



Jewish Community Services Incorporated

2017 ANNUAL REPORT



Consumer Directed Care & Support in the Home and Community

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Strategic Objectives For 2017-2019

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

MISHPACHA:

family and community

DEREK ERETZ:

respect

TZEDAKEH: *justice and benevolence*

CHESED: *kindness*

UNITY: *for the benefit of our clients & future*

COMMUNITY

- Define the role and purpose of JCS
- Determine what types of current and future services can be provided
- Align expectations between JCS and the Jewish community regarding services and volunteering programs
- Deepen engagement by JCS with other Jewish groups
- Become a central point of connection and liaison for the Jewish community
- Build a robust, valued volunteering team in collaboration with other Jewish groups
- Explore opportunities to increase donations and funding that serves Jewish community needs

COMMUNICATION

- Consult and involve the Jewish community in JCS future directions
- Connect with the Jewish community in ways that are accessible to people
- Adapt communication to match people's abilities and needs (e.g. coffee clubs, small groups) to provide service updates
- Value and acknowledge volunteers visibly and continuously
- Provide clear and unified messages from the JCS Board and staff

LEARNING & PROFESSIONAL DEVELOPMENT

- Enhance levels of cultural awareness and competence, in ongoing ways
- Enhance skills for advanced forms of communication skills
- Enhance skills of liaison, advocacy, coordination, and brokerage

FINANCIAL SUSTAINABILITY & GROWTH

- Determine desired funding mix and model for future directions
- Secure funding to broaden scope of Jewish community services
- Consolidate funding commitments from SA based Jewish Trust funds
- Determine what cash reserves are required during shifts to CDC models



Chairperson's Report

This past year has seen a change in JCS's board members and its' strategic focus.

Janice Evan and I were invited onto the board in January 2017. Rob Nachum resigned from the board in August 2017 and I agreed to act as interim chairperson until the 2017 Annual General meeting. Thank you to Rob for his many years of service to the organisation. Thank you also to Janet Henrie and Jill Noble for their continued support as ongoing Board members.

In the early part of the year Anna Gregory was brought in as a consultant for JCS to explore the needs and views of our community members and to inform strategic planning for how JCS can best support the wellbeing of current and future community members.

We, as board members, have heard what the community said and have developed a clear strategic framework based on our Vision, Mission and Values. We have accomplished *Defining the Role and Purpose of JCS*, which is outlined as a pivotal goal in the JCS Strategic Objectives 2017-2019.

This strategic framework, located on page 1 of the annual report, is centred on **Community, Communication, Learning and Professional Development**, and **Financial Sustainability and Growth**.

We want to work closely with all the community groups and ensure that JCS communicates with all groups.

We would like to ensure that staff and volunteers have access to training and resources to allow them to deliver the best possible care and support to community members.

Currently, JCS's financial sustainability comes from funding for the over 65's from the State and Commonwealth governments, with some financial support from the Nat Solomon fund. This has constrained what support JCS is able to offer the wider Jewish Community.

In the coming year, we want to broaden our focus. As well as continuing to support our clients over 65, we want to become more responsive to the needs of all in the Jewish community who need support.

We are aiming to develop a responsive, robust volunteer program. We welcome your support and expertise and encourage you to become involved. We would like to take this opportunity to thank all those who do volunteer for JCS. Your contribution is invaluable. Please continue to support us. We are really going to need your involvement in the coming year.

All we have is ourselves and our community to create this change in the services JCS is able to offer.

Whilst the board has been working on broadening our strategic focus, Darren and his team have continued to support our clients aged over 65 with commitment and integrity. Thank you to you all. You are a great team. JCS has been approved to become an Aged Care Provider with the ability to offer Home Care Packages.

This is a terrific achievement as it means we will be able to provide a broader range of services to clients as their individual needs change, where currently we have had to pass them off to other providers to access higher levels of care.

I have seen firsthand the kind of support that is being offered to our clients and I am impressed with what I have seen. The support offered has been professional and caring and extremely helpful.

I wonder how many of you are aware of the number of activities and outings available for current clients. In the month of October there were seven social opportunities. That is a significant number. Not too many other social clubs offer that in one month

We would also ask that you all continue to make suggestions as to how we can meet the community's expectations. Please also continue to let us know if the support you currently receive can be improved. All constructive feedback is welcome. Tell us what kind of outings or entertainment or contact you would like.

We have provided feedback forms for you to complete.

