



**MORNINGTON
COMMUNITY
SUPPORT
CENTRE**

Annual Report 2023

Community Supporting Community

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ACKNOWLEDGEMENT OF COUNTRY

Mornington Community Support Centre respectfully acknowledges the traditional owners of the land we live and work on, the Boonwurrung/Bunurong people of the Kulin Nation and pay our respects to elders past, present and emerging. We recognise the continuing connection of Aboriginal and Torres Strait Islander people to land, waters and culture across our continent - and the ongoing care for country of our First Nations people.



Committee of Management

President - Allan Fler
Vice President - John Costello
Secretary - Pam Hall
Treasurer - John Costello
Susan Clavin
Sam Stidston
John Riddle
Lyn Johnson
Laura Wheeler

PRESIDENTS REPORT

As usual, I am starting my report by thanking all of those involved with the Centre for their outstanding support throughout what has been yet another eventful year. Thanks for your commitment and flexibility as we responded quickly and innovatively to the dramatically changed circumstances resulting from the flooding of our Main Street premises in November.

I also wish to thank the committee members for their expertise and the input they have continued to provide to the committee and the governance of the Centre. In particular my thanks to John Costello (Vice President and Treasurer), Fran Chambers (Secretary until her retirement in October) and Pam Hall (Secretary since October) for their tireless work and contributions as members of the executive. My special thanks also to Susan Clavin, John Riddle, Sam Stidston, Lyn Johnson and Laura Wheeler for their very valuable contributions and support. It continues to be a privilege to chair the meetings with a group so competent, passionate and involved in all areas of the Centre's activities.

Our staff and volunteers have again displayed their ability to initiate and implement the directional shifts required to meet the increasingly complex needs of the community we serve. The number of clients did drop as a result of our forced relocation for a good part of the year. We can be certain however that the upward trend in numbers will continue with our return to a refurbished Main Street. We should, of course, thank the Shire and the staff for allowing us to share the facilities of the Mornington Community House for what has turned out to be an extended period.

A special thank you to the Mornington Peninsula Shire Council for providing a significant grant towards our operations, representing a strong foundation for the organisation, as well as providing and maintaining the physical facilities from which we have been operating. Other ongoing government assistance comes from the Federal Department of Social Services and the Victorian Department of Families, Fairness and Housing. I would also like to give our special and heartfelt thanks to the many other very valued supporters who provide ongoing or intermittent contributions by way of financial or 'in kind' donations.

With the continued assistance of all of our supporters we have managed to maintain a strong financial position. Accordingly, in the Committee's opinion, there are reasonable grounds to believe that the Association will continue to be able to pay its debts as and when they become due and payable.

The Committee held regular monthly management meetings throughout the year. This has enabled us to continue to concentrate on our governance responsibilities, which is, of course, our primary reason for existing.

As always, my thanks to all our supporters, staff and volunteers for having made this another very successful year of service to our local community in spite of the very difficult circumstances within which we have had to operate.

Allan Fleer - President



FROM OUR CEO

If 'change moves at the speed of trust', as Stephen Covey proclaims, it is evident that those involved in the Mornington Community Support Centre (MCSC) have a deep sense of trust in each other. The changes we've gone through this year are a testament to the value we place in each voice, with collective dreaming and decision-making being central to our process in responding to the needs of both our community and our organisation. Our continued journey as a people who care for our neighbour calls us into new and sometimes challenging places. This report is embedded with facts and stories from the 2023 financial year, and it is our hope that both contribute to painting the picture that is our service.

This year has thrown up some incredible challenges for MCSC to overcome, none greater than being relocated for 8 months during the year due to flooding and subsequent repairs. During this time our people rose to meet the continued demand for support, dispersing our services across Mornington.

As humans, we are wired for connection. When we ask for assistance, those around us experience a chemical reaction in their body which brings us closer together. Not asking for help pulls us apart. This is why our motto, Community Supporting Community, is central to who we are and why we are such a beacon for hope in our neighbourhood. It's because even in the very process of asking for assistance we begin walking on the journey of life together.

