



**JEWISH  
COMMUNITY  
SERVICES INC.**  
Community Care & Connect

# ANNUAL REPORT 2022

COMMUNITY CARE & CONNECT

**JEWISH  
COMMUNITY  
SERVICES  
INC.**

## OUR VISION

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

## OUR MISSION

To provide outstanding opportunities for moving forward in life to the older members of our Jewish and extended communities through excellent care and support

## OUR VALUES

### UNITY



For the benefit of  
our clients & future

### MISHPACHA



Family and Community

### TZEDAKEH



Justice and Benevolence

### DEREK ERETZ



Respect

### CHESED



Kindness

# STRATEGIC PLAN 2022-2027

## CONNECTING OUR JEWISH COMMUNITY WITH SERVICES & PROGRAMS THAT SUPPORT THEM TO LIVE WELL

### GOALS: JCS will

Acknowledge the importance of social inclusion and assist older members of the Jewish community and other aged care clients to have opportunities to stay connected, reducing their social isolation and helping to build a vibrant older community.

- Reach out to members of the Jewish community, aged over fifty (50), to support them and their loved ones in making informed choices about their future care and support.
- Explore the possibility of employing a part-time Community Engagement Co-ordinator to support opportunities for social connection and activities that promote health and wellbeing.
- Recognise the contribution that volunteering makes to people's mental health and sense of belonging and continue to value and support our volunteers.

## MULTICULTURAL AGED CARE & HOME SUPPORT SERVICES

### GOALS: JCS will

Continue to provide approachable, responsive and high-quality Aged Care support at home for Jewish and non-Jewish clients, as our core business.

- Seek to grow the scope of these services, depending on new streams of funding becoming available through the changes to the funding of home care.
- Engage with our aged care clients to support their health and wellbeing and to foster positive social connections and active ageing.
- Identify opportunities to facilitate access to facility-based respite care in partnership with appropriate allied organisations.
- Explore opportunities to provide accessible and appropriate physical spaces that can support the growth in Aged Care Services and provide a base for our clients and the community for social connection and wellbeing activities.

## GOVERNANCE

### GOALS: JCS will

- Continue to improve and upskill its governance processes and procedures.
- Continue to provide appropriate professional development opportunities for Board members.
- Enable Board Members to undertake regular performance evaluation to ensure a consistently high standard of leadership and decision making.

## FINANCE

### GOALS: JCS will

- Continue to explore suitable opportunities to diversify sources of funding.
- Build a robust, flexible, and financially viable organisation that is able to adapt readily to changes in the operating environment.



## CHAIRPERSON'S REPORT

It gives me great pleasure to present the annual report for FY 21/22 which is also my final report for my tenure as Chairperson of JCS.

This has been a particularly busy year for the JCS team.

Covid hit South Australia in December and several of our clients, staff and volunteers were struck down with it or became close contacts and had to isolate. This resulted in a lot of replanning as to how services were going to be provided as staff numbers were reduced.

While office staff were able to work from home, personal care and domestic assistance cannot be provided remotely.

Our wonderful team of volunteers maintained telephonic contact to minimize clients' sense of isolation.

JCS followed SA Health and commonwealth guidelines and maintained all required infection control protocols.

We welcomed Dan Ellis as a board member and his clinical skills, knowledge and sound advice are greatly appreciated. A few months later, Jody Bund was co-opted



onto the board. Jody's awareness of good business practices, HR issues and management brings a great strength to our already skilled board membership.

Of course, the other board members, David, Jill, Greg, Shoshanna, and Michael continue to share their valuable skills to ensure the Governance of JCS is on track. Your commitment and dedication is much appreciated.

Last year, after the AGM, Angela Hazebroek met with volunteers and community members to gain feedback and information for the 2022 -2027 Strategic Plan. She had previously met with staff, clients and board members and gained insight and information which assisted her to put together the strategic plan. Thank you to everyone who participated.

The strategic plan highlights our updated mission, values, and goals.

### OUR MISSION

To provide outstanding opportunities for moving forward in life to the older members of our Jewish and extended communities through excellent care and support.

The goals are clear.

- To connect our Jewish community with services and programs that support them to live well
- To provide Multicultural Aged Care and support services
- To provide sound governance
- To manage the finances as prudently as possible

As a result of the Aged Care Reforms the responsibility of the Governance of JCS has increased.

Board members will be held accountable for every facet of the organisation's management. This includes responsibility for financial and risk management as well as clinical care and client satisfaction.

In preparation for the Aged Care Reform.

