



ANNUAL REPORT 2021

JEWISH COMMUNITY SERVICES INC.

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OUR VISION

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

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 VALUES

UNITY



For the benefit of
our clients & future

TZEDAKEH



Justice and Benevolence

MISHPACHA



Family and Community

DEREK ERETZ



Respect

CHESED



Kindness

CHAIRPERSON'S REPORT

During the past 12 months whilst most peoples' attention was focused on the Covid 19 pandemic, lockdowns, money, climate change and other world events the JCS team efficiently, safely, and compassionately delivered support and care to the JCS clients and members of the Jewish community.

In March 2021 the Royal Commission into Aged Care delivered their final report titled, Care, Dignity and Respect.

When I consider Our Values



of Unity, Tzedakeh, Mispacha, Derek Eretz and Chesed I know that decisions made at board level and support offered to our clients and carers are focused on care, dignity and respect.

I have taken a few topics from the report to focus on.

COVID 19

"The COVID-19 pandemic has been the greatest challenge Australia's aged care sector has faced. Residents, their families, and aged care staff have all suffered. The suffering has not been confined to those homes which have experienced outbreaks. Thousands of residents in homes that have not suffered outbreaks have endured months of isolation which has had, and continues to have, a terrible effect on their physical, mental and emotional wellbeing."



"Staying actively involved in the community is an important component of helping people live at home for as long as possible. And whether a person is receiving aged care at home or in a residential setting, social connection is a key part of a fulfilled and meaningful life. The current aged care system leaves too many older people isolated and disconnected."

Anat and her team have worked imaginatively to ensure as much contact as possible has been maintained to reduce the effects of isolation.

Volunteers have continued to check in with clients by phone and treats and food has been delivered to brighten up peoples' lives.

Unfortunately, last year we could not host a Rosh Hashanah lunch, but everyone received a Rosh Hashana gift and message as well as Pesach gifts and messages. Rabbi Shoshanna delivered a Rosh Hashana message on the radio last year and allowed me to send a message to our JCS clients during this show. Thank you to Nadav the Rabbi's son for all the work you did to make this happen.

The AGM last year was held on Zoom to allow as many people as possible to attend.

Clients and carers are also now receiving birthday cards. In this electronic age where communication has reduced the amount



of paper communication it is a treat for many to still receive a physical birthday card.

As soon as Covid restrictions allowed face to face social activities were commenced again.

ROUTINE CARE

"As people get older, they may require assistance to care for themselves. The types of assistance needed vary for each individual and are commonly referred to as help with the 'activities of daily living'. The routine daily living care that older people receive should be predictable and reliable."

I believe that our team does deliver predictable and reliable care. Clients are kept well informed about when services will be delivered and by whom. Many clients regard their caregiver as

their friend and confidant. Carers frequently know things about their clients that family members may not know. Anat and her team welcome feedback from the clients and their family members and will work very hard to resolve any issues.

LEADERSHIP AND GOVERNANCE

"To support and drive the reforms that we recommend, consistent and confident leadership at all levels of aged care organisations will be essential. It begins with a genuine commitment by boards, executives and staff to the core values and philosophies on which high quality and safe care are built. This should be reinforced through strategies, policies, practices and behaviours."

Another board member and I



attended an online symposium discussing the findings and proposals of the final RC report. We both gained a deeper understanding about the expectations and responsibilities of our board members. Although these responsibilities are big and at times feel daunting, we, the board members are all committed to ensuring that our vision, strategy and governance keeps our clients' needs as top priority. Following this symposium, we developed a skills matrix for the board to ensure that we have

the correctly skilled members on the board. We are aware that we need a targeted succession plan for the board for the future and a business continuity plan. Both these items are being addressed.

As a board we are also aware that the new reforms will bring an added workload to our already very busy team so we are ensuring that Anat can expand the team to meet the required workload and not overburden the team.

Our responsibilities as a board this last year included:

- The development of a Clinical Governance Framework.
- The development of a Clinical Care review committee.
- Reviewing the Risk Management framework and register
- Remaining informed of Covid risks and policies
- Awareness of any feedback positive and negative
- Reviewing policies and procedures.
- The strategic plan reviews.
- Regular and extra attendance at meetings several which have been on Zoom.

I feel very proud of what we as a board have achieved and thank all the board members for their support, commitment, and input. You are a wonderful group to work with and I know that Anat feels well supported by us all.