I hope this report outlines for you the value our organisation delivers in the community, both financial and through impact. I want to express my deep gratitude to our staff, volunteers, and committee for their tireless efforts throughout the year, trusting in the process for reform and reimagining. Your dedication to our community shines through every action you take, and your compassion for those experiencing vulnerability is what inspires many to join our movement.



Our community relies on each and every avenue to address significant and deep vulnerabilities which reside here among our people. No one idea or program will respond to our concerns alone. Indeed, we will need to let 1000 flowers bloom, as the proverb says, and together, we will continue to change lives.

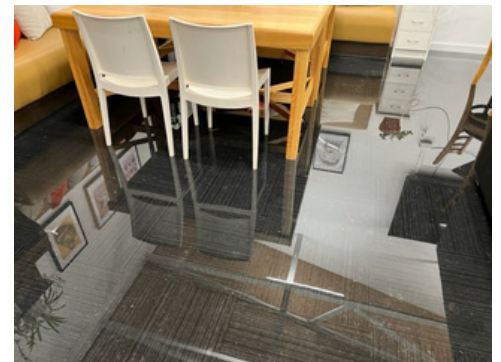
I'm very pleased to report a small surplus. While mostly paper, it represents a turning point in our focus in a post-Covid era with increased pressure on funding sources across the board. Moving into FY24 our focus is on replacing government stimulus with business and community sponsorships, fundraising, and social enterprise opportunities.

EMBRACING CHANGE

The Flood

Between November and June this financial year we were displaced from Main St due to flooding of the building. During this time we were well supported by the Mornington Peninsula Shire Council (Council) with the provision of accommodation at the Mornington Community House.

While the building was being repaired, we worked tirelessly with Shire officers to improve the building, with changes being made to increase the size of our pantry area in response to elevated demand. Improvements were also made to the café kitchen area, and an update to the paint work. We are grateful for the support we received from Council, Mornington Community House, and St Mac's church for the temporary home's provided during that time.



Rebrand

During the course of the year we conducted a rebranding exercise with local branding agency OneToo. With the view to increasing the wider community understanding of our service, we made the slight name change and developed a new branding direction. Including a new logo, website, and colour emphasis, the rebrand is now complete and has been very well received. Thanks to One Too for their generous support in bringing our core values to life.

The need to rebrand came from our careful analysis of how our work was perceived and known by our wider community. That work identified a significant knowledge gap where the general community had little understanding of our breadth of service. Our desire for the community to know where to find support led the effort to create a new visual identity, emphasising our practice of journeying with people throughout their life circumstance.

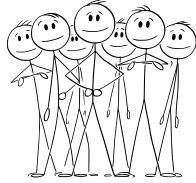
OUR SUPPORT WORKERS

3051



Support interviews

632



unique clients

22,326



Instances of support

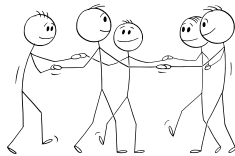
\$212,272



Emergency Relief
value distributed

includes

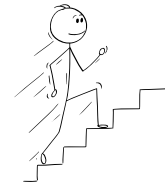
82%



From community

;

15%



increase from last FY

72



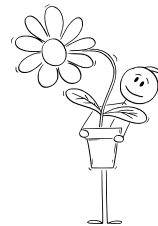
NILS loans approved
(over \$70,000!)

25



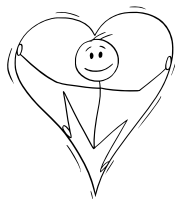
Clients assisted with their tax by
Dale, Mark, and John.
This is a understated service,
but much valued.

151



Volunteers
(\$867,800 in volunteer
labour)

830



PSB/EAP power saving bonuses,
representing over \$200,000 in
subsidies for the community.

MEETING ROOM CAFE



Averaged over 150 services total 11,400 before flood.



Mornington Community House
1 community lunch per week /
avg 70 per day / 30 weeks
2100 meals served.



Over \$105,000 in value to the community in meals and beverages.

“My thoughts on the MCSC - amazing, thoughtful, inspiring, helpful, beautiful place to call a temporary home when much needed to your soul. The incredible volunteers who make you feel special, and staff who will go out of their way to make sure you have what you need to survive. Honestly, this is the most important place for funding to be given 1000% This place is a god send to so many.” - Angela.