Training opportunities have been made available to all board members to ensure that their knowledge is current and relevant and they have enough information to take on this responsibility.

Board members have undertaken a self-evaluation and work is being done to develop a board improvement initiative and good succession planning.

We have updated the Board Manual to record a tenure of 5 years for the position of Chair to ensure that new thinking and expertise is brought onto the board at this time of constant change.

Our focus is to remain vigilant and ensure that our clinical care is exemplary, we have good cyber security, all our policies are relevant, and we remain financially sound.





Rabbi Shoshanna Kaminsky and I delivered talks to community members about Advanced Care Directives, Palliative Care and Funerals. Topics we all like to avoid but very important to be aware of and plan for.

In September last year we were able to host a Rosh Hashanah lunch without restrictions which was enjoyed by all. JCS organised a storyteller who certainly had a captive audience. It was very refreshing to see adults so engrossed in the tale she told.

Staff received long service awards at this lunch. It was wonderful to be able to recognise and thank staff for their loyalty and passion towards the clients and the organisation.

As a board we decided to sponsor a prize for the Cheder children. This will be presented during the new financial year.

The award will go to either a student or teacher who is best aligned with the values of JCS.

The board members were very proud to nominate the staff and volunteers for the "All Star in Aged Care - Going Over and Above

Award" This event which was to be held by ACSA (Aged & Community Services Australia), unfortunately, had to be cancelled due to Covid but the team was issued with a certificate acknowledging the nomination.

The nomination was titled- "We Speak Your Language! "The incredible multicultural team of staff and volunteers at JCS can: Connect, Deliver Culturally Appropriate Care, and Display Compassion and Sensitivity in 11 Different Languages!

Jill Noble our treasurer was nominated for The Not-for-Profit Treasurer's award and is well deserving of this.

To quote **Julienne Price** Executive Manager, Schools, Not-for-Profits and Women in Focus *Commonwealth Bank* and **Denis Moriarty** Group Managing Director *Our Community*.

"It is with great pleasure that we write to let you know that you have been nominated in the 2022 Not-for-Profit Treasurers' Awards.

Your nomination reflects the appreciation and high esteem in which you are held by the peo-

ple within your not-for-profit organisation, as well as by the wider community. Many congratulations on your nomination and thank you for the valuable contribution in making our communities, our nation, and our world, a fairer and a more equitable place for all."

Thank you, Jill, for your constant dedication to JCS. You so richly deserve this acknowledgement.

I am very proud of the whole team, board members and volunteers and want to extend my appreciation to you all for all your hard work during the past year and whilst I have been in the position of chair. I particularly want to thank Anat for her passion, innovation and enthusiasm for JCS.

Thank you to the Nat Solomon Fund and other donors for their financial support.

I would also like to acknowledge all the clients and carers who have chosen JCS as their service provider. It is very difficult as you age to accept that you need extra assistance, and we are honoured that you have trusted us to help you.

Berry



***Our Board of Directors is responsible for JCS overall performance & compliance, providing strategic direction, effective governance, & leadership.***

**BERRY VAN VUUREN**



**CHAIRPERSON**

**JILL NOBLE**



**TREASURER**

**DAVID WORTH**



**GENERAL BOARD MEMBER**

**GREG ADAMS**



**SECRETARY**

**Rabbi SHOSHANA KAMINSKY**



**GENERAL BOARD MEMBER**

**MICHAEL HANZALIK**



**GENERAL BOARD MEMBER**

***Our Board members operate from their individual & relevant professional backgrounds & each member has significant experience relevant to our services.***

**DR. DAN ELLIS**



**GENERAL BOARD MEMBER**

# GENERAL MANAGER'S REPORT

The 2021-2022 report is all about our people; JCS staff and volunteers. It is about the individuals who delivered on our mission and on our values, while staying loyal to our procedures to minimise risks and safeguard our clients and community.

It is with pride that I recognise the inspirational efforts of our JCS staff and volunteers who have continually exceeded expectations through the continuous disorder of regular Covid-19 outbreak concerns, health and aged care guidelines changes and fluctuation in rules. They have not only supported clients with necessary services, but they have also provided a sense of security for our organisation and community in challenging times.

Through every new risk, every new outbreak and every challenge that comes our way, it never ceases to amaze me how our staff, volunteers, partners, and our community rally together to support one another.

I specifically want to commend Emmon Wang and Yani Hartanto



who have been working extremely hard this year, with the newly evolving regulations and reporting demands. They support JCS while the workforce continues to be in huge shortage, placing a significant impact on the whole aged care sector nationwide.

