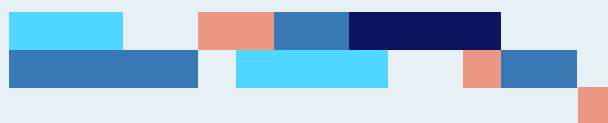




JEWISH COMMUNITY SERVICES INC

ANNUAL REPORT 2019



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OUR VALUES

Mishpacha



Family and community

Derek Eretz



Respect

Tzedakeh



Justice and benevolence

Chesed



Kindness

Unity



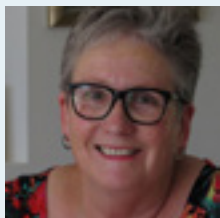
For the benefit of our
clients & future

OUR MISSION

To have a strong presence, to reach out to all groups within the Jewish community, and provide a unique and quality service supporting our Jewish and extended communities

OUR VISION

Founded in our Jewish ethos, a vibrant, welcoming community that is respectful of the needs of all people.



CHAIRPERSON'S REPORT 2019

The past year has been a busy time for Board members, staff and volunteers who are involved in JCS. We welcomed Tomer Shemesh as a new board member. Tomer has some innovative ideas for the board to consider implementing.

Board members' education

Tomer Shemesh, David Worth and I attended a training course on the Not for Profit Governance Principles developed by the Australian Institute of Company directors.

This was an enjoyable evening and we all came away with new and useful knowledge.

Jill Noble, our treasurer, ably assisted by Anat, ran an evening of financial training for all board members. Thank you both for helping us gain more financial awareness and understanding of our funding models.

Quality Review.

This review was conducted on the 29th May 2019 in accordance with the Aged Care Quality and Safety Commission rules 2018. Staff, Board members and volunteers worked hard in preparing for this review. Board members reviewed over 20 care related policies. Under Anat's guidance all our systems were reviewed against the Aged Care standards and the required evidence was sourced and presented. I was fortunate enough to be present for a short while whilst the reviewers were at the JCS premises. It was heart warming to see clients and volunteers present as well.

The assessors met with me, Anat and Emmon, interviewed 6 clients, 2 support workers and 2 volunteers. They looked at all our processes and policies.

JCS passed every standard without any recommendations!

This is a great achievement as the spotlight is on Aged Care providers. For those of you who have been following the Royal Commission into Aged Care you

will know that the interim report was titled "Neglect." I am very pleased to report that we meet all of the required standards and our staff are well trained and committed to providing the best possible service to JCS clients.

We will continue to achieve even more in the coming year.

I would like to congratulate and acknowledge our team on the preparation for this review. Well done everyone!

Anat was asked by the assessors to choose two areas where she would like to see improvement. She has chosen the Community Engagement Program and the IT information system so will be focusing on this in the coming months with new community engagement program already developed and a new IT system in place to better record and track our information.

I encourage anyone who has any concerns about the service provided by JCS to please let the team or Board members know.

Financial report.

I would like to thank Jill Noble, Janet Henrie and Yani Hartanto for continuing to keep our finances on track. Debra Arnold from Third Sector Management has just completed the financial audit. Jill will deliver her financial report during this meeting and the financial statement is available in your program. Anat has managed to secure a number of grants during the last year to assist with JCS being able to offer programs and some support to members of the Jewish Community who are under 65 years of age. Thank you to the Nat Solomon fund for the financial assistance you have given which also assists us in being able to support other programs for the Jewish community.

Strategic plan.

Included in the report are the achievements against the 2017-2019 strategic plan.

There is also a snapshot of what the objectives are until 2022.

There is a lot of work to be done but I am sure our committed team will reach all the objectives.

I was recently asked by Anat, our General Manager what my vision for JCS is. My reply was: I would love to see the premises open and inviting for people to just be able to pop in and spend time interacting with others and enjoying a cup of tea or coffee. I believe the team at JCS are achieving this. Recently I was sent photos of a few new Jewish arrivals in Adelaide sharing coffee and cake with staff and volunteers.

Anat will give you details of other events held on the premises and I am sure you will agree with me that a lot of work has been successfully done to ensure the staff and the premises are welcoming to all who make contact with JCS.

Thanks

Unfortunately, Janet Henrie who has been a board member since 2015, has decided to step down from the board. Janet has been tireless in her support for JCS. She has assisted with keeping the finances on track, stepped in to replace office staff when needed and is always willing to advise and advocate for clients. I would like to thank Janet for her loyal support, passion for JCS and specifically her guidance to me.

I would also like to thank Jill Noble for her committed work in ensuring that we use our financial resources wisely.

Rabbi Shoshanna, David, Tomer, and Greg thank you for your commitment and wise and generous input to JCS.