“I like coming here because actions speak louder than words” - Kevin.



“Thank you to everyone, especially volunteer staff. Coming to this café enables our family to come together to enjoy going out for a coffee and food and a safe place for the children to play. Thank you for giving us this opportunity.” - Anon.



“I love coming here because this place takes the lonely out of loneliness. The food is fabulous also!” - Anon.

OUR FRESH FOOD SERVICE



57,000kgs of food distributed through Second Bite and OzHarvest programs



St Marks on Thursday OzHarvest Fridays



\$456,000 in value (at an average of \$8/kg)



2,000kgs of dog food, equaling nearly 9,000 meals for our pets

“One of our clients comes weekly and the money she has saved on her food bill allowed her to save money for a puppy, which whilst legally isn't a therapy dog, it allowed her and her family, including foster children to experience the comfort, love and happiness a pet can bring. We've have had the pleasure of watching him grow from 10 kilos to 50 plus kilos”



Bread: 70kgs per week day, 18,200 kgs per year = \$78,000 (at \$3/loaf)



Over 114,000 meals created



91 families per week on average accessed food services through Secondbite and OzHarvest programs on Thursday and Friday, with families ranging from single people to those with 9 children.



Total of \$535,200 in value

THE RANCH

136



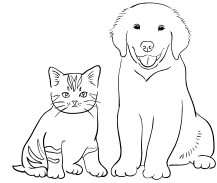
Total Clients since opening in March 21

14



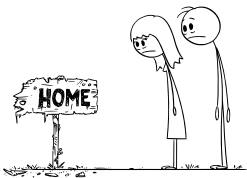
Children

37



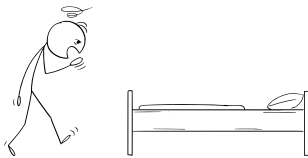
11 cats, 17 dogs, 1 bird, and 8 guinea pigs

16913



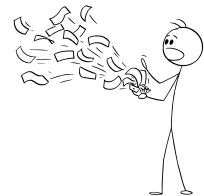
nights of accommodation (since March 2021)

112



average stay of nights

FY23



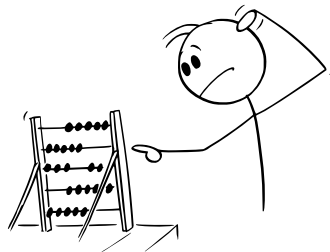
3,805 nights, \$342,450 in emergency accommodation value.

60%



exited into permanent housing (25 % is the national average of leaving crisis accommodation)

\$1,522,000



Since The Ranch beginning, it has subsidized accommodation costs provided by crisis accommodation providers in the last two years (based on \$90/night average motel price).

\$0

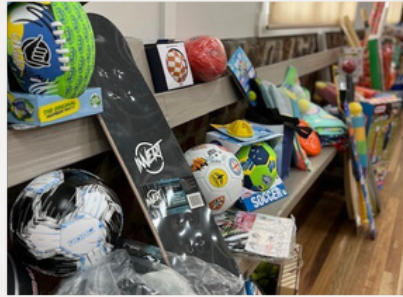


State Government funding

OUR CHRISTMAS PROGRAMS



70 families participated in this year, which represents over 150 children receiving a generous bounty of gifts.



What a joy it was to see the smiling faces of vulnerable parents and guardians choosing gifts for their children, with many being overwhelmed with the moment.



Over 250 'hampers' were distributed this year as vouchers



Over \$13,000 being given away to local individuals and families.) This enables people to purchase food for their Christmas day meals, allowing a high level of self-determination.

“ We were humbled to be named the community event of the year in Mornington Peninsula Shire’s Australia Day awards. This award was a tremendous achievement for our team, and recognises the effort and love put into the event on a difficult day for many. ”



100 plus people travelled on the steam train from Mornington to Moorooduc. Huge thanks to the Mornington and Mount Eliza Rotary Clubs for their work here.



Christmas lunch had 83 guests



40 volunteers involved in the programs



Sponsored by MP Shire and Community Bank Mt Martha - and huge thanks to Paula Creek from Functioning Together for coordinating.