Despite Covid and ongoing challenges and the disruption to our daily operations, JCS has managed to move forward with many projects, and I would like to highlight a **small** number of them:

- Strategic planning – in 2021-2022 the JCS Board of Management have engaged stakeholders including the community, our clients, our

staff and volunteers to provide input and a new perspective on the organisational focus for the coming 5 years. Incorporating the future reform view, and the demographic statistics of our community, JCS fine-tuned our mission, which is now more focused on our target group and our goal. The 2022-2027 plan is integrating long term and short-term goals and we are excited to deliver on this plan.

- With a new organisational mission, came a brand refresh, to reflect our holistic approach for care and support. Our logo echoes our aim for a circle of support, always looking at our community care needs and social needs.
- Expanding services and growth – during this year JCS continues to expand services availability and further develop our clinical knowledge and access to services. During 2021-2022 we grew our total client numbers by 14% and our Home Care Package client numbers by 40%.
- As the world eyes are on the disturbing situation with cyber security risks and identity theft, JCS has taken a proactive approach and engaged an external expert to perform an audit on JCS's cyber security risk mitigation against the Essential Eight as recommended by the Australian Government and the Australian Cyber Security Centre. The recommendations from the audit were implemented





and included security system upgrades, ongoing staff training, risk mitigation strategies and additional items to align JCS with the requirements.

- Financial systems and unit costing review were initiated and continue to be explored this financial year, in preparation for the Aged Care reform. I would like to thank Jill Noble, JCS Treasurer, for supporting us and always contributing her excellent knowledge in the finance and the overall Governance of JCS.
- The new "Support at Home Program" will commence in July 2024. JCS Staff, Board and Management welcome the opportunity to make real, honest and sustainable improvements to the aged care sector. The aged care reform along with the new Support at Home Program will continue to be a focus for the team in the next few years while we continue to learn, adjust and take necessary actions to be aligned with the significant changes to which the sector is heading. JCS is an active



participant of the Government consultation process, and we continue to encourage our community and clients to get involved and have their say.

I take great pride in our people and in being a part of this brilliant team. As a small provider, it is always rewarding to see that we succeed in staying ahead and take the initiative. We manage the overwhelming information and operation requirements to navigate the reform, while operating in a health emergency condition and with national workforce challenges. JCS remains successful in this process.

I am full of respect for our Board of Management members who despite growing responsibilities, ongoing tasks and rising work demands, chose to continue to stay on the Board another year. They are motivated by their passion for the organisation, their kind hearts and their care for our community and clients. Thank you to all Board members for the vigorous and productive dynamic which enables us to work as a team for the benefit of our clients and community.

Thank you to Berry Van Vuuren who is retiring from the Board this year and from her chairperson position, it has been a privilege to work with Berry and to steer the ship together.

A special thank you to David Worth for his excellent skills in risk management and policy development and for always making himself available for JCS needs.

Looking ahead, I am excited for what is to come, I believe in JCS and in our mission and I have confidence in the positive opportunities the future has for us as a connected community.

*Anat*





# OUR STAFF



*Our staff brings individual expertise and experience in the aged care and community services. Each with a sense of calling and care to our community and a desire to meet the strategic directions and goals.*

ANAT MARKUS-ARNOLD



GENERAL MANAGER

EMMON WANG



SENIOR COORDINATOR, HOME & COMMUNITY SUPPORT

KIKI MAGDALENA-FOSTER



ADMINISTRATION & ROSTERING SUPPORT OFFICER

YANI HARTANTO



FINANCE & BUSINESS SUPPORT OFFICER



## HOME & COMMUNITY SUPPORT REPORT

In 2021-22 FY JCS's home care services continued to march forward on the vision set by the 2022-2027 JCS strategic plan.

2021-22 FY saw the steady growth of our Commonwealth Home Support Program (CHSP) and Home Care Package programs.

This year, our team has supported over **111 people** in their homes. The number of clients with home care packages grew by more than 40%, reflecting the increase in complexities of care needs.

With the goal of assisting our clients to live well and actively in their own homes, our efforts were



focused on actively seeking out ways to better support the needs of our clients.

We assisted our CHSP clients to access Social Support, Domestic Assistance, Respite, Personal Care, Transport & Home Maintenance services. In addition to these standard Commonwealth Home Support Program services,

we assisted our Home Care Package clients to access Physiotherapy, Occupational Therapy, Podiatry, Dietician services, Home Modification, Equipment & other clinical services.