To all our volunteers who selflessly give of their time and enthusiasm I am very grateful for what you do for our community. Your assistance and support is invaluable. Special thanks must go to Sue Lefmann for her able assistance in coordinating the volunteer team

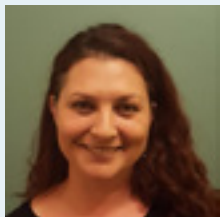
Thank you to Anat and the team who work tirelessly to ensure that our aged clients receive person centred care and that all who come into contact with JCS are welcomed.

Finally, thank you to our clients who have chosen JCS to be their care provider and to the community members for their support during the last year.

Berry

Berry Van Vuuren

Chairperson



GENERAL MANAGER'S REPORT

This year has been a door opening for connections, communication, growth and service development, with emphasis on planning and operational reviews.

In these times of Aged Care sector reforms, JCS, a small boutique Aged Care provider has shown great capability to provide care to its consumers following quality standards, complying with legislations and adapting to ongoing changes, whilst embracing all challenges involved. JCS has continued to deliver in-home support and care through the various programs and developed innovative and flexible care and services to our elderly clients, their carers and to the broader community.

Whilst funded by the Government to provide services to the eligible ageing community, JCS is always searching for ways to further support the broader community and to establish itself as the Community's first point of contact for services.

In 2018-2019 we secured total grant funding of over \$25,000. These additional and much needed funds enabled JCS to invest in the Jewish community with various services and community engagement projects, such as hosting a weekly morning social gathering, purchasing new equipment for a meeting space at JCS to accommodate the growing demand of the community and updating our I.T. system to better deliver our services and further develop our information management system.

We are proud of being able to grow our funding cycle this year, deliver more services whilst managing yet another year to avoid clients' fee

increases. This is an ongoing challenge that demonstrates how committed JCS is to the community first and foremost.

We were very fortunate this year to receive donations from the Nat Solomon Trust and various individuals, to assist JCS with further servicing the senior community members and expand our outreach to the broader community. This allowed us to not only be flexible in our assistance with in-home support but also to be able to invest in building a relationship with other Jewish community groups. We were able to initiate community events, partnering up with all Jewish groups in SA to celebrate our traditions, our holidays and our culture. We have been fortunate to have the opportunity to keep exploring what our community needs and have the flexibility to service the community as a whole, investing time and resources to eliminate social isolation in our community, while giving a sense of belonging, tradition and roots to our new and young members.

As Berry mentioned in her report, in May this year we had our triennial Quality Review, conducted by the Aged Care Quality and Safety Commission Team.

The process involved staff, Board members,

clients, carers and volunteers and we are all proud to once again, be successful in meeting all Home Care Quality Standards. I would like to again personally thank everyone who took part in the review process.

As always, our staff is what makes us the caring organisation that we are.

Our dedicated support staff Na'ama, Tatyana and Kelly are a valued part of JCS, and we appreciate every moment they are with us. Thank you to our office support team with Emmon going above and beyond to comfort our clients and plan for their care in the best way possible. Emmon is always looking for new ways to improve our services and forever does it with passion and commitment. And Yani continuously improving our finance systems and reporting methods, making sure we are complying with requirements and doing it passionately to ensure JCS succeeds and develops.

Finally, I would like to thank all the JCS Board members for another productive year. The JCS Board is a highly skilled Governance team, that is competent to support, advise and direct management and staff.

Thank you to our Chairperson Berry Van Vuuren for supporting and guiding me as we take the path of change together.

I would like to extend my gratitude to our treasurer Jill Noble for her ongoing support and assistance in all financial matters. Jill always goes above and beyond to be available to the staff and myself and we are thankful to have the opportunity to learn from her and develop JCS's financial ability alongside her.

I also wish to thank Janet Henrie for her years of service and for providing mentoring support in all accounting and community matters.

I look forward to the new year and feel confidence JCS will continue to find its ways to support the community.

Anat

Anat Markus-Arnold

General Manager



HOME & COMMUNITY SUPPORT REPORT

Wellness, Reablement and Consumer choice

JCS actively worked towards embedding a wellness and reablement approach in our service delivery practices. We reviewed the client's My Aged Care documentation and ensured that service provision is targeted towards assisting clients to achieve their agreed goals. We offered choice to clients, where practicable, on their service delivery preferences; we accepted referrals to deliver short-term services as well as ongoing service. We reviewed the client's support services on a 12-monthly basis. We conducted a clients' survey to gather feedback of the quality of our services and had regular communication with any change that occurred. We consulted our clients regarding their choices of the social outings. In response to the high demand, we conducted My Aged Care Navigation session to empower our clients with information and knowledge to navigate the system more efficiently. We implemented and provided our clients with the new Charter of Aged Care Rights, further empowering them to receive the care they deserve.