We are here to ensure that JCS provides the best services we can to meet our clients' and community's needs.



Berry

BERRY VAN VUUREN
Interim Chairperson



General Manager's Report

It is with pleasure I present to you the 2017 General Manager's Report, and highlight some of the successes and challenges presented to us as part of the ongoing reform to the aged care sector.

Whilst a number of challenges continue to face JCS, particularly as a small not-for-profit organisation, we concede that JCS is not immune to the sector wide changes, and that we are now contending directly with larger local not-for-profits and national private corporate & health care organisations.

As we have successfully demonstrated during the past 12 months through the challenges presented to us that change should be embraced, and positive outcomes can be accomplished. In March, JCS gained approval from the Department of Health to become a provider of aged care, enabling JCS to enter a less regulated, competitive and market based aged care system that commenced on the 27 February this year as part of the Commonwealth Increasing Consumer Choice Act.

Specifically for our consumers within the Jewish community, the changes provide the opportunity for individuals to choose JCS as their preferred provider if ever they need to transition to a Home Care Package as their support needs change. The changes will also offer those consumers within the Jewish community who have previously received support from JCS under the Commonwealth Home Support Program (CHSP) to return to us if they are receiving their Home Care Package with another provider.

Providing quality services and programs to the community that are reflective of Jewish values, is an area prioritised in our Strategic Objectives 2017-2019. A fun, interactive workshop facilitated by Rabbi Kaminsky, Beit Shalom Synagogue, was conducted for staff and volunteers in the latter part of 2016. As part of our ongoing commitment to learning



and professional development, I look forward to working with key community members to further develop

and facilitate ongoing training and resources that support our staff and volunteers to augment the cultural and spiritual aspects in JCS consumer's lives.

As a small provider of aged care services and with our simplistic model and close-knit team, we can easily innovate, redesign and quickly adapt to change and make decisions ensuring that the consumer is at the centre of everything that we do.

Our agreement with the Department of Health to fund our CHSP services will expire 30 June 2018, and as announced by the Commonwealth Government in May this year funding arrangements for the CHSP will be extended for up to two years to 30 June 2020. Details of the new conditions are currently being developed and the Department plans to communicate likely changes later in 2017 with new funding agreements being offered early 2018.

Leading an organisation through transformation can be difficult; however, it is less so when surrounded by a supportive team of positive, professional and committed staff and volunteers. I am extremely fortunate to be part of a diverse team of individuals that enjoy coming to work each day, creating and maintaining an environment that is built on trust, respect and openness.

Emmon Wang and Na'ama Iadarola should be commended for expanding our CHSP services and programs, and continuing to explore new ideas to meet the needs of our community. Their report further details how we have been providing home, community and social inclusion services to our consumers.

My gratitude to Yani Hartanto for continuing to consolidate and improve our financial systems, including developing suitable tools for the JCS team to better understand and monitor individual program data, expenditure and outputs. Thank you also to Tatyana Kondratenko who has been a valued home and community support worker with JCS for a number of years.

I concur with Berry van Vuuren that our volunteers are invaluable, and I say thank you to each one of them for their unwavering support and generosity to JCS over the past twelve months. I look forward to contributing and working under the direction of the board to improve and maintain a sustainable volunteer program that engages members of the Jewish community to provide value added services to our consumers.

I would like to acknowledge the previous Chairman, Robert Nachum for his contribution and service given to JCS over the past seven years. I thank Rob for his support to me and the counsel provided over the past three years, and I wish him well with his future endeavours.

My sincere appreciation to Berry van Vuuren, Jill Noble, Janet Henrie and Janice Evan for their expertise and individual contributions to the Board and conveying their own insight, passion, and determination to revive and maintain a clear vision for JCS.

Both strategically and operationally, we have a bit of work to do, trust to build and relationships to strengthen. I am committed to supporting our team to ensure that JCS can deliver on our two-year strategic objectives, and develop the required skills and capabilities to better meet the needs and expectations of the Jewish community, while delivering on our obligations to our government funding bodies.



DARREN MEECHAN
General Manager

Home Care & Social Inclusion Report

During 2016-2017, the ever-changing landscape of home care has posted both challenges and opportunities for our Home Care & Social Inclusion programs. We continued the direction set from the beginning of the reform: better serving our consumers whilst adapting ourselves in a new environment.