In total, we have delivered more than **12,000 hours** of services across different programs, despite fluctuating restrictions & staff shortages which were brought upon us by the COVID-19 pandemic

As COVID restrictions began to ease, we were delighted that we could welcome back many clients seeking social connections and activities.

The most frequent program was our Art Class where our clients were supported to create their own beautiful artworks.

In total, we have delivered more than **300 hours** of Social Support Group activities.

As always, JCS recognises our amazing volunteers who were able to assist with our home and community support services wherever needed.







From our weekly “Chatter that matters” Well-being Social Call program, to ad-hoc transport request, to face- to – face client visits, our wonderful volunteers were always instantly ready to put a smile on our clients’ faces.

This has been incredibly valuable for our team in delivering the quality of care that our clients need.

As we reflect on this past financial year, our team acknowledges all the challenges brought by the

Aged Care Reforms, we would like to reassure you and our clients that our goals and values are driven first and foremost by the wellbeing of our clients and the community.

We are confident that with the support from our passionate staff, dedicated volunteers and wonderful clients, the high quality of our services will continue to grow.

*Emmon*







# Thank you!

to all volunteers involved in 2021-2022 activities

**Nyra Bensimon**

**John Eccleshall**

**Evon Hanzalik**

**Sue Lefmann**

**Sylvia Lenthall**

**Kandiah Paramsothy**

**Jillian Peisach**

**Carol Schueler**

***Join the team. We would love to hear from you!***

Call **08 8363 5400** or email **[contact@jcssa.asn.au](mailto:contact@jcssa.asn.au)**  
and start making the world better.

# TREASURER'S REPORT

**FY22 has seen a return to a post-COVID "new normal". There was no further COVID-related government funding in FY22. We continued to grow our Home Care Package (HCP) client base, and managed to improve our CHSP volume of outputs which had been impacted during COVID. However we also faced significant challenges with labour shortages and pressure on labour and other costs.**

Our financial performance for the year was very good, especially given the inflationary and labour market pressures facing the industry, with a surplus of \$72,841. This was significantly lower than the \$217,235 surplus last year, however last year's surplus was entirely driven by COVID funding and a significant bequest.

In FY22 JCS total operating income was \$1.18m compared to \$1.06m in FY21, an increase of 11%. This was due mainly to a significant growth in HCP and Commonwealth Home Support Program (CHSP) income, which offset the lack of COVID funding and the bequest received last year.

We were pleased to receive a \$37k donation from the Nat Solomon Trust again this year as well as several generous donations from community members.

Donations allow us to fund community activities outside our government funded aged care services.

Expenditure was up 25% in FY22 at \$1.10m, compared to \$881k in FY21, reflecting the additional



staff costs and agency and other client costs associated with the additional HCP and CHSP 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 and which contributes to our ability to be financially sustainable.

The current year surplus has further improved our net asset position from \$474,211 on 30 June 2021 to \$547,052 on 30 June 2022. We did need to raise prices during the year to assist in preserving our ongoing financial sustainability, and we will need to continue to manage carefully as wages and other costs are currently increasing dramatically.

The government has said it will fund aged care worker wage increases, so we anticipate that some further funding increases will flow through to us this financial year.

As foreshadowed in last year's report, the government enacted changes in September 2021 to pay JCS in arrears of actual HCP

expenditure, instead of full package entitlements.

This has impacted levels of cash which reduced from \$712k to \$628k, despite our operating surplus. We expect further impact to cash reserves in FY23 when CHSP transitions to payment in arrears also.

With CHSP services reverting to more normal levels, we managed to reduce our unspent CHSP funds from \$48k to \$32k, which we have again been allowed to rollover to FY23.

In the future, the government plan is to have a single scheme replacing both CHSP and HCP, with this new scheme expected to start in July 2024.

While our level of cash has decreased, and likely will decrease further in FY23 due to the change to CHSP payment in arrears, the organisation has developed an Investment Policy which the Board has recently approved.

This will govern how we invest our surplus funds to maximise returns to support the organisation's future financial sustainability. We expect to enact this policy early in 2023.

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 continued excellent support and commitment to JCS.