In total, JCS delivered 6000 hours of services at our clients' choice this financial year.

Whilst we have established processes to reflect our service model, some of the good practice is informally delivered and we aim to formalise them into our process & procedures in the near future.

Home Care Packages

Our Home Care Packages entered the second year of operation. We successfully assisted two clients transitioning from Commonwealth Home Support Program to the program, ensuring the continuity of care and their choice & preferences.

This is the result of many, especially the last two years hard work and preparation. JCS has always seen our clients as our assets, looking at ways to provide flexible and responsive care to their satisfaction. In these two cases, we have placed fantastic staff for service delivery, which established great rapport between the team and the clients. We have conducted regular home visits to have deep and up-to-date understanding of their care needs and assisted them with timely assessments to enable them to have the choice for their care arrangement. JCS will continue placing ourselves as a niche, quality provider. We will continue the current good practice whilst exploring other ways of assisting our existing & future clients.

“In total, JCS delivered 6,000 hours of services at our clients' choice this financial year.”



Support for Carers

Our carers are an integral part of our service delivery and JCS always strives to provide the best support available to this cohort. Across programs (CSIA, Flexi respite + Center based respite), we have delivered 300 hours of care to support our carers, giving them a solid break, a temporary relief from their caring duty, ensuring the sustainability of the caring arrangement. In addition, with announcement of our successful agreement to become a delivery partner of Carer Support SA with the new ICSS funding, we ensured funding continuity for these important people in ours and our clients' lives.

Transition to new Aged Care Standards

In 2019 all CHSP organisations farewelled the old HACC standards which were used to assess service quality for home care for more than 2 decades. From 1 July, new Aged Care Quality Standards were used to measure the quality of home care.

In the lead up to the 3 yearly Quality Review this financial year in May, we reviewed all our processes and procedures against both the old and the new standards, and embarked on a journey to shift our focus from quantity, reported-oriented to quality and client-focused. Our next step will be setting up regular structured, high quality and targeted training to all staff and management, to further our understanding of the new standards and further align our policies & procedures to the requirement of the new standards. In addition, with more clients with complex care needs coming into our care, we will continue exploring best practice to minimize risk. Overall, JCS has had a busy and fruitful year. We faced both challenges and sighted opportunities. We will continue working along the Board's strategic plan and our client's expectation, with the goal to deliver the quality that both our stakeholders and clients expect.

Emmon

Emmon Wang

Home & Community Support Coordinator

SOCIAL INCLUSION PROGRAM REPORT

Here at JCS we are devoted to providing quality aged care services to our clients. We are driven by providing services that will better the clients' wellness and independence while promoting active ageing.

JCS social inclusion and engagement program is designed to help reduce social isolation and encourage being active in the community.

The program offers engagement opportunities for the consumer to have positive experiences that benefit their wellbeing and reablement.

2018-2019 program offered **1,435 hours** of social support group in these activities:

JCS Bagels Club - a long-time JCS success that proved to be just as popular this year as in previous years. The Bagels club meet on the third Tuesday of each month, at various hotels and restaurants around Adelaide. Bagels is a great opportunity to socialise, catch-up with friends, and try new and exciting dining venues.

JCS Bus Trips - JCS bus trips are always a source of great joy and entertainment. This year we visited the museum, Hahndorf, Beerenberg farm and the beach.

JCS Coffee Club - Meeting twice (and sometimes three times) a month, the JCS Coffee Club is just as popular now as when it first started. Visiting a variety of cafés and coffee shops all over Adelaide, allowing clients to taste and experience coffee (as well as food!) from all around the world. The Coffee Club continues to remain a wonderful source of socialisation, but on a slightly more intimate and relaxing basis.

JCS Catch-Up on Tuesdays - each Tuesday morning, JCS opens its premises to the entire community, offering everyone the opportunity to come together and connect. JCS provides coffee/tea and cake, newspapers, computer use and of course, the company of the wonderful JCS staff. (Children are also most welcome, adding to the joyful environment.)

One highlight for the year was our night-time West Lakes boat cruise, aboard the West Lakes Princess Cruise Boat in late December last year. Whilst relishing a delicious main course, coffee and mouth-watering dessert, JCS clients enjoyed a relaxing two-hour cruise along peaceful, meandering waterways, allowing ample opportunity to appreciate the festive light displays surrounding the lake.

Overall, JCS's social inclusion and engagement programs constantly strive to improve and develop. We have received many positive feedback suggesting that these programs enrich the overall JCS experience, providing clients with some of the best quality services available.

