

# *2020*

## ANNUAL REPORT



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



## CHAIRPERSON'S REPORT

Although this past year has been dominated by the Covid-19 pandemic there were actually 7 months of the financial year when Covid-19 did not control our lives.

In that time it was business as usual focussing on our Strategic and Business 2019-2022 plan. We continued to work within our strategic framework and support the team to deliver and develop services.

- We held an AGM in November 2019 and welcomed two new board members.
- We hosted a Rosh Hashanah lunch in September 2019.
- We reviewed the board manual which guides the board members on their responsibilities.
- Policies were reviewed and updated.
- We continue training in Clinical Governance to ensure we comply with the aged care standards.
- Anat implemented the Wellness Program and initiated the Migrant Support Programme.
- Our premises were open for other community groups to host functions.
- Anat continued to apply for grants some of which we received. Grants boost our financial flexibility.
- New clients were welcomed into our care.



- Bi monthly volunteer meetings were held and volunteer work continued
- Astute financial management continued.
- All program funding and grants activity reporting was kept up to date.
- The arrival of Covid-19 in Australia created a need for a lot of change in how services, meetings, reports and communication would be delivered. Guidance was given by the Department of Health.
- The team had to learn and develop many new processes, reporting systems and means of communication to clients, community members and the board.

### This included:

- New infection control procedures and training.
- Sourcing and supplying PPE (personal and protective equipment).
- Working from home within Work Health and Safety regulations.
- Online meetings for board members.

- Developing a Covid-19 safe plan and risk register.
- Ensuring clients had access to food and all necessities.
- Assisting people with contactless shopping.
- Increased telephone calls by volunteers.

I am sure I have forgotten a lot of things that had to change to ensure the safety of our clients and team members as now they are just the norm.

All of this happened whilst the Royal Commission remained focused on the aged care sector and everyone in the country became aware of the risk to people over the age of 65, particularly those in residential care and those receiving care in their homes.

I would like to congratulate Anat and her team of staff and volunteers on the way they responded to the changes required to deliver services once the pandemic risk became evident.

They became our frontline workers, continuing to deliver excellent care to our clients despite the risk to themselves and the personal challenges they and their family members may have faced.

Unfortunately, the 25 year celebration of JCS and the Rosh Hashanah lunch planned for this

year had to be cancelled due to Covid-19 restrictions. Clients received gift parcels at Rosh Hashanah and at Pesach as well as extra meals during the year.

Increased phone support was implemented to try and reduce clients' isolation. Anat will expand on the care delivered.

It was very heartening to receive an acknowledgement of the good work done by the JCS team from the President of JCC (Jewish Community Council) and a special mention from ECAJ (Executive Council of Australian Jewry) at the end of March 2020.

## FINANCIAL REPORT

Jill Noble and Yani Hartanto have ensured that financially we are

on track. We are grateful to the Nat Solomon fund for their donation. This allows us more flexibility in our services.

## ACKNOWLEDGEMENTS

I especially want to thank Anat for her dedication to JCS. She works tirelessly, communicates openly and honestly, leads a great team, reports timeously to the board members, keeps us all on track and always keeps the clients and the Jewish community in the forefront of her planning. Anat, you make a significant difference to our community.

Thank you to all the staff members. Caring for people takes a special kind of person. Your kindness and expertise is highly valued.

We could not deliver the services we do without the support of our volunteers.

Thank you for giving up your time and adapting to change when needed. You are an integral part of the organisation.

Thank you especially to those who made contact with the JCS team to offer assistance when Covid-19 struck.

Thank you to the members of the board. Your input, support, wisdom and commitment to JCS and its clients and carers is to be commended.

Unfortunately, this year we say farewell to our board member, Tomer Shemesh. I wish you well in your future endeavours and thank you for all you have done during your time on the board.

To all our clients and carers, thank you for trusting us to support you.