Unfortunately, Elad Aharon resigned as a board member, but we are grateful for the time he spent with us.

FINANCIAL REPORT

Once again, Yani Hartanto, our Finance and Business Support Officer, and Jill Noble our Treasurer have kept an eagle eye on our finances. We were very fortunate to receive a bequest from an estate, donations and grants. We are very grateful to the Nat Solomon fund for their contribu-

tion to our finances. These funds allow us to offer some support for people in the Jewish community who are not My Aged Care clients.

Jill will expand on the financial status when she presents her report.

Thank you does not sound adequate. When a support worker sheds a tear with a client who is considering going into permanent care.

When a support worker tells a member of her family they can-

not be in her home after having been in a Covid risk area as she needs to be available for her clients.

When the manager sends a message to the CEO of Jewish Care Victoria offering encouragement and support to their team as they are faced with the onslaught of increasing lockdowns and Covid positive cases When a client refers a friend to JCS for assistance.

When a client phones me to say thank you for the care given.

When a client tells me how won-

derful it is to receive a call from a volunteer.

When I hear how much enjoyment the art programme brings. I know that JCS does provide services that focus on Care, Dignity and Respect.

For this I give my grateful thanks to Anat and the whole team, the volunteers, clients, and community members for being part of JCS.

Berry

Berry van Vuuren
Chairperson

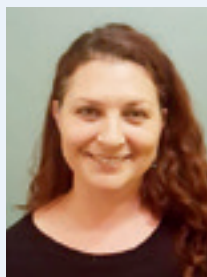


GENERAL MANAGER'S REPORT

2020-2021 was a remarkable year for JCS. We have successfully navigated the many challenges we faced through growth in numbers of clients accessing our services, growth in funding, increased regulation in the aged care sector and all, while managing to protect our clients staff and community through the COVID-19 pandemic.

We continued to provide our quality care relying on four key elements: Our Governance, Our Staff, Our Community and The Aged Care sector regulations.

It was a pleasure for me to work with the board for another year. The board continued to develop and improve the organisation's governance, systems and procedures. The current board is a stable competent team, and the work is systematic on a yearly basis, overlooking all JCS's arch of governing needs. The individuals on the board are all committed active participants on the team with significant contributions to the organisation and support to the operations team.



I thank the board for the time they volunteer for JCS and to our chairperson Berry Van Vuuren for her ongoing leadership and devotion to our clients.

I am extremely proud of our staff's efforts achieving success and positive outcomes for our clients despite ongoing challenges and changes in the sector.

Our staff is committed to our community and clients and to positive ageing.

We have seen growth with additional support workers and additional administration staff joining the team, reflecting the expansion in operations.

This year we continued to develop our staff, to adapt to working under emergency health conditions

and to respond to the aged care reforms and ongoing changing regulations. I would like to express my great thanks to Emmon Wang and Yani Hartanto for always willing to learn and update their skills and knowledge, to develop with the sector and maintain high levels of professionalism in such a small organisation. I want to thank Na'ama, Tatyana and Kelly for being the loyal, responsible and amazing caring support workers that they are. They are our frontline workers and they have been amazing through this year and we could not have done this without them. I also want to welcome Esther our Coordinator, joining Emmon in care management, Kiki our administration support officer and all our new support workers joining the excellent team.

As always, our community's needs are a focus and JCS continues to make efforts to extend the services we provide and our client base. Thanks to funding flexibility and generous donations such as the Nat Solomon Trust, we were able to support more people in the community and broaden our social connections activities.

We provided emergency support to eligible elderly during the pandemic. We resumed our group activity adhering to Covid-19 restrictions and partnered with other Jewish organisations to





tended partnerships and formed new ones in the aim to enhance our circle of support.

As Berry detailed in her report, the Aged Care sector welcomed the final report from the Royal Commission into Aged Care and the Government responded with five pillars to support aged care reform: Home Care, Residential aged care services and sustainability, Residential aged care quality and safety, Workforce and Governance.

The reform will no doubt be a focus for JCS in the coming years with the board already commencing strategic planning review and staff adapting to reporting changes, financial modifications, and future proofing our services. I have full confidence in JCS embracing the reforms and continuing to succeed in delivering quality services and positive ageing through meaningful community connections.

Anat

Anat Markus-Arnold
General Manager

connect the community through events, engagements and activities such as the Purim carnival, the Israeli women forum and the celebration of the Jewish holidays and traditions.