OUR STAFF

During the year we said goodbye to our volunteer coordinator Amanda, and welcomed her replacement in Donna. We give thanks for Amanda's service, and are grateful that she is still part of the team in a volunteer capacity.

Our staff team has weathered much of the storm this year, and we owe an enormous debt of gratitude to their leadership and tenacity in the way they've handled the year.



Yvonne Anderson (Snr Assistant Manager)

Jo Kidder (Case Worker/Ranch Coordinator)

Liz Kerlake (Case Worker)

Roberta Orton (Café Coordinator)

Shelley Dewerson-Bougue (Fresh Food Coordinator)

Amanda Race-Lyons (Volunteer Coordinator)

Donna Morabito (Volunteer Coordinator)

Geordie Baker (Motel Assistant)

Ben Smith (CEO)



While we anticipated bringing the Tourism program through to the end of December 2022, disappointingly the flood came and expedited the closure of tourism by a couple of months.

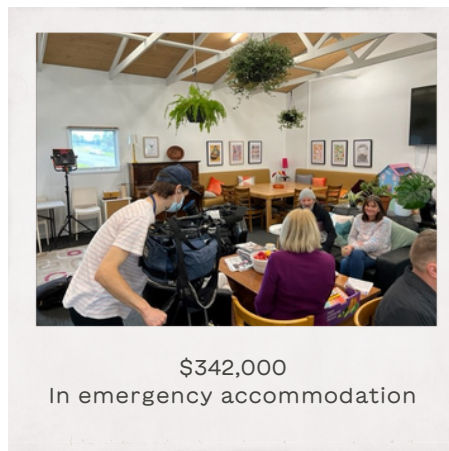
We're grateful to all of our staff and volunteers in tourism for their incredible efforts in assisting locals and visitors find the places they were looking for across our Peninsula.



12 MONTHS LOOKS LIKE IN NUMBERS



“ John attends the Centre as needed for support, or just to drop into the café for a coffee and a chat. If it was not for The Ranch program and the support of all agencies, John would not have been able to undertake the necessary assessment to allow him to afford housing. He certainly would not have engaged with any ongoing services and been able to follow through with his healthcare as, living rough and with his memory loss, it was beyond his capabilities. ”



GRATITUDE

A capital grant for \$20,000 provided some much-needed upgrades to our IT systems and equipment for an enhanced delivery of service. Their funding allowed us to purchase new laptops for our staff, enabling them to be more nimble and mobile in how we see clients. In addition, we were able to purchase 4 iPads to enable the delivery of the Power Saving Bonus scheme, and beyond that to offer support in any room or place without being tied to a desk. This approach is consistent with our desire to be more intimate and responsive to clients in our conversations.



Our partnerships with Rotary this year have helped facilitate the Ryman/Moondah Estate auction, which raised just over \$55,000 for the Centre. In addition, during the year the Mornington Club donated funds to purchase new furniture for our meeting rooms to create more holistic engagement with clients, and made a further \$5,000 contribution to the work we are doing with Peninsula Films to shine a light on homelessness on the Mornington Peninsula.

Our friends at the Mornington Lions Club contributed over \$1,800 in donations this year, along with our much-utilised seating and umbrellas outside the café.



Our first ever Winter Appeal was a huge success at the end of the financial year, raising just over \$55,000! A huge thanks to Commonfolk Coffee for hosting, and our community for digging deep to help us meet the funding demand. A special thanks to Neil Taylor, the Goding family, and the Gordon family for major donations during the campaign.

OUR SUPPORTERS



Antonella Celi



St Marks

David Gill



Chris Munro



TOORAK COLLEGE
Mount Eliza

Services Australia Mornington office staff



Bel canto Choir



GIVIT

Geoffrey Robinson

Mt Eliza Anglican Church

Dianne Skinner



Brendon's Cakes

Liz Kerslake

St Macartans



Mornington Church of Christ



New Peninsula Baptist Church



Mt Elia Village Church



St Peters Church



Michael Stamos

Pam Hall



Tanti Christian School

Carmella Spano

Deb Marr



Karen Charlton-Mills



George Makool - Ranch

Anne-Marie Nunan

Peta Murphy



Brian Moss

Yvonne Anderson



Tom McIntosh



Tanya Scicluna



John Baker



John Costello



Kelly Wilson



Koorootang Village

Janet Limb

Mornington Secondary College



Heather Mills



Zoe McKenzie

Town Club

FSEH FRANKSTON SOCIAL ENTERPRISE HUB



Alan Todd (Vale)