If anyone is aware of someone who requires care or support but has not approached JCS please let them know that we would love to hear from them.

Thank you.

*Berry*

**Berry van Vuuren**  
Chairperson



## BOARD OF MANAGEMENT FOR 2019-2020

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



**Berry Van Vuuren**  
Chairperson



**Jill Noble**  
Treasurer



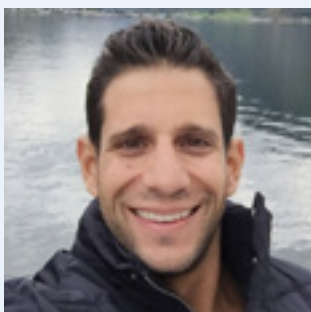
**Greg Adams**  
Secretary



**Rabbi Shoshana Kaminsky**  
General Board Member

### **Our Board members provide professional advice and guidance in order to:**

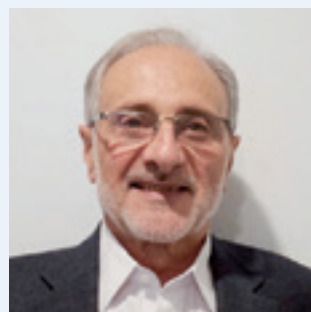
- Develop and enhance JCS strategic plan
  - Improve operational effectiveness
- Ensure prudent regulatory compliance, financial and risk management
- Improve client, community and stakeholder engagement and communication flow
  - Ensure JCS can deliver on its core purpose and objectives



**Elad Aharon**  
General Board Member



**Tomer Shemesh**  
General Board Member



**David Worth**  
General Board Member



**Michael Hanzalik**  
General Board Member

# 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.



## GENERAL MANAGER'S REPORT

### Welcome to our 2019-2020 annual report,

During this year, aged care and home support services have continued to be our core activities. Focusing on our continuous improvement plan has enabled us to make significant progress in further improving our quality of care and governance procedures.

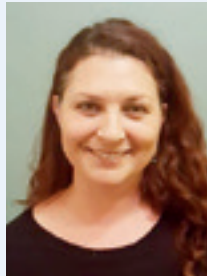
Our Board have been busy enhancing our clinical governance, policies, and procedures around quality of care and services in accordance with the Aged Care Quality and Safety Commission recommendations.

This work will be ongoing through 2020-2021. I wish to thank all JCS Board members for their continuous efforts and dedication to the development and improvement of JCS.

Between July 2019 and June 2020, we welcomed more clients into our care through several funding streams such as the Commonwealth Home Support Program, Home Care Packages and private services.

JCS have also partnered with Carers SA to deliver services and support to unpaid carers through the new Carer Gateway Support Services.

Our involvement in the multicultural community of SA, the aged



care sector and State & Government programs enabled JCS to deliver more to the community while increasing awareness of our community's needs. This will also bring future opportunities.

As part of JCS 2019-2022 strategic plan, we have developed several programs and initiatives to enable us to focus on community engagement and being accessible to a broader part of our community.

This year we developed the Wellness Series which aims to bring workshops and classes related to Wellbeing and positive mental mindset as part of our social support program.

We also formed a team of volunteers to assist new migrants, providing advice and welcoming new Jewish families and individuals to South Australia to fulfil the goal of supporting our communities' growth and inclusion. We are planning to grow this team's activities once COVID-19 restrictions are fully lifted.

We continued our open morning-

tea catchups to the whole community and maintained our involvement in wider community events.

JCS continued to host Tarbut's events at our premises and assist several all-inclusive community gatherings and parties around Jewish holidays.

We have been able to do this thanks to the generous donation from the Nat Solomon's Trust, individual donations and by securing several grants to assist our service expansion.

In the finance area, we have made progress with future planning to have JCS financially stable and sustainable through the forever changing and developing aged care sector reform. You will find more information on that in the treasurer's report.