Na'ama

Na'ama Iadarola

Social Inclusion program facilitator



Social inclusion program



Strategic Plan for 2017-2019 report

In 2017 JCS conducted a consultation process with the Jewish community of South Australia to identify the various needs of the community and understand the desire and expectations from JCS as a community-based organisation. A two year strategic plan was developed after the report from the community consultation process, indicating an action plan for 2017-2019. Since 2017 the JCS Board has been actively following the strategic objectives to achieve results and progress.

Recruiting new Board members, representing all Jewish community groups. Board members are involved and trained as advocates for JCS, with clear messages and a unified approach towards governance and growth.

Engaging staff in JCS ethos and community understanding.

Defining JCS role as a service provider for the ageing Jewish and broader community in SA aimed at expanding service types and client base.

Advocating for the Jewish community and all JCS clients in the aged care sector in SA. Engaging with community members to receive feedback and suggestions towards greater community involvement.

Partnering with all Jewish community groups in joint events, celebrations, on-going communication and resource sharing for the purpose of promoting one-community lifestyle.

Opening the JCS centre for community involvement in the JCS 'Catch-Up on Tuesday' weekly sessions, and occasional information sessions.

Expanding our team of volunteers and broadening their roles including assistance to our ageing members, home visits to isolated clients, administration support and assistance to new Jewish migrants.

Involving JCS in various activities that are accessible to diverse community members, including social support groups, women's forum and celebration of Jewish holidays.

Informing community members of all JCS activities, service updates and progress during community gathering, small group meetings and announcements in all community group newsletters.

Investing in a new client management system that allows the complex data keeping requirements that arise from past and future reforms in Aged Care and enabling the greater communication with clients and carers through future communication technology.

The Aged Care Quality and Safety Commission review team audited JCS performance on 18 Aged Care and quality standards. This took place in May 2019 and JCS met all 18 standards. Financial review of future directions and growth process by Board and Management has generated a financial model and desired funding mix for the future.

We are delighted to be ready for the next step in our Strategic Planning.

Strategic Plan & Objectives 2019-2022

Multicultural Aged Care and Home Support Services

Goals:

JCS will continue to provide quality services to the clients in its care and continue improving and initiating services to benefit the ageing community in SA.

JCS will continue to provide excellent Home & Community support to any eligible aged care client who seeks assistance within our capacity.

JCS will continue to explore possibilities for additional services that will benefit our community and our clients' needs.

Strategic Objectives:

- Further establish JCS ability to provide high quality Aged Care services to the whole community.
- Continue to expand outreach and services to support community members as needed.
- Adapt communication to match people's abilities and needs.
- Enhance skills for advanced forms of communication skills.
- Enhance skills of liaison, advocacy, coordination and brokerage.
- Determine what types of current and future services can be provided.
- Enhance levels of cultural awareness and competency in ongoing ways to all CALD and general communities.

Community Engagement Specialising in Jewish culture and unique needs

Goals:

JCS will continue to aspire to become a center point of contact to the Jewish community of SA providing culturally appropriate support.

JCS will continually explore the various ways to benefit the wellbeing of all community members of all ages, by providing opportunities to contribute, connect and be involved.

JCS will explore possibilities of expanding its service range to further assist the immediate and broader community.

JCS acknowledges the importance of social inclusion and will assist the community to have the opportunities to stay connected, eliminate social isolation and build a vibrant and viable community within its capacity and by its Jewish ethos.

Strategic Objectives:

- Become a central point of connection and liaison for the Jewish community of SA.
- Retain & grow our robust, valued volunteering team in collaboration with other Jewish groups and broader community.
- Value and acknowledge volunteers visibly.
- Consult and involve the Jewish community in JCS future directions.
- Connect with the Jewish community in ways that are accessible to people.
- Deepen engagement by JCS with other Jewish groups.
- Explore opportunities to increase donations and funding that serves Jewish community needs.

Governance

Goals:

JCS will continue to improve and upskill its governance processes and procedures.

Strategic Objectives:

- Provide clear and unified messages from the JCS Board and staff.
- Enhance members skills and expertise in NFP governance.
- Succession planning for long term stability.

Finance

Goals:

JCS will continue exploring financial sustainability and growth as the Aged Care sector changes and community services develop.

Strategic Objectives:

- Develop Marketing strategy and review our branding.
- Secure funding to broaden scope of community services.
- Explore ways to strengthen donations

BOARD OF MANAGEMENT FOR 2018/2019



Berry Van Vuuren

Chairperson

JCS Board of Management represents a diverse professional knowledge and skills relevant to our services.