Kate Hills

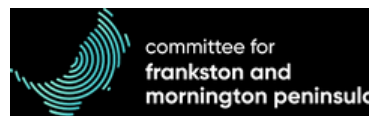
Despi O'Connor



Chris Crewther



143 Community Donors



Financial Report

Mornington Community Support Centre
For the year ended 30 June 2023

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Committee's Report

Mornington Community Support Centre For the year ended 30 June 2023

Your Committee members present the report of the Mornington Community Information & Support Centre Inc. for the financial year ended 30 June 2023.

Committee Members

The names of the committee members throughout the year covered by this report were:

Allan **Fleer** (President)

John **Costello** (Treasurer)/(Vice President)

Pamela **Hall** (Secretary)

Susan **Clavin**

Lyn **Johnson**

John **Riddle**

Sam **Stidston**

Laura **Wheeler**

Principal Activities

The principal activities of the association during the financial year were -

Provision of community support and general information services.

Operating Result

The surplus for the year amounted to \$27,847 (2022 FY: \$79,750 deficit)

Signed in accordance with a resolution of the committee:

Secretary

Pam Hall



Treasurer

John Costello



Dated this 18th Day of October 2023

Profit and Loss - Summarised

Mornington Community Support Centre
For the year ended 30 June 2023

	2023	2022
Income		
Trading Profit		
Revenue	827,273	689,546
Total Trading Profit	827,273	689,546
Total Income	827,273	689,546
Expenses		
Other	799,426	769,295
Total Expenses	799,426	769,295
Profit/(Loss)	27,847	(79,749)

Income and Expenditure Statement

Mornington Community Support Centre For the year ended 30 June 2023

	2023	2022
General		
Income		
Interest - Bank/Term Deposits	4,703	1,128
Donations - General	26,999	32,809
Donations - Winter Appeal	55,536	-
Grant - DHHS Vic	10,405	9,947
Grant - Ansett Trust	25,000	25,000
Grant DSS Wages Supplement	9,009	2,844
Grant Good Shepherd	29,000	4,000
Grant M'ton Pen Shire	221,362	195,000
Grant - DSS Covid19	-	15,894
Fund Raising (42450)	817	1,228
Grant - DJPR	-	1,818
Grant Dank Trust	10,000	10,000
Grant MPSC - Meeting Room	13,000	6,000
Grant MPSC Covid19	-	80,000
Grant MPSC Meals	-	5,000
Grant Special MPSC	17,000	20,000
Grant - Lord Mayors Foundation	11,440	-
Hall / Room Hire .	12,281	36,436
Merchandise Sales	20	58
Rotary Donation - Film	5,000	-
Ryman Auction Proceeds	50,619	-
Total Income	502,191	447,161
Expenses		
Consultants (General)	(17,869)	(4,616)
Other Operating Costs (General)	(28,696)	(25,974)
Depreciation (General)	(9,993)	(11,673)
Disposal of Assets - Loss	(14,030)	-
Garden Bed	-	(5,401)
Redundancy	(7,339)	-
Workcover (General)	(10,619)	(8,853)
Other Employment Costs (General)	(31,002)	(41,893)
Salaries & Wages (General)	(328,062)	(322,627)
Superannuation (General)	(42,840)	(33,310)
Functions (General)	(3,322)	(2,465)
Utilities (General)	(14,317)	(15,245)
Total Expenses	(508,089)	(472,055)
Total General	(5,899)	(24,895)