I would like to take this opportunity to say thank you to Jill Noble for her endless support and expertise, working with Jill on the Board, governing our finance and contributing to all other aspects of the organisation is an honor and a privilege to me.

In March 2020, the world changed when the Coronavirus was declared a worldwide Pandemic and cases started showing in South Australia. As an organisation, we needed to quickly act and adapt. JCS Board and staff immediately





actioned an emergency plan to better support our clients and community while preventing the spread of the virus.

**Our actions included but were not limited to:**

- Changes of working arrangements and remote operations.
- Training of all staff in relation to the virus, infection control procedures and aged care home support protocols.
- Purchasing PPE and high demand products to protect our clients and staff.
- Issuing procedures to prevent the spread and prevent neglect of isolated clients.
- Managing risk register specific to covid-19 risks.
- Facilitating Government funding flexibility and offering additional emergency support to allow social distancing.
- Communicating State and Government restrictions and announcement to all clients and staff to maintain up to date.
- Shifting funding from group activities to additional support for isolated clients.

- Provide support to isolated non-clients community members.
- Expand our social support over the phone program.

2020 has been and remains very challenging. We have been tested as a society, as a country, and as a community. Our capability as a small not-for-profit organisation was tested and I feel very proud and honored to say that as a community, we have demonstrated great strength and humanity.

The realisation that COVID-19 is a threat to our community and especially our elderly members, brought amazing response from our people. During March, April, and May when anxiety levels were rising, not knowing where it was heading and when it would end, JCS had an abundance of offers for help.

Community members called us offering to volunteer their time to support our elderly, others identified community members that might be needing additional help or social contact. This validated our strength as a community and

the benefit of our connection to each other. The Board provided support during this time and by working together we managed to not only have no interruptions to our services but to be able to reach out to more people that needed us.

I want to thank all Board members for their resilience and support during these challenging times, especially to Berry Van Vuuren for her excellent governing skills and guidance. We are thankful to the Commonwealth Department of Health for their flexibility in funding, that enabled us to provide the support that was needed, where it was needed. We have been very lucky in SA and we should be proud of our state and our efforts as a community.

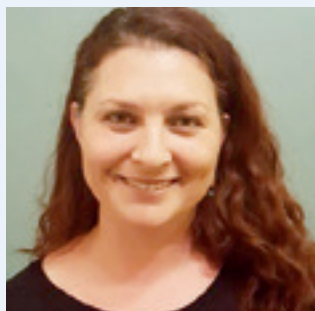
Finally, I would like to commend our staff for demonstrating great strength, responsibility, and flexibility during this time. Emmon, Yani, Na'ama, Tatyana and Kelly have all gone above and beyond to protect our clients and community and to make sure this does not cause any interruptions to our services and our quality of care. This is all evidence of a strong and stable organisation lead by skilled personnel.

Covid-19 will be with us in 2020-2021 and so I will end by wishing us health and the ability to continue to support each other.

*Anat*

**Anat Markus-Arnold**  
General Manager

## OUR STAFF



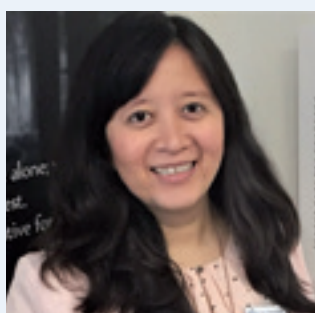
Anat Markus-Arnold

General Manager



Emmon Wang

Coordinator, Home & Community Support



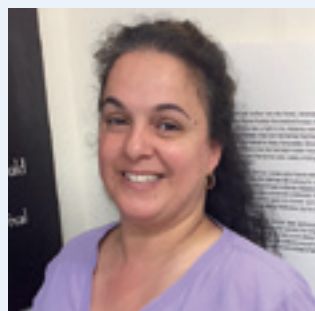
Yani Hartanto

Finance & Business Support Officer



Janelle Mincham

Administration Support Officer



Na'ama Iadarola

Home & Community Support Worker



Tatyana Kondratenko

Home & Community Support Worker



Kelly Darby

Home & Community Support Worker



Sharon Dekel

Home & Community Support Worker

## OUR VOLUNTEERS

Thank you!