KEY HIGHLIGHTS

Increased engagement by the consumer in their care

With the overarching Active Ageing principles, the JCS Home & Community support and the Social Inclusion Program we delivered **7867** hours of support to our consumers and their carers. There was greater involvement by the consumer in their in-home support and their access to community life.

7867
HOURS

of support
delivered to our
consumers and
carers

Responding to community need

Following engagement with community members and our survey conducted in March 2017, which received **28** responses - **11** community members indicated an interest in kosher meals, if the service was made available. Subsequent to the outcome of the survey, JCS facilitated the trial of the "Frozen Kosher Meals Project" with **4** community members participating and receiving subsidised frozen meals. Participants were provided with a range of meals to choose from and **40 meals** were sourced from a Melbourne based kosher food supplier and delivered to consumers. Following the project, each consumer was sent an evaluation to provide feedback on food choice, quality, packaging and the overall communication and coordination throughout the project. Although the feedback was mixed, there was a consensus that the quality and choice of the food sourced fell short of the standards expected and further consultation and evaluation would need to occur to ensure viability in the future.

Home Care Packages

It has been a long call from our consumers and the community for JCS to respond to consumers who have increased & complex care needs.

Prior to March 2017, our Jewish community members, who had received CHSP support from JCS, would be required to 'transition' to another provider for their services to be delivered as part of their Home Care Package. In the scenario where a consumer's

needs go beyond the basic level of service i.e. fortnightly Domestic Assistance and there is a greater need for higher levels of support i.e. daily showers, JCS will be now able to provide the support to the consumer to ensure continuity of care and quality of life.



Community Visitors Scheme (CVS)

JCS is currently working in partnership with other organisations to provide community in home visits to those older clients over 65 in

receipt of a Home Care Package. JCS promotes the program through regular CVS network meetings, Western Linkages, Eastern Collaborative Project network meetings. During the past 12 months we have received 7 external referrals and provided a total of **211**

of social companionship by our community visitors, compared to 142 hours the previous year. Going forward to the new financial year, JCS will continue receiving referrals from our partner organisations and continue promoting the program among all our networks.

JCS is committed to providing quality aged care services to our many consumers.

These services provide for the wellness of consumers, promote active ageing, encourage independence, as well as help reduce social isolation.

**211
HOURS**

**of social
companionship
provided**



During 2016/2017, JCS facilitated the following social inclusion and engagement programs

Bagels

The Bagels Luncheon Club, a long-time and ever-popular JCS staple, has continued to go strong in 2016-17. Meeting on the third Tuesday of each month, the Bagels Luncheon Club convenes at various hotels and restaurants around Adelaide, especially keeping an eye out for some of the most newly and recently renovated. Bagels is always a great opportunity to socialise and catch-up with friends, plus trying new and exciting luncheons at various hotels; sometimes even revisiting an old favourite!

Bus Trips

Always a popular highlight; JCS bus trips take place every second month, and are a source of great delight and entertainment. Past trips have included going for lunch in Gawler City, a lovely lunch and walk at St. Kilda Beach,

enjoying lunch in Strathalbyn, as well as a delightful outing through Crafrers, Stirling (which included lunch, of course!) and Hahndorf. The variety of destinations, as well as the community feel of each outing, is always enjoyed by all participants.

Chaverim Exercise Group

Beginning life as a simple socialisation and friendship opportunity, Chaverim has evolved and expanded into an exercise club. Meeting weekly on Thursdays, consumers now have the opportunity to enjoy light chair based activities and exercises. People continue to love the easy-going nature of the group, as well as the additional health benefits.

Coffee Club

Meeting twice a month, the JCS Coffee Club is just as popular now as when it first started. Visiting a range of cafés and coffee shops all over Adelaide, it has allowed consumers to taste and experience coffee (and 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.

Cooking with Na'ama

Going from strength to strength, *Cooking with Na'ama* is always a monthly crowd favourite. With the guidance and direction of Na'ama, consumers became budding "MasterChefs", and loved every minute. People actively contributed and participated in the direction of the program, with many suggesting or even contributing recipes. Highly encouraging, is the overall multicultural dimension the program has, with many of the recipes exploring the tasty and time-honored cuisines of Italy, China, Russia and Israel, to name just a few of the many countries explored.



“

On the whole, JCS's social inclusion and engagement programs, constantly strive to improve and develop. The programs offer fantastic options and opportunities to consumers, helping build a sense of wellness, re-ablement and community. As a whole, it is felt that these programs enrich the overall JCS experience, providing consumers with some of the best quality services available.