E.R

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2023	2022
Income		
Unexpended Grant Refunded	-	(2,351)
Grant - DSS	71,828	66,661
Donations Cafe - Meeting Room	8,195	2,892
Donations - Christmas Hampers	9,750	8,950
Donations - ER	15,941	11,030
Sponsorship - ER	5,000	2,000
Total Income	110,714	89,182
Expenses		
Cafe Costs - Other	(2,006)	-
Cafe Wages and Super	(15,082)	(11,260)
Food	(7,945)	(14,859)
Food Distribution (ER)	(36,335)	(18,668)
Food Vouchers (64100)	(25,165)	(40,840)
Hamper Purchases	(10,350)	(12,350)
Other Material Assistance (ER)	(13,240)	(36,219)
Total Expenses	(110,122)	(134,196)
Total E.R	591	(45,014)
Shop		
Income		
Sales (Shop)	74,819	59,655
Total Income	74,819	59,655
Expenses		
Council Rates / Water / Body Corp (Shop)	(1,647)	(1,811)
Depreciation (Shop)	(558)	(603)
Other Business Costs (Shop)	(5,187)	(1,666)
Rent (Shop)	(45,812)	(44,493)
Shop Supplies	(525)	(515)
Utilities (Shop)	(1,992)	(1,301)
Total Expenses	(55,720)	(50,389)
Total Shop	19,099	9,267
Ranch		
Income		
Donations - Ranch	6,150	7,650
Rent Income (Ranch)	93,992	83,547
Total Income	100,142	91,197
Expenses		
Council Rates - Ranch	(5,136)	(3,471)
Employment Costs (Ranch)	(60,778)	(45,418)
Furniture & Fittings (Ranch)	-	(50)
Repairs & Maintenance (Ranch)	(18,454)	(32,598)
Security (Ranch)	(4,412)	(5,635)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

	2023	2022
Other Operating Costs Ranch	(2,934)	(4,964)
Utilities (Ranch)	(33,780)	(18,169)
Total Expenses	(125,494)	(110,304)
Total Ranch	(25,352)	(19,107)
Other Income		
Insurance Recovery - Contents	19,408	-
Grant - Mt Martha Community Enterprises	20,000	-
Total Other Income	39,408	-
Current Year Surplus/ (Deficit)	27,847	(79,749)

The accompanying notes form part of these financial statements. These statements should be read in conjunction with the attached compilation report.

Movements in Equity

Mornington Community Support Centre For the year ended 30 June 2023

	2023	2022
Equity		
Opening Balance	255,559	-
Crisis Fund Reserve	-	136,500
Current Year Earnings	27,847	(79,749)
Prev Year Opening Balance	-	198,808
Total Equity	283,406	255,559

Balance Sheet

Mornington Community Support Centre As at 30 June 2023

30 JUN 2023 30 JUN 2022

Assets

Bank

CEO Debit Card	1,801	-
MCISC - Christmas Hamper	24,362	26,514
MCISC - ER Account	9,871	65,121
MCISC - General Account	161,720	37,191
MCISC - MasterCard Acct	915	2,000
MCISC - Shop Account	9,557	11,919
Total Bank	208,225	142,745

Current Assets

BBL Sandhurst Account	25,769	44,549
BBL Term Deposit #1 (445)	85,985	84,299
BBL Term Deposit #2 (734)	-	51,405
BBL Term Deposit #3 (757)	50,000	-
Prepayments	6,208	1,734
Sundry Debtors	-	954
Total Current Assets	167,963	182,941

Fixed Assets

Cash On Hand/ Petty Cash	100	100
Furniture & Equipment - Less Accumulated Depreciation	(69,147)	(84,778)
Furniture & Equipment at Cost	110,624	125,735
Right of Use Asset	50	50
Shop Equipment - at Cost	10,722	9,858
Shop Equipment - Less Accumulated Depreciation	(8,156)	(7,439)
Total Fixed Assets	44,193	43,526

Non-current Assets

Rental Bond (13500)	3,200	3,200
Total Non-current Assets	3,200	3,200

Total Assets	423,581	372,412
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Liabilities