Our volunteers continued to support us and our clients. This year their work was more important than ever as they were the fine line between total isolation and some human connection to some of our clients and community members. The Pandemic has remained a great isolating cause and the volunteers 'Chatter that Matter' and home social visits are our defense against it. A special thanks to Sue Lefmann for coordinating the 'Chatter that Matter' program and her ongoing positive attitude and care to JCS clients.

We were glad to see new volunteers joining the team this year and look forward to seeing everyone finding their place and doing what they love. Our volunteers are a vital part of our team and we are grateful to all of them.

In a broader perspective, we were very honored to host an orienta-

tion day to the Jewish culture for the community services sector in South Australia at the Adelaide Holocaust Museum and Steiner Education Centre. In a world of multiculturalism, JCS is a strong advocate to the Jewish community in SA and to person centered care. We believe that, subject to their wishes, services are to be provided with an understanding of the client's culture, beliefs and background. The training attracted various key service providers, State Government office holders and long term community partners.

We continue to advocate for the Jewish community, for the unpaid carers, for the aged and for all our vulnerable clients. We ex-



HOME & COMMUNITY SUPPORT REPORT

The provision of client support at JCS has always been in line with our Mission and Vision, ensuring our ethic of care continues to inform all aspects of our client service, decision making and response to the challenges the community faces.

There has been exceptional co-operation and collaboration within JCS, with our lovely volunteers and with our colleagues in other community organisations. This combined effort has enabled us to strengthen our position as a quality care provider.

Examples of some of the achievements include the continuation of our weekly volunteer wellbeing call, (which was renamed 'Chatter that Matter', as suggested by our volunteers);

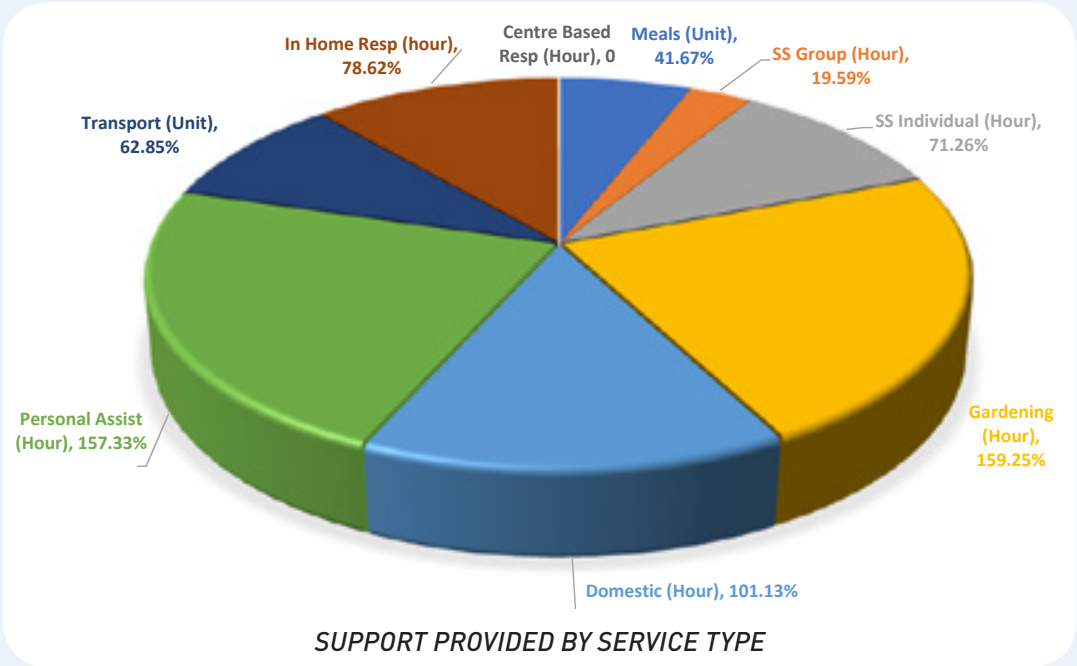


and regular and consistent communication with all our stakeholders to foster a spirit of care & support.

Our deep knowledge of our community and our clients has been an integral part of our continued growth. Consistent and reliable

clinical care policy & procedure was developed with great outcomes for clients & community.