to all volunteers involved in 2019-2020 activities

Aleisha Clark

Aviv Horenstein Shallev

Bernice Cohen

Evon Hanzalik

Ilana Culshaw

Jessica Lau

Jill Peisach

John Eccleshall

Kiki Foster

Myra Waddell

Nyra Bensimon

Paramsothy Kandiah

Sue Lefman

***Thank you to all casual volunteers that offered  
their help during COVID-19***

If you are interested in joining our team, please contact us,  
we would love to hear from you.

# HOME & COMMUNITY SUPPORT REPORT

Across the programs, JCS has delivered over 9100 hours of care for all our clients and carers during the 2019-2020 financial year.

The increasing volume in complex care and case management needs drives our continuous improvement plan and our focus to provide flexible, quality and client - focused care.

## PERSON-CENTERED CARE

**JCS continued to place all our clients at the core of our services.**

We worked closely with the Regional Assessment Team and the Aged Care Assessment Team to offer both short-term and ongoing goal-oriented and outcome-focused services to our clients.

We consult with all our clients and their advocates during the care planning and delivery phases, about their preferences regarding their support worker, time planning and the selection of services.

We support our clients' rights through the Charter of Aged Care Rights.

We offer a signed copy of the Charter, support clients to understand their rights, and en-



sure consumers or their advocates are given an opportunity to sign a copy of the Charter.

This has given us an important opportunity to deepen our engagement with our clients.

We monitor our clients' well-being on an ongoing schedule which includes the review of each client's support services on a 12 monthly basis or at request, ensuring all care plans are up to date and maintain open channels for communication.

JCS also explores multi-channels for regular, formal and informal ways to gather feedback about the quality of our services.

## WORKING UNDER EMERGENCY CIRCUMSTANCES

**In response to the COVID 19 pandemic, JCS has offered highly flexible and responsive care to all our clients.**

We have implemented strict infection control protocols during

our service delivery to ensure all our clients' safety and continuity of care.

JCS identified the social impact from the nationwide lockdown and delivered weekly phone calls to all clients, ensuring they remain connected, heard and their well-being checked upon during this isolated period.

We have also delivered several rounds of meals & necessities to assist our clients with the grocery supply challenges.

Under the flexibility from the Department, we accepted 8 client referrals remotely and ensured desperately needed services were provided.

In addition, we have assisted 10 clients installing personal alarm systems, enhancing their safety at home.

## HOME CARE PACKAGES

**As our Home Care Package program entered the 3rd year of operation, we have established further 6 packages throughout the year, 5 out of which were transitioned from our own Commonwealth Home Support Program, highlighting the importance of building our client relationship.**

With our Home Care Package program steadily growing out of



its infancy, we have placed great importance on improving the quality of our services.

We introduced our new client management system – Visual Data Solutions (VDS), which combines the rostering, client management & finance functionalities, making the manual input obsolete.

We continued our policy updating process by engaging an external consultancy, to assist with streamlining service efficiency, compliance and quality and we have put in place measures

and procedures to safeguard our most vulnerable and higher need clients.

### SUPPORT FOR CARERS

**JCS continued our support to our valued carers, by providing counselling, advocacy, information provision and additional carer relief services.**

We have successfully transitioned to the new national Integrated Carers Support Service (ICSS) by partnering with Carers SA, who is the main service provider for carer related ser-

vices in South Australia.

With the assistance from Carers SA, we have transitioned the previous Counselling, Support, Information & Advocacy services and Carers Gateway system.

JCS will continue the partnership with Carers SA to develop the best way to support our carers, enabling the sustainability of their caring arrangement.