Current Liabilities		
Accounts Payable	7,730	-
GST	2,044	(1,214)
Income in Advance	67,228	51,616
PAYG Withholding Payable	17,938	15,357
Provision for Annual Leave	25,844	27,932
Provision for Long Serv Leave	14,681	15,063
Sundry Payables	748	3,637
Superannuation Payable	3,912	4,413
Total Current Liabilities	140,125	116,804
Non-current Liabilities		
Building Lease Liability	50	50
Total Non-current Liabilities	50	50
Total Liabilities	140,175	116,854
Net Assets	283,406	255,559
Equity		
Crisis Fund Reserve	136,500	136,500
Current Year Earnings	27,847	(79,749)
Prev Year Opening Balance	119,059	198,808
Total Equity	283,406	255,559

Notes to the Financial Statements

Mornington Community Support Centre For the year ended 30 June 2023

General information

Mornington Community Information & Support Centre Inc. (trading as Mornington Community Support Centre) is an Association incorporated under the *Associations Incorporation Reform Act 2012* and is registered with the Australian Charities and Not-for-Profits Commission.

Mornington Community Information & Support Centre Inc. is a community run, not-for-profit service that provides general community information and specific support services to the communities of Mt. Eliza, Mornington, Mount Martha and Moorooduc.

The financial statements for the year ended 30 June 2023 were approved and authorised for issue by the Members of the Committee of Management on 18th Day of October 2023

In November 2022, the organization's main Centre of operations at 320 Main Street, Mornington was flooded as a result of a severe rainstorm.

The Centre was forced to relocate its operations to the Mornington Community House, Wilsons Road, Mornington on a temporary basis until July 2023.

The Centre received \$19,408.09 under its Contents insurance to compensate for the costs of replacement of furniture and fittings, etc. However, some relocation costs in moving to & later from the Community House were not recoverable.

Contingent Gain

Also, as a result of the flood, the Centre's income from Room Hire was significantly reduced. The Centre is to recover some of this income under its Business Loss insurance. As at 30 June, 2023, this recovery had not been finally determined but was expected to be of the order of \$14,000. It will be recorded in the accounts when received in FY2024.

Financial reporting framework

This financial report is a special purpose financial report prepared to satisfy the financial reporting requirements of the Australian Accounting Standards, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Associations Incorporation Reform Act 2012*.

The Committee of Management has determined that Mornington Community Information & Support Centre Inc. (the Association) is not a reporting entity.

Statement of compliance

This financial report is a special purpose financial report prepared in accordance with the disclosure requirements of AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* to the extent applicable as required by the ACNC Regulations 2023.

New or amended Accounting Standards and Interpretations adopted.

The association adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period. Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

The following standard has also been applied :

• AASB 16 Leases

The association has applied this standard and has recorded a Right of Use asset and Lease Liability in relation to the concessionary lease of the premises in which the association operates.

The amount of the lease liability has been determined at cost over the remainder of the lease plus any options to extend.

The Centre did not have any other non-cancellable operating lease commitments.

Basis of preparation

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money value or, except where specifically stated, current valuations of non-current assets.

All amounts are presented in Australian dollars and rounded to the nearest dollar.

In the application of the association's accounting policies, the members of the committee are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Auditor

The Association has appointed GP Business Solutions Pty Ltd to audit the Association's Financials Statements for the current year.

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

(a) Property, Plant and Equipment

Each class of plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation.

Plant and Equipment

Plant and equipment are measured on the cost basis.

Depreciation

All fixed assets, are depreciated either on a straight line basis or a diminishing value basis over their useful lives to the association.

The useful lives adopted are in the range between 5-20 years

The Association reviews the estimated useful lives of plant and equipment at the end of each reporting period. There have been no changes to the useful lives during the current reporting period.

(b) Employee Benefits

Contributions are made by the association to each employee's chosen superannuation fund and are charged as expenses when incurred.

(c) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments.

(d) Revenue and other income

Revenue is measured at the fair value of consideration received or receivable after taking into account any available concessions.

Grant revenue

Non-reciprocal grant revenue is recognised in profit or loss when the Association obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the Association and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the Association incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the Statement of Financial Position as a liability until the services has been delivered, otherwise the grant is recognised as income on receipt.

Donations and bequests

Donations and bequests are recognised as revenue when received.

Interest

Interest revenue is recognised using the effective interest rate method using an appropriate interest rate.