As an approved home care provider, JCS strives to meet & exceed the Aged Care Safety and Quality Standards. Some examples of this include:



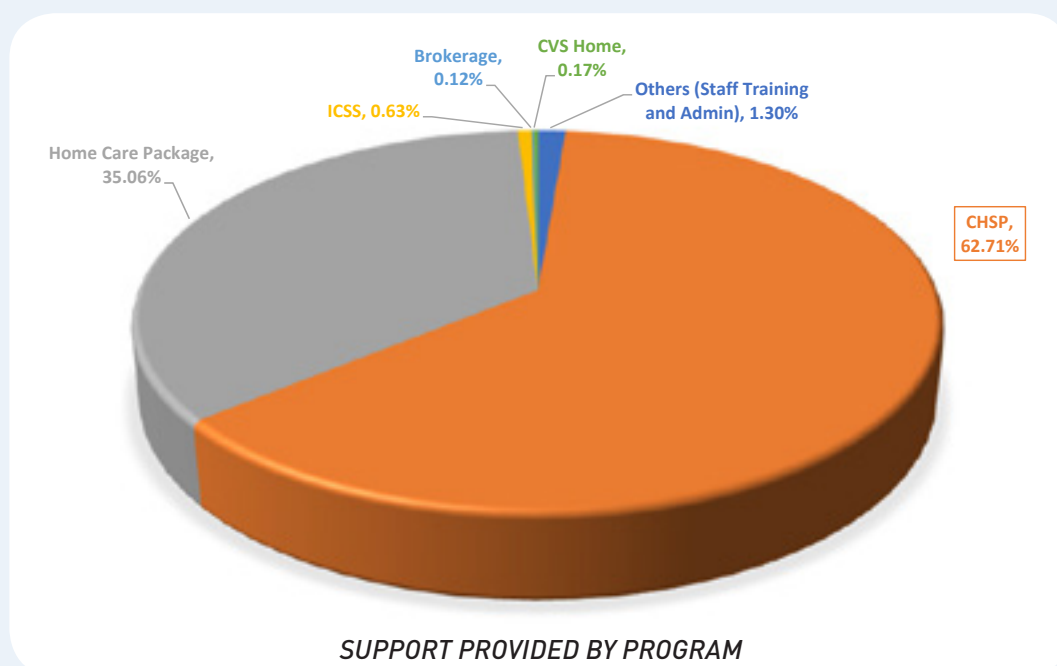
- Redesigned our model of care to ensure continued support for our clients & their families.
- Trained and upskilled staff to ensure we could continue to deliver our care standards.
- Further utilised our client management system for improved efficiency.
- Ensured clients had continued access to our programs, especially the social inclusion programs and encouraged alternative arrange-

ments for clients to engage in activities when COVID restrictions applied.

- Provided additional services to clients and carers needing short term emergency support.
- Facilitated multiple community referrals, assisted & triaged these referrals into services.
- Stockpiled sufficient supply of PPE to ensure we could protect our staff, clients & their families.

Across the programs, JCS has delivered over 7,000 hours of care for all our clients and carers during the 2020-2021 financial year.

Our services have kept our clients safe & independent, with thanks for our exceptional client relationship and our resilience & adaptability gives reason for optimism as we prepare for future challenges.



BOARD OF MANAGEMENT FOR 2020-2021



Berry Van Vuuren

Chairperson



Jill Noble

Treasurer



Greg Adams

Secretary

Our Board members operate from their individual and relevant professional backgrounds including, Health Services, Finance, Law, Allied Health, Business and Community.

Each member has significant experience relevant to our services.



Rabbi Shoshana Kaminsky

General Board Member



David Worth

General Board Member

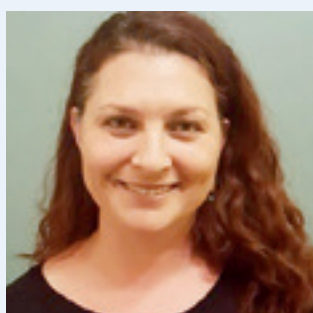


Michael Hanzalik

General Board Member

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



Yani Hartanto

Finance & Business
Support Officer



Emmon Wang

Coordinator, Home &
Community Support



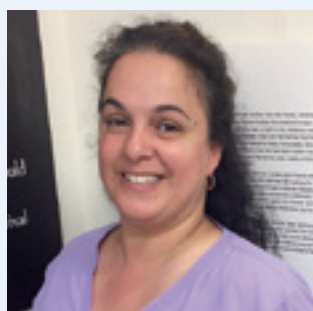
Esther Nga'ng'a

Coordinator, Home &
Community Support



Kiki Magdalena-Foster

Administration
Support Officer



Na'ama Iadarola

Home & Community
Support Worker



Tatyana Kondratenko

Home & Community
Support Worker



Kelly Darby

Home & Community
Support Worker

VOLUNTEERING & WHY WE DO IT

Here at JCS we like to match the volunteer according to their interests & their skill set.