Jill Noble

Treasurer



Rabbi Shoshana Kaminsky

Secretary



David Worth

General Board Member



Janet Henrie

General Board Member



Greg Adams

General Board Member



Tomer Shemesh

General Board Member

Our Board members provides professional advice and guidance in order to:

- Develop and enhance JCS strategic plan
- Improve operational effectiveness
- Ensure prudent regulatory compliance, financial and risk management
- Improve client, community and stakeholder engagement and communication flow
- Ensure JCS can deliver on its core purpose and objectives

OUR STAFF



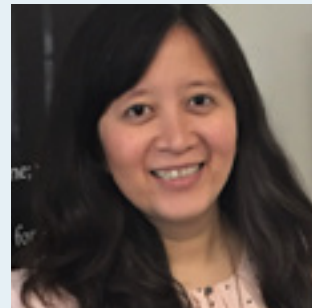
Anat Markus-Arnold

General Manager



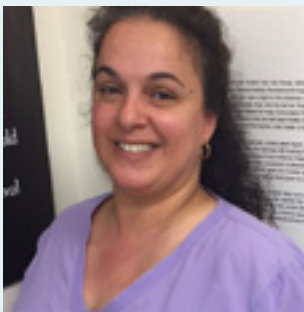
Emmon Wang

Home & Community
Support coordinator



Yani Hartanto

Finance & Business
Support Officer



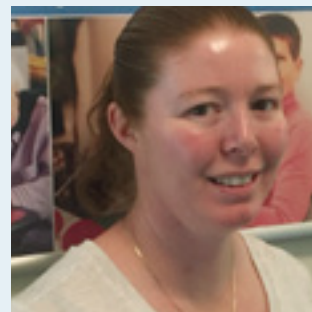
Na'ama Iadarola

Social Inclusion
Program Facilitator



Tatyana Kondratenko

Home & Community
Support Worker



Kelly Darby

Home & Community
Support Worker

OUR VOLUNTEERS

This year was a significant year leading our volunteer team to be more active and have a say in JCS directions. We have a fantastic team who are always ready to step up and take on new missions to assist our clients and community.

Initiating our new support program over the phone is one of the highlights of the year and we owe it to our volunteers led by Sue Lefmann and Emmon Wang.

The process of detecting the need, coming up with an idea for a solution, an action plan and an ongoing monthly schedule of shifts was all done by our volunteer team with the support of our Home & Community Support Coordinator. Thank you so very much to all of you and a special thanks to Sue who has shown great dedication and resourcefulness.

Thank you to all volunteers involved in 2018-2019 activities

Sue Lefmann

Aliesha Clark

Stephanie Kraft

John Eccleshall

Paramsothy Kandiah

Anat Bornstein

Kiki Foster

Bernice Cohen

Ilana Culshaw

Evon Hanzalik

Jill Peisach

Nadia Knight

Myra Waddell

Elad Aharon

Jingwen Lau

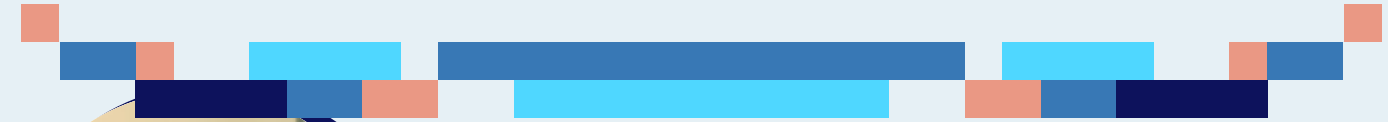
Join us!

Our volunteers meet every two months, and each volunteer is assigned with a task that is suitable for his or her ability, interests and passion. Some may help on a weekly basis, some on a monthly basis and some may help occasionally. We appreciate all help and any frequency is most valuable to us.

If you are interested in joining our wonderful supportive team, please contact us. we would be thrilled to have you join us.

COMMUNITY ENGAGEMENT





OUR SUPPORTERS AND FUNDING BODIES

Thank you to our financial supporters
and funding bodies



Australian Government
Department of Health

The Commonwealth Department of Health, funding the

- Commonwealth Home Support Programme (CHSP)
- Care Relationships & Carer Support Programme



Government of South Australia
Department for Communities
and Social Inclusion

Department of Communities
& Social Inclusion (SA)

Nat Solomon's Home Trust

All Community Members and
Individuals who made a Donation

All Supporters at JCS Events
and Functions



Australian Government
Department of Social Services



Community Visitors Scheme
An Australian Government Initiative

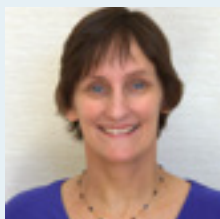
The Commonwealth Department of Social Services, funding the

- Counselling, Support, Information & Advocacy (CSIA) for Carers Programme
- Community Visitors Scheme (CVS)

Department of the Premier
and Cabinet

Department of Human Services

The Department of Infrastructure,
Regional Development and Cities



TREASURER'S REPORT 2018-2019

The total income for Jewish Community Services in 2018-2019 was \$674,153 compared to \$519,768 in 2017-2018, representing a 29.7% increase.