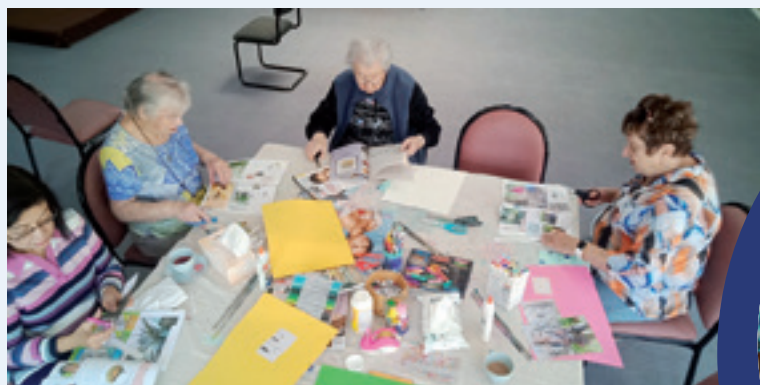
*Emmon*

**Emmon Wang**

Coordinator, Home & Community Support



## SOCIAL INCLUSION





## COMMUNITY ENGAGEMENT





## 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

**FY20 was an extraordinary year for all organisations including JCS as we adapted to operating in the midst of a global pandemic.**

We were fortunate to have excellent management, strong financial reserves, and good government support which enabled us to end FY20 with minimal impact to our financial situation.

The total operating income for Jewish Community Services in FY20 was \$705,138 compared to \$674,153 in FY19, representing a 4.6% increase. This increase was mainly due to increased contribution from client fees from Home Care Packages, as well as indexation of Commonwealth CHSP funding.

Donation income was similar to FY19, at just above \$50,000. The total operating expenses in FY20 were \$662,667 compared to \$598,522 in FY19, representing a 10.7% increase.

Increases were predominantly related to employment expenses, as well as additional services contracted to support our clients, including for our home care packages.

As a human service organisation, the main expenses are wages and related operational expenses of the JCS Program, including the outsourcing of additional



client support services where needed above those able to be provided by our own staff.

Ongoing support from Nat Solomon donations enabled us to continue to dedicate additional resources towards broader Jewish community activities.

There was ongoing investment in computer expenses in FY20 (although lower than FY19) as we continued to invest in our infrastructure to support our ability to offer home care packages, and also to enable our staff to work effectively from home during COVID-19.

JCS service costs are subsidised by the work of our volunteers. We are fortunate to have dedicated volunteers who provide that extra level of support and caring which is vital for our community.

JCS was fortunate to also receive some COVID-19 government stimulus funding of approximately \$22,000, which resulted in an overall surplus of \$64,824 for the financial year.

This was lower than the \$76,631 surplus achieved in FY19, but an excellent result given we have had no client fee increase for the last four financial years, and our revenues and costs were affected during COVID-19.

We again set aside funding related to services we were unable to deliver in FY20, in part due to due to COVID-19, which the government has allowed us to carry over for use in FY21.

We are also facing the situation of our CHSP clients progressively transferring to Home Care Packages, where we need to replace them with new CHSP clients, or else we will continue to have to repay the associated funds to the government.

The management team is continuing to work hard to achieve the best outcome for JCS and its clients.

The current year surplus has further improved our net asset position from \$192,152 on 30 June 2019 to \$256,976 on 30 June 2020.

This level of accumulated funds stands JCS in good stead for the announced funding changes for Home Care Packages, where instead of receiving the cash in advance of providing the service, it will now be received in arrears.

This transition to occur in February 2021 will consume \$20,000 - \$40,000 of cash reserves as working capital, where we have to pay expenses such as staff wages and agency costs prior to having received the corresponding payment for the services delivered.

In addition, the CHSP scheme is not assured into the future, which will put further pressure on the cash reserves of the organisation

as over time there will likely be a transition to all services being paid in arrears.