*Jill*

## FINANCIAL SUMMARY

	2021-2022	2020-2021
TOTAL INCOME	\$1,175,159	\$1,061,532
TOTAL EXPENDITURE	\$1,103,305	\$881,153
OPERATING PROFIT	\$71,854	\$180,379
TOTAL OTHER EXPENSES / (INCOME)	(\$987)	(\$36,856)
TOTAL SURPLUS / (DEFICIT)	\$72,841	\$217,235
OPENING ACCUMULATED FUNDS	\$472,211	\$192,152
CLOSING ACCUMULATED FUNDS	\$547,052	\$472,211
	2020-2021	2019-2020
TOTAL CURRENT ASSETS	\$746,796	\$730,662
TOTAL NON-CURRENT ASSETS	\$0	\$0
<b>TOTAL ASSETS</b>	<b>\$746,796</b>	<b>\$730,662</b>
TOTAL CURRENT LIABILITIES	\$190,230	\$240,114
TOTAL NON-CURRENT LIABILITIES	\$9,514	\$16,337
<b>TOTAL LIABILITIES</b>	<b>\$199,744</b>	<b>\$256,451</b>
<b>NET ASSETS</b>	<b>\$547,052</b>	<b>\$474,211</b>
TOTAL ACCUMULATED FUNDS	\$547,052	\$474,211



# SUPPORTING & FUNDING BODIES

***Thank you to our financial supporters  
and funding bodies***

The Commonwealth Department of Health and Aged Care

The Commonwealth Department of Social Services

The Community Visitors Scheme (CVS) –  
Funded by The Australian Government

Multicultural Affairs, Government of South Australia –  
Department of The Premier and Cabinet

Carers SA Carer Gateway Services Funded by the  
Australian Government Department of Social Services.

Nat Solomon's Home Trust

All Community Members and Individuals Who Donated

All Supporters at JCS Events and Functions

# 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 2022, 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 Jewish Community Services Incorporated's

financial position as at 30 June 2022 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*.

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## 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 Jewish Community Services Incorporated's financial reporting responsibilities under 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, the Board are responsible for assessing 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 the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



**Debra Arnold, CPA**

Director,  
Third Sector Management  
Solutions  
Registered Company Auditor # 45005

Date: 14 November 2022

# FINANCIAL STATEMENTS

## REPORT OF THE BOARD

The Board reports that:

(a) During the financial year ended 30 June 2022, 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-for-profit Commission Regulation 2013*.

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

Chairperson:   
 Chairperson: Berry Van Vuuren

Treasurer:   
 Treasurer: Jill Noble

Date: 10 November 2022

# JEWISH COMMUNITY SERVICES INC

## STATEMENT OF COMPREHENSIVE INCOME

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Note	2022	2021
		\$	\$
<b>OPERATING INCOME</b>			
<b>Grants</b>			
Commonwealth		498,371	429,702
State		3,105	12,958
Other Grants		10,440	15,680
<b>Total Grants</b>		<b>511,440</b>	<b>458,340</b>
Donations & Bequests		39,969	143,445
Client Fees & Charges		623,147	342,642
Other Income		127	105
Jobkeeper Subsidy		-	117,000
<b>TOTAL INCOME</b>		<b>1,175,159</b>	<b>1,061,532</b>
<b>EXPENDITURE</b>			
Asset purchases < \$5,000		-	13,520
Administration Expense		25,924	47,874
Client Support Expense		278,549	180,008
Computer Expenses		20,952	17,497
Insurance Expense		8,970	9,054
Repairs & Maintenance Expense		992	2,378
Salaries, Wages & Overheads		713,209	554,450
Office Expenses		51,508	50,611
Sundry Expenses		3,201	5,761
<b>TOTAL OPERATING EXPENDITURE</b>		<b>1,103,305</b>	<b>881,153</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>71,854</b>	<b>180,379</b>
<b>OTHER INCOME</b>			
Interest		987	224
COVID Stimulus Funding		-	36,632
<b>TOTAL OTHER INCOME</b>		<b>987</b>	<b>36,856</b>
<b>SURPLUS/(DEFICIT)</b>		<b>72,841</b>	<b>217,235</b>