This increase was mainly due to 1) increased contribution from client fees from Home Care Packages, 2) an increase in donations from the Nat Solomon Trust compared to 2017-2018, and 3) additional Commonwealth and State grant funding, mostly one-off grants due to the successful grant writing endeavours of General Manager Anat Markus-Arnold. The total operating expenses in 2018-2019 were \$598,522 compared to \$498,332 in 2017-2018, representing a 20.1% increase. This increase resulted from higher wage-related costs, as well as additional services contracted to support our clients, including for our Home Care Packages.

As a human service organisation, the main expenses are wages and related costs and the operational expenses of the JCS Program, including the outsourcing of additional client support services where needed above those able to be provided by our own staff. The Nat Solomon Trust donations and one-off grants also enabled us to dedicate additional resources towards broader Jewish community activities. We also had higher computer expenses, as we upgraded our IT systems to enable us to better support accounting for Home Care Packages, funded by a grant received from the Government of South Australia, Department of Human services. JCS service costs are subsidised by the work of our volunteers. We are fortunate to have dedicated volunteers who provide that extra level of support and caring which is vital for our community.

JCS had an operating surplus of \$75,631 in the 2018-2019 financial year. This was higher than the \$21,436 surplus achieved in 2017-2018, and an excellent result given we have had no client fee increase for the last three financial years. This result included setting aside of funds to repay some government funding we were not able to acquit and some we have been allowed to carry into the 2019-2020 financial year. This is due to a shortfall in the number of outputs required by our government grant, despite the costs of providing those outputs being more than the amount of funds provided to us. We continue to work towards remedying this situation, however it is a delicate balancing act to ensure we are able to adequately service the needs of existing clients while not over-extending our resources by taking on too many new clients. Our General Manager continues to work with government funding bodies to improve our outcomes in this area.

The current year surplus has further improved our net asset position from \$115,521 at 30 June 2018 to \$192,152 at 30 June 2019. This level of accumulated funds stands JCS in good stead for the continued uncertainty and volatility regarding the future of government funding arrangements and allows JCS the ability to support our strategy to broaden our range of services to the Jewish community, especially if the level of donation income and one-off grants is also able to be maintained.

Our financial accounts are very capably maintained by our Finance & Business Support Officer, Yani Hartanto and overseen by General Manager Anat Markus-Arnold, and I would like to thank them for their excellent support and commitment to JCS.

Jill

Jill Noble
Treasurer

	2018-2019	2017-2018
TOTAL INCOME	\$674,153	\$519,768
TOTAL EXPENDITURE	\$598,522	\$498,332
OPERATING PROFIT	\$75,631	\$21,436
TOTAL OTHER EXPENSES / (INCOME)	(\$1,000)	(\$719)
TOTAL SURPLUS / (DEFICIT)	\$76,631	\$22,155
OPENING ACCUMULATED FUNDS	\$115,521	\$93,366
CLOSING ACCUMULATED FUNDS	\$192,152	\$115,521

	2018-2019	2017-2018
TOTAL CURRENT ASSETS	\$322,357	\$220,765
TOTAL NON-CURRENT ASSETS	\$0	\$0
TOTAL ASSETS	\$322,357	\$220,765
TOTAL CURRENT LIABILITIES	\$130,205	\$105,244
NET ASSETS	\$192,152	\$115,521
TOTAL ACCUMULATED FUNDS	\$192,152	\$115,521

INDEPENDENT AUDITOR'S REPORT

To the members of Jewish Community Services Incorporated

Report on the Audit of the Financial Report

We have audited the financial report of Jewish Community Services Incorporated, which comprises the statement of financial position as at 30 June 2019, 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, and the Boards' declaration.

In our opinion the financial report of Jewish Community Services Incorporated has been prepared in accordance with Division 60 of the Australian Charities and Not-for-Profits Commission Act 2012, including:

(a) giving a true and fair view of the registered entity's financial position as at 30 June 2019 and of its financial performance for the year then ended; and

(b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the Australian Charities and Not-for-profits Commission Regulation 2013.

Basis for Opinion

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

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling of Jewish Community Services Incorporated's financial reporting responsibilities under the Associations Incorporations Act (SA) 1985, its Constitution and the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibility of the Board for the Financial Report

The Board of Jewish Community Services Incorporated are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act

and the needs of the members. The Boards' responsibility also includes such internal control as the Board determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Board are responsible for Jewish Community Services Incorporated's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Board either intend to liquidate Jewish Community Services Incorporated or to cease operations, or have no realistic alternative but to do so.