We are quite well positioned to face these new financial challenges related to the future of government funding arrangements and to continue to support the JCS strategy to broaden our range of services to the Jewish community, especially if the level of donation income and one-off grants is also able

to be maintained.

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

*Jill*

Jill Noble  
Treasurer

## FINANCIAL SUMMARY

	2020-2019	2018-2019
TOTAL INCOME	\$705,138	\$674,153
TOTAL EXPENDITURE	\$662,677	\$598,522
OPERATING PROFIT	\$42,461	\$75,631
TOTAL OTHER EXPENSES / (INCOME)	(\$22,363)	(\$1,000)
TOTAL SURPLUS / (DEFICIT)	\$64,824	\$76,631
OPENING ACCUMULATED FUNDS	\$192,152	\$115,521
CLOSING ACCUMULATED FUNDS	\$256,976	\$192,152

	2020-2019	2018-2019
TOTAL CURRENT ASSETS	\$417,416	\$322,357
TOTAL NON-CURRENT ASSETS	\$0	\$0
<b>TOTAL ASSETS</b>	<b>\$417,416</b>	<b>\$322,357</b>
TOTAL CURRENT LIABILITIES	\$160,440	\$130,205
<b>NET ASSETS</b>	<b>\$256,976</b>	<b>\$192,152</b>
TOTAL ACCUMULATED FUNDS	\$256,976	\$192,152

# 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 2020, 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 2020 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.

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## 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

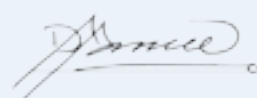
a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

## STATEMENT BY OFFICERS OF THE ASSOCIATION

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

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

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

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

The declaration is signed in accordance with subsection 60.15(2) of the Australian Charities and Not-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: 12/11/2020



# JEWISH COMMUNITY SERVICES INC

## STATEMENT OF COMPREHENSIVE INCOME

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Note	2020	2019
		\$	\$
<b>OPERATING INCOME</b>			
<b>Grants</b>			
Commonwealth		437,302	425,579
State		8,945	24,930
<b>Total Grants</b>		<b>446,247</b>	<b>450,509</b>
Donations		50,798	52,389
Client Fees & Charges		207,723	153,658
Other Income		370	17,597
<b>TOTAL INCOME</b>		<b>705,138</b>	<b>674,153</b>
<b>EXPENDITURE</b>			
Asset purchases < \$5,000		8,688	5,167
Administration Expense		24,466	19,633
Client Support Expense		126,035	99,233
Computer Expenses		14,619	21,056
Insurance Expense		5,350	5,353
Repairs & Maintenance Expense		1,974	1,586
Salaries, Wages & Overheads		428,119	395,013
Office Expenses		48,768	48,359
Sundry Expenses		4,658	3,122
<b>TOTAL OPERATING EXPENDITURE</b>		<b>662,677</b>	<b>598,522</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>42,461</b>	<b>75,631</b>
<b>OTHER INCOME</b>			
Interest		419	1,000
<b>TOTAL OTHER INCOME</b>		<b>21,944</b>	<b>1,000</b>
<b>SURPLUS/(DEFICIT)</b>		<b>64,824</b>	<b>76,631</b>