”

Emmon

EMMON WANG

Coordinator, Home & Community Support

Na'ama

NA'AMA IADAROLA

Social Inclusion & Engagement Facilitator



OUR BOARD

JCS is governed by a Board of Management who determine the organisation's strategic direction. Our Board members come from within the SA Jewish and the broader community and provide their valuable time and expertise in a range of areas to ensure exceptional corporate governance.

The following members were elected at the 2016 AGM to serve on the JCS Board of Management for the 2016/2017 period.



ROBERT NACHUM

Chairman

Resigned 27 August 2017



JILL NOBLE

Treasurer



JANET HENRIE

General Board Member

The following members were co-opted on 1 February 2017 to serve on the JCS Board of Management.



BERRY VAN VUUREN
General Board Member
Interim Chairperson from
28 August 2017



JANICE EVAN
Secretary

Board Members are well positioned to provide professional advice and guidance in order to:

- ✧ Develop and enhance JCS strategies and plans
- ✧ Improve operational effectiveness
- ✧ Ensure prudent regulatory compliance, financial and risk management
- ✧ Improve client, community and stakeholder engagement and communication flow
- ✧ Ensure JCS can actually deliver on its core purpose and objective



OUR STAFF



DARREN MEECHAN
General Manager



EMMON WANG
Coordinator, Home
& Community Support



YANI HARTANTO
Finance & Business
Support Officer



NA'AMA IADAROLA
Social Inclusion
Program Facilitator



TATYANA KONDRATENKO
Home & Community
Support Worker

OUR VOLUNTEERS

A Heartfelt Thanks



To all our volunteers during 2016/2017



OUR SUPPORTERS

Todah הבר הדות



Thank You



Treasurer's Report

The total income for Jewish Community Services in 2016-2017 was \$477,924 compared to \$503,516 in 2015-2016, representing a 5.1% decrease.

This decrease was mainly due to 1) two non-recurrent state government grants that occurred in 2015-2016 which funded new IT equipment and a new kitchen, 2) a reduction in donations from the Nat Solomons fund compared to 2015-2016, as well as 3) a small carry forward of unspent grants to 2017-2018. The total operating expenses in 2016-2017 were \$467,615 compared to \$460,615 in 2015-2016, representing a 1.5% increase.

Given indexation of wage-related costs, as well as additional costs from engagement of a consultant to assist with strategic planning activities, this was a very modest increase in expenditure. As a human service organisation, the main expenses are wages and related costs and the operational expenses of the Jewish Community Services Program, including the outsourcing of additional client support services where needed above those able to be provided by our own staff. Jewish Community Services 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.

Jewish Community Services had an operating surplus of \$10,932 in the 2016-2017 financial year. While this was lower than the \$43,545 surplus achieved in 2015-2016, it was still a good result given the lower donation income, additional spending on the consultant, and no increase in client fees during 2016-2017.

The current year surplus has further improved our net asset position from \$82,424 at 30 June 2016 to \$93,366 at 30 June 2017. This level of accumulated funds stands JCS in good stead for the continued uncertainty and volatility regarding the future of government funding arrangements and will allow JCS some flexibility to support our strategic intent to broaden our range of services to the Jewish community, especially if the level of donation income is also able to be increased. We have also commenced financial modelling of costs so that we are sustainably positioned to extend our services to our aged care community with the introduction of home care packages in financial year 2017-2018.

A stylized, cursive signature of the word 'Jill' in white ink.

JILL NOBLE
Treasurer

	2015-2016	2016-2017
Total Income	\$503,516	\$477,924
Total Expenditure	\$460,615	\$467,615
Operating Profit	\$42,901	\$10,309
Total Other Expenses / (Income)	(\$644)	(\$623)
Total Surplus / (Deficit)	\$43,545	\$10,932
Prior Year Adjustments	\$35,249	\$0
Opening Accumulated Funds	\$3,640	\$82,434
Closing Accumulated Funds	\$82,434	\$93,366
	2015-2016	2016-2017
Total Current Assets	\$137,561	\$163,088
Total Non-Current Assets	\$241	\$0
TOTAL ASSETS	\$137,802	\$163,088
Total Current Liabilities	\$55,368	\$69,722
Net Assets	\$82,434	\$93,366
Total Accumulated Funds	\$82,434	\$93,366

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 2017, 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 2017 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.