The Board are responsible for overseeing Jewish Community Services Incorporated's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the registered entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by responsible entities.
- Conclude on the appropriateness of responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the registered entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based

on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the registered entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
We communicate with responsible entities 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.



Debra Arnold CPA

Director

Registered Company Auditor # 45005



ABN 58 608 942 221

PO Box 28

CHRISTIES BEACH SA 5165

Date: 15 November 2019

Financial Statements

REPORT OF THE BOARD

The Board reports that:

(a) During the financial year ended 30 June 2019, no officer of the Association, firm of which the officer is a member, or body corporate in which the officer has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the officer, firm or body corporate and the Association; and

(b) no officer of the Association has received directly or indirectly from the Association any payment or other benefit of a pecuniary value, except for the reimbursement of expenses incurred on behalf of the Association.

STATEMENT BY OFFICERS OF THE ASSOCIATION

The Officers of the Association have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report.

The Officers of the Association declare that in the opinion of the Officers of the Association:

(a) there are reasonable grounds to believe that Jewish Community Services Inc is able to pay all of its debts, as and when they become due and payable; and

(b) the financial statements and notes satisfy the requirements of the *Associations Incorporation Act (SA) 1985* and the *Australian Charities and Not-for-profits Commission Act 2012*

The declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-forprofit Commission Regulation 2013

Signed in accordance with a resolution of the Board for and on its behalf by: -


Chairperson: Berry Van Vuuren


Treasurer: Jill Noble


Date 14 November 2019

JEWISH COMMUNITY SERVICES INC

STATEMENT OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Note	2019	2018
		\$	\$
OPERATING INCOME			
Grants			
Commonwealth		425,579	394,635
State		24,930	16,237
Total Grants		450,509	410,872
Donations		52,389	20,508
Client Fees & Charges		153,658	88,238
Other Income		17,597	150
TOTAL INCOME		674,153	519,768
EXPENDITURE			
Asset purchases < \$5,000		5,167	-
Administration Expense		19,633	17,984
Client Support Expense		99,233	81,534
Computer Expenses		21,056	9,436
Insurance Expense		5,353	5,326
Repairs & Maintenance Expense		1,586	2,274
Salaries, Wages & Overheads		395,013	332,108
Office Expenses		48,359	46,920
Sundry Expenses		3,122	2,750
TOTAL OPERATING EXPENDITURE		598,522	498,332
OPERATING SURPLUS/(DEFICIT)		75,631	21,436
OTHER INCOME			
Interest		1,000	719
TOTAL OTHER INCOME		1,000	719
SURPLUS/(DEFICIT)		76,631	22,155

JEWISH COMMUNITY SERVICES INC STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	Note	2019	2018
CURRENT ASSETS		\$	\$
Cash & Cash Equivalents	2	311,327	214,593
Trade Debtors & Other Receivables	3	7,131	3,015
Other		3,899	3,157
TOTAL CURRENT ASSETS		322,357	220,765
NON CURRENT ASSETS			
Property, Plant & Equipment	4	-	-
TOTAL NON CURRENT ASSETS		-	-
TOTAL ASSETS		322,357	220,765
CURRENT LIABILITIES			
Trade Creditors & Other Accruals	5	86,275	72,614
Provisions	6	43,930	32,630
TOTAL CURRENT LIABILITIES		130,205	105,244
TOTAL LIABILITIES		130,205	105,244
NET ASSETS		192,152	115,521
ACCUMULATED FUNDS			
Opening Accumulated Funds		115,521	93,366
Surplus/(Deficit) for the year		76,631	22,155
TOTAL ACCUMULATED FUNDS		192,152	115,521

JEWISH COMMUNITY SERVICES INC

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Note	2019	2018
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant Income		458,663	410,872
Client Fees & Charges		157,774	88,238
Donations & Other Income		69,986	20,658
Payments to Suppliers & Employees		(590,690)	(460,606)
NET CASH FLOWS FROM OPERATING ACTIVITIES	7	95,734	59,162
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received		1,000	719
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		1,000	719
NET INCREASE / (DECREASE) IN CASH HELD		96,734	59,881
CASH AT THE BEGINNING OF THE YEAR		214,593	154,712
CASH AT THE END OF THE YEAR		311,327	214,593

JEWISH COMMUNITY SERVICES INC STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Note	Accumulated Funds	Total
		\$	\$
Balance as at 1 July 2018		115,521	115,521
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		76,631	76,631
Prior period adjustment	8	-	-
Balance as at 30 June 2019		192,152	192,152

	Note	Accumulated Funds	Total
		\$	\$
Balance as at 1 July 2017		93,366	93,366
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		22,155	22,155
Prior period adjustment	8	-	-

Balance as at 30 June 2018		115,521	115,521
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JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

In the opinion of the Officers of the Association, the Association is not a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy all of their information needs. Accordingly, the report is a “Special Purpose Financial Report” that has been prepared solely to meet the requirements of the members and the Associations Incorporations Act 1985 (SA), the Australian Charities and Not-for-profits Commission Act 2012, Not-for-profits Commission Regulation 2013, standard funding agreements, the Board and the members of the Association.