The phone volunteers for 'Chatter that Matters' enjoy the interaction with predominantly house-bound clients who equally look forward to receiving calls on a weekly or fortnightly basis.

A community visitor volunteer may be involved in light gardening & generally a listening ear to the client they visit fortnightly. Invariably the coffee break is the most important event when sometimes stories of their past are shared.

The feel good factor - we all like

to feel good about our daily life & the activities we participate in, especially once we embark on retirement when our sense of worth & purpose can change.

Giving our time to help others is our privilege!

by Sue Lefmann

Thank you!

to all volunteers involved in 2020-2021 activities

Bill Barnes

Sylvia Barnes

Nyra Bensimon

Bernice Cohen

Ilana Culshaw

John Eccleshall

Evon Hanzalik

Aviv Horenstein Shallev

Sue Lefmann

Kandiah Paramsothy

Jillian Peisach

Carol Schueler

Myra Waddell

Join the team!

Call **08 8363 5400** or email **contact@jcssa.asn.au**
and start making the world better.

SUPPORTING AND FUNDING BODIES

*Thank you to our financial supporters
and funding bodies*

The Commonwealth Department of Health

The Commonwealth Department of Social Services

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

Government of South Australia - Department of Human Services

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 Made A Donation

All Supporters at JCS Events and Functions

TREASURER'S REPORT

The global COVID-19 pandemic continued to impact on our services and financial results in FY21. In particular our CHSP social events were curtailed for much of the year, as was our ability to bring on new clients at the rate we had budgeted. Despite this our financial performance was very positive as a result of several extraordinary factors: a significant bequest from a former client, and government support via the Job Keeper subsidy and COVID stimulus funding. Without these three items we would have reported a deficit for the year, however in combination these allowed us to return a surplus of \$217,235, up on the surplus of \$64,824 from FY20.

In FY21 JCS total operating income was \$1.06m compared to \$705,138 in FY20, the additional income coming from \$117,000 of Job Keeper Subsidy, a \$114,000 bequest from a former client, and also from additional Home Care Package clients where we continued to see strong growth. We also had \$36,856 of other income from COVID-19 stimulus finding. We were pleased to receive donations from the Nat Solomon Trust again this year, which allow us to fund community activities outside our government funded aged care services.

Expenditure was up significantly in FY21 at \$881,153, compared to \$662,667 in FY20, reflecting the



additional staff costs and agency and other client costs associated with the additional Home Care Packages. Increased administration expenses reflected the services of a consultant we engaged to assist us in developing our new clinical governance framework. 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.

The current year surplus has further improved our net asset position from to \$256,976 on 30 June 2020 to \$474,211 on 30 June 2021. The additional COVID-related government funding allowed us to defer any increases to client fees for the fifth year in a row, however as funding returns to "normal" levels we will need to review this. It is important that we operate the organisation in a financially sustainable manner, as we will need significantly increased working capital to support changes to government funding arrangements. We are fortunate our healthy balance

sheet is allowing us to accommodate these funding changes without undue financial stress.

On 1 February 2021, the government implemented Phase 1 of the Improved Payment Arrangements (IPA) for Home Care, with providers receiving funding in arrears each month instead of in advance. In IPA Phase 2 from 1 September 2021, the amount received is the amount for actual services delivered to care recipients in the previous month, rather than the full amount of their package. We will receive no further cash for the amounts we have received in advance of services until these services have been provided. CHSP funding arrangements have been extended again until June 2023, including special COVID-19 dispensation to roll over unspent funds from FY21 into FY22. Our balance sheet includes a provision of \$126,198 for unspent funding.