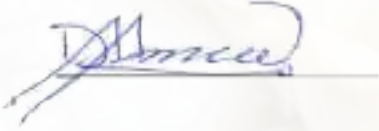
Auditor's Responsibilities for the Audit of the Financial Report

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: September 2017

FINANCIAL STATEMENTS 2016/2017

REPORT OF THE BOARD

The Board reports that:

- a) During the financial year ended 30 June 2017, 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) In accordance with the requirements of the Associations Incorporation Act 1985 (SA) the Board of Jewish Community Services Inc state that except for those members of the Board who provided consulting service during the current financial which were remunerated as detailed below:

Board Member	Remuneration (excl GST)
Ms Janet Henrie	\$350

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

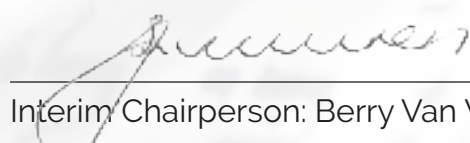
The Officers of the Association have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial report. The financial report is therefore a special purpose financial report that has been prepared in order to meet the requirements of the Board, the Associations Incorporations Act (SA) 1985, government and other funding agencies.

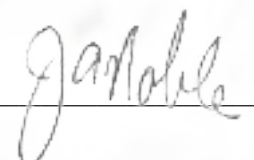
The Officers of the Association declare that in the opinion of the Officers' of the Association:

- c) 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
- d) 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: -


Interim Chairperson: Berry Van Vuuren


Treasurer: Jill Noble

4th October, 2017
Date

JEWISH COMMUNITY SERVICES INC

STATEMENT OF COMPREHENSIVE INCOME

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017

OPERATING INCOME	Note	2017 \$	2016 \$
Grants			
Commonwealth		396,737	382,977
State		14,193	44,945
Other Grants		-	636
Total Grants		410,930	428,558
Donations		10,795	30,151
Client Fees & Charges		56,069	44,643
Other Income		130	164
TOTAL INCOME		477,924	503,516
EXPENDITURE			
Asset purchases < \$5,000		-	199
Administration Expense		34,723	22,162
Client Support Expense		52,611	39,962
Computer Expenses		8,586	25,845
Depreciation expense		241	2,714
Insurance Expense		5,143	4,150
Repairs & Maintenance Expense		1,097	12,315
Salaries, Wages & Overheads		316,777	302,223
Office Expenses		46,225	45,251
Sundry Expenses		2,212	5,794
TOTAL OPERATING EXPENDITURE		467,615	460,615
OPERATING SURPLUS/(DEFICIT)		10,309	42,901
OTHER INCOME			
Interest		623	-
TOTAL OTHER INCOME		623	-
SURPLUS/(DEFICIT)		10,932	42,901

JEWISH COMMUNITY SERVICES INC

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2017

CURRENT ASSETS	Note	2017 \$	2016 \$
CURRENT ASSETS			
Cash & Cash Equivalents	2	154,712	124,796
Trade Debtors & Other Receivables	3	5,755	9,286
Other		2,621	3,479
TOTAL CURRENT ASSETS		163,088	137,561
NON CURRENT ASSETS			
Property, Plant & Equipment	4	-	241
TOTAL NON CURRENT ASSETS		-	241
TOTAL ASSETS		163,088	137,802
CURRENT LIABILITIES			
Trade Creditors & Other Accruals	5	40,380	40,044
Provisions	6	29,342	15,324
TOTAL CURRENT LIABILITIES		69,722	55,368
TOTAL LIABILITIES		69,722	55,368
NET ASSETS		93,366	82,434
ACCUMULATED FUNDS			
Opening Accumulated Funds		82,434	3,640
Prior Period Adjustment	8	-	35,249
Surplus/(Deficit) for the year		10,932	43,545
TOTAL ACCUMULATED FUNDS		93,366	82,434

JEWISH COMMUNITY SERVICES INC

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Grant Income		410,930	428,558
Client Fees & Charges		56,069	44,643
Donations & Other Income		10,925	30,314
Payments to Suppliers & Employees		(448,630)	(432,339)
NET CASH FLOWS FROM OPERATING ACTIVITIES	7	29,294	71,176
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest Received		623	644
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		623	644
NET INCREASE / (DECREASE) IN CASH HELD		29,916	71,821
CASH AT THE BEGINNING OF THE YEAR		124,796	52,975
CASH AT THE END OF THE YEAR		154,712	124,796