The financial report has been prepared on an accruals basis and is based upon historical costs and does not take into account changing money values or, except where stated specifically, current valuations of non-current assets. The financial report has been prepared in accordance with the following Accounting Standards and other mandatory professional reporting requirements:

AASB 101 Presentation of Financial Statements

AASB 107 Statement of Cash Flows

AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors

AASB 1048 Interpretation of Standards

AASB 1054 Australian Additional Disclosures

The financial report covers Jewish Community Services Incorporated as an individual entity. Jewish Community Services Incorporated is a community organisation supporting the needs of individuals and families within the Jewish Community. The principal place of business of Jewish Community Services Incorporated is 227 Payneham Road, Joslin, South Australia.

No other applicable Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

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

a) Income Tax

The Association is exempt from income tax pursuant to the Income Tax Assessment Act.

b) Cash and cash equivalents

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

c) Grants

Government grants and other activity income have been brought to account on an accrual basis.

d) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation. Property, plant & equipment >\$5,000 are capitalised at cost except where their purchase is subject to a funding arrangement. In these instances the assets are expensed at the date of acquisition.

JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

Impairment

The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount of these assets.

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Depreciation

The depreciable amount of all fixed assets are depreciated on a straight line basis over their useful lives commencing from the time the asset was held ready for use.

The depreciation rates used for each class of depreciable assets are:

Class of Asset	Depreciation Rate
Plant and Equipment	33%
Software	33%

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount. These gains or losses are included in the Statement of Comprehensive Income.

e) Revenue

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

f) Goods and Services Tax (GST)

The Association is registered for GST purposes, with a GST registration number 29 044 039 946

For the Association all 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. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

g) Employee Entitlements

Liabilities for employee benefits for wages/salaries that are expected to be settled within 12 months of the reporting date, representing present obligations resulting from employees' services provided to reporting date, are calculated at undiscounted amounts based on remuneration rates the Association expects to pay as at reporting date including related oncosts.

Employee benefits expected to be settled later than 12 months after the reporting date have been measured at the present value of the estimated future cash flows to be made for those benefits.

Long Service Leave is accrued when employees have reached 5 completed years of service.

JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

h) Economic Dependence

The association is dependent on government funding for the majority of its revenue. As at the date of this report the Board have no reason to believe that the government departments will not continue to support the association.

2. CASH & CASH EQUIVALENTS

	2018	2019
	\$	\$
Cash on hand	972	477
Cash at Bank - Cheque Account	88,165	22,820
Cash at Bank - Cash Management Account	222,190	191,296
	311,327	214,593

3. TRADE DEBTORS & OTHER RECEIVABLES

Trade Debtors	8,131	4,015
Less: Provision for Doubtful Debts	(1,000)	(1,000)
	7,131	3,015

4. PROPERTY, PLANT & EQUIPMENT

Plant & Equipment - at cost	2,146	2,146
Less Accumulated Depreciation	(2,146)	(2,146)
Software - at cost	6,000	6,000
Less Accumulated Depreciation	(6,000)	(6,000)
	-	-

5. TRADE CREDITORS & OTHER PAYABLES

Trade Creditors	11,264	13,540
Accruals	22,207	19,457
Net GST Liability	6,368	4,301
Payroll Liabilities	13,033	10,067
Provision for Grants In Advance / Repayable	33,403	25,249
	86,275	72,614

JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

6. PROVISIONS

CURRENT

Annual Leave	24,591	17,927
Long Service Leave	19,339	14,703
	43,930	32,630

7. CASH FLOW INFORMATION

a) Reconciliation of net cash provided by operating activities to operating result:

	2018	2019
	\$	\$
Operating Result	76,631	22,155
Non-cash flows in operating result:		
Depreciation	-	-
Employee Provision Expense	11,300	3,289
Interest Received	(1,000)	(719)
Changes in assets and liabilities:		
(Increase)/Decrease in Trade Debtors & Other Receivables	(4,116)	2,739
(Increase)/Decrease in Other Current Assets	(743)	(536)
Increase/(Decrease) in Trade Creditors & Other Accruals	13,661	32,234
	95,734	59,162

2019 marks the 25th Anniversary of JCS

With the help of former staff and partners, we have prepared a celebratory special edition to accompany this Annual report, we hope you enjoy it.

Thank you to everyone for your contributions.
We wish the community Mazel Tov and congratulations on this tremendous achievement!

Jewish Community Services



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