As with Home Care Packages, CHSP funding arrangements will transition to payment in arrears in FY23 instead of quarterly in advance payments. Currently there is uncertainty as to what will occur with CHSP funding after FY23. JCS continues to increase its Home Care Package client base in anticipation of a future that may no longer include CHSP in its current form. The transition from payment in advance to payment in arrears has

significant impact on the liquidity requirements and financial risk profile of the organisation. Thanks to our balance sheet position we are well placed to make this transition.

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

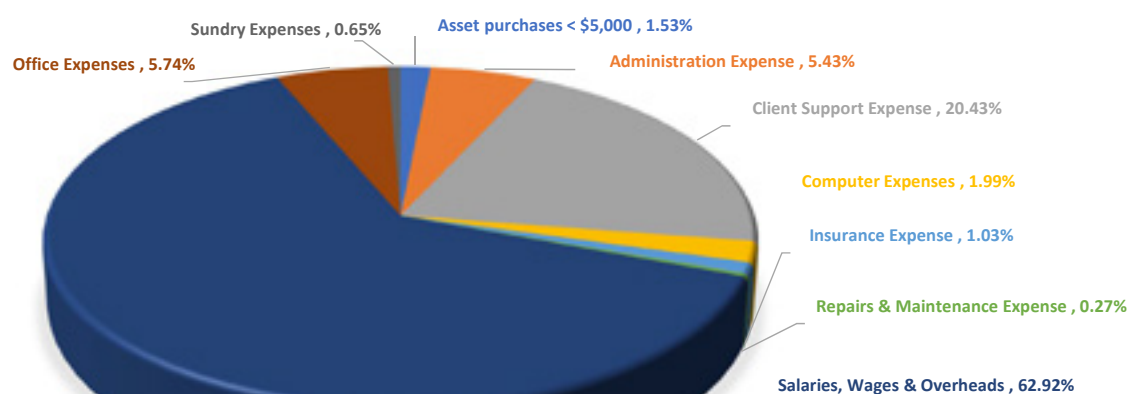
them for their continued excellent support and commitment to JCS.

Jill

Jill Noble
Treasurer

FINANCIAL SUMMARY

	2020-2021	2019-2020
TOTAL INCOME	\$1,061,532	\$705,138
TOTAL EXPENDITURE	\$881,153	\$662,677
OPERATING PROFIT	\$180,379	\$42,461
TOTAL OTHER EXPENSES / (INCOME)	(\$36,856)	(\$22,363)
TOTAL SURPLUS / (DEFICIT)	\$217,235	\$64,824
OPENING ACCUMULATED FUNDS	\$256,976	\$192,152
CLOSING ACCUMULATED FUNDS	\$472,211	\$256,976
	2020-2021	2019-2020
TOTAL CURRENT ASSETS	\$730,662	\$417,416
TOTAL NON-CURRENT ASSETS	\$0	\$0
TOTAL ASSETS	\$730,662	\$417,416
TOTAL CURRENT LIABILITIES	\$240,114	\$160,440
TOTAL NON-CURRENT LIABILITIES	\$16,337	\$0
TOTAL LIABILITIES	\$256,451	\$160,440
NET ASSETS	\$474,211	\$256,976
TOTAL ACCUMULATED FUNDS	\$474,211	\$256,976



EXPENSES BY CATEGORY

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 2021, 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 2021 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 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

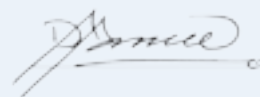
of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 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

FINANCIAL STATEMENTS

REPORT OF THE BOARD

The Board reports that:

(a) During the financial year ended 30 June 2021, 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

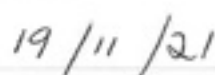
(b) the financial statements and notes satisfy the requirements of the Associations Incorporation Act (SA) 1985 and the Australian Charities and Not-for-profits Commission Act 2012