JEWISH COMMUNITY SERVICES INC

STATEMENT OF CHANGES IN EQUITY

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017

BALANCE AS AT 1 JULY 2016	Note	Accumulated Funds \$	Total \$
Balance as at 1 July 2016		82,434	82,434
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		10,932	10,932
Prior period adjustment	8	-	-
Balance as at 30 June 2017		93,366	93,366

BALANCE AS AT 1 JULY 2015	Note	Accumulated Funds \$	Total \$
Balance as at 1 July 2015		3,640	3,640
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		43,545	43,545
Prior period adjustment	8	35,249	35,249
Balance as at 30 June 2016		82,434	82,434

JEWISH COMMUNITY SERVICES INC

NOTES TO THE FINANCIAL REPORT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2017

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Associations Incorporation Act 1985 (SA)*, the *Australian Charities and Not-for-profits Commission Act 2012* and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

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	<i>Presentation of Financial Statements</i>
AASB 107	<i>Statement of Cash Flows</i>
AASB 108	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
AASB 1031	<i>Materiality</i>
AASB 1048	<i>Interpretation of Standards</i>
AASB 1054	<i>Australian Additional Disclosures</i>

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, standard funding agreements, the Board and the members of the Association.

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.

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.

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 on-costs.

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.

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	2017 \$	2016 \$
Cash on hand	127	229
Cash at Bank - Cheque Account	73,878	54,304
Cash at Bank - Cash Management Account	80,707	70,362
	154,712	124,796
3. TRADE DEBTORS & OTHER RECEIVABLES	2017 \$	2016 \$
Trade Debtors	6,755	10,286
Less: Provision for Doubtful Debts	(1,000)	(1,000)
	5,755	9,286

4. PROPERTY, PLANT & EQUIPMENT	2017 \$	2016 \$
Plant & Equipment - at cost	2,146	2,146
Less Accumulated Depreciation	(2,146)	(1,905)
Software - at cost	6,000	6,000
Less Accumulated Depreciation	(6,000)	(6,000)
	-	241
5. TRADE CREDITORS & OTHER PAYABLES	2017 \$	2016 \$
Trade Creditors	7,460	8,274
Accruals	17,884	12,469
Net GST Liability	4,460	(348)
Payroll Liabilities	6,187	15,791
Provision for Grants In Advance / Repayable	4,389	3,857
	40,380	40,044
6. PROVISIONS CURRENT		
Annual Leave	22,219	15,324
Long Service Leave	7,123	-
	29,342	15,324
7. CASH FLOW INFORMATION	2017 \$	2016 \$
(a) Reconciliation of net cash provided by operating activities to operating result:		
Operating Result	10,932	43,545
Non-cash flows in operating result:		
Depreciation	241	2,714
Employee Provision Expense	14,018	6,920
Net Profit/(Loss) on Sale of Assets	-	-
Interest Received	(623)	(644)
Changes in assets and liabilities:		
(Increase)/Decrease in Trade Debtors & Other Receivables	3,532	(4,611)
(Increase)/Decrease in Other Current Assets	858	(194)
Increase/(Decrease) in Trade Creditors & Other Accruals	336	(11,802)
Prior period adjustment	-	35,249
	29,294	71,176
8. PRIOR PERIOD ADJUSTMENT		

The Provision for Grants Repayable as at 30 June 2015 represents funding received for the South East Country region under the former Commonwealth HACC program. This region was an area not serviced by the organisation. Following a review of HACC Acquittals for the period 1 July 2012 to 30 June 2015, the Department of Health has determined that Jewish Community Services Inc has expended all its grant funding on services to clients that are consistent with the program's policy intent and there is no requirement for grant funds to be repaid. As a result the 30 June 2015 provision has been reversed in the financial year ended 30 June 2016 as a prior period adjustment. The balance of the provision as at 30 June 2016 relates to HACC Funding received for the South East Country region for the period 1 July to 31 October 2015. These funds were returned to the department as part of the HACC acquittal process during the 2016/2017 financial year.



COMMUNITY VISITORS SCHEME

FRIENDS FOR OLDER PEOPLE

AN AUSTRALIAN GOVERNMENT INITIATIVE



The Community Visitors Scheme (CVS) is a free service that connects older individuals with a volunteer community visitor to provide regular visits and companionship.

Contact us to learn more about the CVS.



8363 5400



contact@jcssa.asn.au



In Home Support Services
Home Care Packages
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Social Inclusion

Consumer Directed Care & Support in the Home and Community



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