Volunteer Services

The association has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

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

(e) Goods and services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). 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 ATO is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(f) Provisions

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

Provisions are measured using the best estimate of amounts required to settle the obligation at the end of the reporting period.

(g) Impairment of assets

At each reporting date, the Association reviews the carrying values of its tangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the Statement of Income and Expenditure.

(h) Current and non-current classification

Assets and liabilities are presented in the Statement of Financial Position based on current and non-current classification.

An asset is classified as current when:

- it is either expected to be realised or intended to be sold or consumed in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is expected to be realised within 12 months after the reporting period; or
- the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.

All other assets are classified as non-current.

A liability is classified as current when:

- it is either expected to be settled in the normal operating cycle;
- it is held primarily for the purpose of trading;
- it is due to be settled within 12 months after the reporting period; or
- there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.

All other liabilities are classified as non-current.

(i) Comparative information

When required by Accounting Standards, comparatives have been adjusted to conform to changes in presentation for the current year.

(j) Significant accounting judgements, estimates and assumptions

The preparation of the financial statements requires the Committee to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The Committee continually evaluates its judgements and estimates in relation to assets, liabilities, revenue and expenses. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

(k) Events after the reporting date

No 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.

Statement of Cash Flows

Mornington Community Support Centre For the year ended 30 June 2023

	2023	2022
Operating Activities		
Receipts from customers	855,935	689,546
Payments to suppliers and employees	(789,532)	(769,295)
Cash receipts from other operating activities	(3,672)	(1,214)
Net Cash Flows from Operating Activities	62,731	(80,963)
Investing Activities		
Proceeds from sale of property, plant and equipment	8,529	92,217
Payment for property, plant and equipment	(30,607)	(135,743)
Other cash items from investing activities	14,979	(186,141)
Net Cash Flows from Investing Activities	(7,099)	(229,668)
Financing Activities		
Other cash items from financing activities	9,849	453,375
Net Cash Flows from Financing Activities	9,849	453,375
Net Cash Flows	65,480	142,745
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	142,745	-
Net change in cash for period	65,480	142,745
Cash and cash equivalents at end of period	208,225	142,745

COMMITTEE'S DECLARATION

Mornington Community Support Centre For the year ended 30 June 2023

The members of the Committee declare that the association is not a reporting entity. The Committee has determined that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The members of the Committee declare that:

1. The financial statements and notes as set out on pages 4 to 16 presents fairly the association's financial position as at 30 June 2023 and it's performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements.

2. In the committee's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

3. The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

This declaration is made in accordance with a resolution of the committee:

Secretary



Pam Hall

Treasurer



John Costello

Dated this 18th Day of October 2023

MORNINGTON COMMUNITY INFORMATION & SUPPORT CENTRE INC
ABN 91 482 731 425
INDEPENDENT AUDITOR'S REPORT FOR THE YEAR ENDED 30 JUNE 2023

Report on the audit of the financial report

Opinion

We have audited the accompanying financial report of the Mornington Community Information & Support Centre Inc, which comprises the statement of financial position as of 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements including a summary of significant accounting policies, other explanatory information, and Committee declaration.

In our opinion the financial report of the Mornington Community Information & Support Centre Inc is in accordance with the Associations Incorporation Reform Act 2012 and accompanying Regulations, including:

- a) giving a true and fair view of the Centre's financial position as of 30 June 2023 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards as referred to in Note 1 to the financial statements.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the League in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the committee members, would be in the same terms if given to the members as at the time of this auditor's report.

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

The committee members are responsible for the other information. The other information comprises the information included in the Centre's annual report for the year ended 30 June 2023 but does not include the financial report and our auditor's report thereon.

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

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

Responsibilities of the committee members for the financial report

The committee members are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Reform Act 2012 and for such internal control as the committee members determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee members are responsible for assessing the Centre's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Centre or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial report

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

Emphasis of Matter

The operations of the Mornington Community Information & Support Centre Inc for the year ended 30 June 2023 were impacted by the flooding at their premises of 320 Main Street Mornington. I refer to Note 1 to the Financial Statements for more details of the impact of this event on the financial report.



Grant Plozza
Accountant, CPA, No 1415249
GP Business Solutions Pty Ltd
7 November 2023.