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: Berry Van Vuuren


Treasurer: Jill Noble


Date 19 / 11 / 21 2021

JEWISH COMMUNITY SERVICES INC

STATEMENT OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	Note	2021	2020
		\$	\$
OPERATING INCOME			
Grants			
Commonwealth		429,702	437,302
State		12,958	8,945
Other Grants		15,680	-
Total Grants		458,340	446,247
Donations & Bequests		143,445	50,798
Client Fees & Charges		342,642	207,723
Other Income		105	370
Jobkeeper Subsidy		117,000	370
TOTAL INCOME		1,061,532	705,138
EXPENDITURE			
Asset purchases < \$5,000		13,520	8,688
Administration Expense		47,874	24,466
Client Support Expense		180,008	126,035
Computer Expenses		17,497	14,619
Insurance Expense		9,054	5,350
Repairs & Maintenance Expense		2,378	1,974
Salaries, Wages & Overheads		554,450	428,119
Office Expenses		50,611	48,768
Sundry Expenses		5,761	4,658
TOTAL OPERATING EXPENDITURE		881,153	662,677
OPERATING SURPLUS/(DEFICIT)		180,379	42,461
OTHER INCOME			
Interest		224	419
COVID Stimulus Funding		36,632	21,944
TOTAL OTHER INCOME		36,856	21,944
SURPLUS/(DEFICIT)		217,235	64,824

The accompanying notes form part of this financial report

JEWISH COMMUNITY SERVICES INC

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

	Note	2021	2020
CURRENT ASSETS		\$	\$
Cash & Cash Equivalents	2	712,012	392,887
Trade Debtors & Other Receivables	3	15,867	15,238
Other		2,783	9,291
TOTAL CURRENT ASSETS		730,662	417,416
NON CURRENT ASSETS			
Property, Plant & Equipment	4	-	-
TOTAL NON CURRENT ASSETS		-	-
TOTAL ASSETS		730,662	417,416
CURRENT LIABILITIES			
Trade Creditors & Other Accruals	5	165,410	97,592
Provisions	6	74,704	62,848
TOTAL CURRENT LIABILITIES		240,114	160,440
TOTAL LIABILITIES		16,337	160,440
NET ASSETS		474,211	256,976
ACCUMULATED FUNDS			
Opening Accumulated Funds		256,976	192,152
Surplus/(Deficit) for the year		217,235	64,824
TOTAL ACCUMULATED FUNDS		474,211	256,976

The accompanying notes form part of this financial report

JEWISH COMMUNITY SERVICES INC

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

	Note	2021	2020
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant Income		523,691	473,692
Client Fees & Charges		343,272	215,830
Donations & Other Income		297,181	73,112
Payments to Suppliers & Employees		(845,243)	(681,493)
NET CASH FLOWS FROM OPERATING ACTIVITIES	7	318,901	81,141
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received		224	419
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		224	419
NET INCREASE / (DECREASE) IN CASH HELD		319,125	81,560
CASH AT THE BEGINNING OF THE YEAR		392,887	311,327
CASH AT THE END OF THE YEAR		712,012	392,887

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 2021

	Note	Accumulated Funds	Total
		\$	\$
Balance as at 1 July 2020		256,976	256,976
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		217,235	217,235
Prior period adjustment	8	-	-
Balance as at 30 June 2021		474,211	474,211

	Note	Accumulated Funds	Total
		\$	\$
Balance as at 1 July 2019		192,152	192,152
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		64,824	64,824
Prior period adjustment	8	-	-
Balance as at 30 June 2020		256,976	256,976

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 2021

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 2021

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 2021

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
	627,772	712,012
3. TRADE DEBTORS & OTHER RECEIVABLES		
Trade Debtors	108,811	16,867
Less: Provision for Doubtful Debts	(1,000)	(1,000)
	116,110	15,867
4. PROPERTY, PLANT & EQUIPMENT		
Plant & Equipment - at cost	-	-
Less Accumulated Depreciation	-	-
Software - at cost	-	-
Less Accumulated Depreciation	-	-
	-	-
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
	80,840	165,410

JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2021

6. PROVISIONS

CURRENT

Annual Leave	46,888	38,249
Long Service Leave	27,816	24,599
	74,704	62,848

7. CASH FLOW INFORMATION

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

	2021	2020
	\$	\$
Operating Result	217,235	64,824
Non-cash flows in operating result:		
Depreciation	-	-
Employee Provision Expense	28,193	18,918
Interest Received	(224)	(419)
Changes in assets and liabilities:		
(Increase)/Decrease in Trade Debtors & Other Receivables	(630)	(8,107)
(Increase)/Decrease in Other Current Assets	6,508	(5,392)
Increase/(Decrease) in Trade Creditors & Other Accruals	67,819	11,317
	318,901	81,141

2019-2022 STRATEGIC PLAN

Multicultural Aged Care & 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.



Community Engagement

Specialising in Jewish culture & unique needs

GOALS:

- JCS will continue to aspire to become a centre 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.



Governance

GOALS:

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



Finance

GOALS:

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



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