*The accompanying notes form part of this financial report*

## JEWISH COMMUNITY SERVICES INC

### STATEMENT OF FINANCIAL POSITION

#### AS AT 30 JUNE 2020

	Note	2020	2019
<b>CURRENT ASSETS</b>		<b>\$</b>	<b>\$</b>
Cash & Cash Equivalents	2	392,887	311,327
Trade Debtors & Other Receivables	3	15,238	7,131
Other		9,291	3,899
<b>TOTAL CURRENT ASSETS</b>		<b>417,416</b>	<b>322,357</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>417,416</b>	<b>322,357</b>
<b>CURRENT LIABILITIES</b>			
Trade Creditors & Other Accruals	5	97,592	86,275
Provisions	6	62,848	43,930
<b>TOTAL CURRENT LIABILITIES</b>		<b>160,440</b>	<b>130,205</b>
<b>TOTAL LIABILITIES</b>		<b>160,440</b>	<b>130,205</b>
<b>NET ASSETS</b>		<b>256,976</b>	<b>192,152</b>
<b>ACCUMULATED FUNDS</b>			
Opening Accumulated Funds		192,152	115,521
Surplus/(Deficit) for the year		64,824	76,631
<b>TOTAL ACCUMULATED FUNDS</b>		<b>256,976</b>	<b>192,152</b>

*The accompanying notes form part of this financial report*

## JEWISH COMMUNITY SERVICES INC

### CASH FLOW STATEMENT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

	Note	2020	2019
		\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Grant Income		473,692	458,663
Client Fees & Charges		215,830	157,774
Donations & Other Income		73,112	69,986
Payments to Suppliers & Employees		(681,493)	(590,690)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>7</b>	<b>81,141</b>	<b>95,734</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		419	1,000
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>419</b>	<b>1,000</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>		<b>81,560</b>	<b>96,734</b>
<b>CASH AT THE BEGINNING OF THE YEAR</b>		<b>311,327</b>	<b>214,593</b>
<b>CASH AT THE END OF THE YEAR</b>		<b>392,887</b>	<b>311,327</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 2020

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

	Note	Accumulated Funds	Total
		\$	\$
<b>Balance as at 1 July 2018</b>		115,521	115,521
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		76,631	76,631
Prior period adjustment	8	-	-
<b>Balance as at 30 June 2019</b>		<b>192,152</b>	<b>192,152</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 2020

#### 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 2020

#### 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 2020

#### 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.

<b>2. CASH &amp; CASH EQUIVALENTS</b>	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Cash on hand	332	972
Cash at Bank - Cheque Account	170,124	88,165
Cash at Bank - Cash Management Account	222,431	222,190
	<b>392,887</b>	<b>311,327</b>
 <b>3. TRADE DEBTORS &amp; OTHER RECEIVABLES</b>		
Trade Debtors	16,238	8,131
Less: Provision for Doubtful Debts	(1,000)	(1,000)
	<b>15,238</b>	<b>7,131</b>
 <b>4. PROPERTY, PLANT &amp; EQUIPMENT</b>		
Plant & Equipment - at cost	2,146	2,146
Less Accumulated Depreciation	(2,146)	(2,146)
Software - at cost	6,000	6,000
Less Accumulated Depreciation	(6,000)	(6,000)
	<b>-</b>	<b>-</b>
 <b>5. TRADE CREDITORS &amp; OTHER PAYABLES</b>		
Trade Creditors	11,716	11,264
Accruals	8,996	22,207
Net GST Liability	4,817	6,368
Payroll Liabilities	11,215	13,033
Provision for Grants In Advance / Repayable	60,848	33,403
	<b>97,592</b>	<b>86,275</b>



## JEWISH COMMUNITY SERVICES INC

### NOTES TO THE FINANCIAL REPORT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2020

#### 6. PROVISIONS

##### CURRENT

Annual Leave	38,249	24,591
Long Service Leave	24,599	19,339
	<b>62,848</b>	<b>43,930</b>

#### 7. CASH FLOW INFORMATION

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Operating Result	64,824	76,631
Non-cash flows in operating result:		
Depreciation	-	-
Employee Provision Expense	18,918	11,300
Interest Received	(419)	(1,000)
Changes in assets and liabilities:		
(Increase)/Decrease in Trade Debtors & Other Receivables	(8,107)	(4,116)
(Increase)/Decrease in Other Current Assets	(5,392)	(743)
Increase/(Decrease) in Trade Creditors & Other Accruals	11,317	13,661
	<b>81,141</b>	<b>95,734</b>