The accompanying notes form part of this financial report

## JEWISH COMMUNITY SERVICES INC

### STATEMENT OF FINANCIAL POSITION

### AS AT 30 JUNE 2022

	Note	2022	2021
<b>CURRENT ASSETS</b>		<b>\$</b>	<b>\$</b>
Cash & Cash Equivalents	2	627,772	712,012
Trade Debtors & Other Receivables	3	116,110	15,867
Other		2,914	2,783
<b>TOTAL CURRENT ASSETS</b>		<b>746,796</b>	<b>730,662</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipment	4	-	-
<b>TOTAL NON CURRENT ASSETS</b>		<b>-</b>	<b>-</b>
<b>TOTAL ASSETS</b>		<b>746,796</b>	<b>730,662</b>
<b>CURRENT LIABILITIES</b>			
Trade Creditors & Other Accruals	5	80,840	165,410
Provisions	6	109,390	74,704
<b>TOTAL CURRENT LIABILITIES</b>		<b>190,230</b>	<b>240,114</b>
<b>TOTAL LIABILITIES</b>		<b>199,744</b>	<b>16,337</b>
<b>NET ASSETS</b>		<b>547,052</b>	<b>474,211</b>
<b>ACCUMULATED FUNDS</b>			
Opening Accumulated Funds		474,211	256,976
Surplus/(Deficit) for the year		72,841	217,235
<b>TOTAL ACCUMULATED FUNDS</b>		<b>547,052</b>	<b>474,211</b>

The accompanying notes form part of this financial report



# JEWISH COMMUNITY SERVICES INC

## CASH FLOW STATEMENT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Grant Income		421,600	523,691
Client Fees & Charges		723,390	343,272
Donations & Other Income		40,096	297,181
Payments to Suppliers & Employees		(1,270,312)	(845,243)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	7	<b>(85,225)</b>	<b>318,901</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		987	224
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>987</b>	<b>224</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>		<b>(84,240)</b>	<b>319,125</b>
<b>CASH AT THE BEGINNING OF THE YEAR</b>		<b>712,012</b>	<b>392,887</b>
<b>CASH AT THE END OF THE YEAR</b>		<b>627,772</b>	<b>712,012</b>

The accompanying notes form part of this financial report

# JEWISH COMMUNITY SERVICES INC

## STATEMENT OF CHANGES IN EQUITY

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

	Note	Accumulated Funds	Total
		\$	\$
<b>Balance as at 1 July 2020</b>		474,211	474,211
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		72,841	72,841
Prior period adjustment	8	-	-
<b>Balance as at 30 June 2021</b>		<b>547,052</b>	<b>547,052</b>

	Note	Accumulated Funds	Total
		\$	\$
<b>Balance as at 1 July 2019</b>		256,976	256,976
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		217,235	217,235
Prior period adjustment	8	-	-
<b>Balance as at 30 June 2020</b>		<b>474,211</b>	<b>474,211</b>

The accompanying notes form part of this financial report



# JEWISH COMMUNITY SERVICES INC

## NOTES TO THE FINANCIAL REPORT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

#### 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 2022

#### 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 2022

#### 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

	2022	2021
	\$	\$
Cash on hand	664	147
Cash at Bank - Cheque Account	253,847	339,361
Cash at Bank - Term Deposit	150,711	150,000
Cash at Bank - Cash Management Account	222,550	222,504
	<b>627,772</b>	<b>712,012</b>

#### 3. TRADE DEBTORS & OTHER RECEIVABLES

Trade Debtors	108,811	16,867
Less: Provision for Doubtful Debts	(1,000)	(1,000)
	<b>116,110</b>	<b>15,867</b>

#### 4. PROPERTY, PLANT & EQUIPMENT

Plant & Equipment - at cost	-	-
Less Accumulated Depreciation	-	-
Software - at cost	-	-
Less Accumulated Depreciation	-	-
	<b>-</b>	<b>-</b>

#### 5. TRADE CREDITORS & OTHER PAYABLES

Trade Creditors	15,942	12,267
Accruals	16,992	12,204
Net GST Liability	-	4,365
Payroll Liabilities	12,024	10,376
Provision for Grants In Advance / Repayable	35,882	126,198
	<b>80,840</b>	<b>165,410</b>

## JEWISH COMMUNITY SERVICES INC

### NOTES TO THE FINANCIAL REPORT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2022

#### 6. PROVISIONS

##### CURRENT

Annual Leave	67,518	46,888
Long Service Leave	41,872	27,816
	<b>109,390</b>	<b>74,704</b>

#### 7. CASH FLOW INFORMATION

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

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
Operating Result	72,841	217,235
Non-cash flows in operating result:		
Depreciation	-	-
Employee Provision Expense	27,864	28,193
Interest Received	(987)	(224)
Changes in assets and liabilities:		
(Increase)/Decrease in Trade Debtors & Other Receivables	(100,242)	(630)
(Increase)/Decrease in Other Current Assets	(130)	6,508
Increase/(Decrease) in Trade Creditors & Other Accruals	(84,571)	67,819
	<b>(85,225)</b>	<b>318,901</b>



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