

# 2018

## ANNUAL REPORT



**Jewish Community Services Incorporated**

# Contents

<b>1</b>	Strategic Objectives 2017-2019
<b>2</b>	Chairperson's Report
<b>4</b>	General Manager's Report
<b>6</b>	Home and Community Support Report
<b>8</b>	Social Inclusion Report
<b>10</b>	Community Engagement Report
<b>12</b>	Our Board
<b>14</b>	Our Staff
<b>16</b>	Our Volunteers
<b>17</b>	Our Supporters
<b>18</b>	Treasurer's Report
<b>21</b>	Auditor Report
<b>24</b>	Financial Statement



# Strategic Objectives 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

**During the past year there have been changes at board level and in the general manager role.**

We have had the pleasure of three new board members joining the JCS board, Rabbi Shoshana Kaminsky, Greg Adams and David Worth. Their individual expertise and life experience are of great benefit to the board. Thank you for your contribution and commitment.

Jill Noble and Janet Henrie have continued to keep a close eye on our financial position. Thank you for this.

The financial report is available for you to read.

Unfortunately, due to personal commitments, Janice Evan resigned. Thank you, Janice, for your contribution to JCS as a board member and as a volunteer.

Anat Markus Arnold joined us at the end of April 2018 as the manager of JCS. Anat's warm, engaging manner and her enthusiasm are an asset. I am sure anyone who has spoken to her would agree with this. Anat has some wonderful ideas about building relationships with community members and has already put some into action. She has created some new social inclusion programmes for the community.

Her report will highlight what she has achieved in the few months she has been in her position and what she has planned for the next year.

During the 5 months we were without a manager Emmon Wang and Yani Hartanto took on all the extra tasks and managed superbly. Their commitment to ensure that our clients continued to receive services during this time is outstanding.

Na'ama Iadarola and Tatyana Kondratenko continue to carry out their excellent client care and I am very grateful to them and the casual staff members who support them in these roles.



Sue Lefmann volunteered to assist the manager with coordinating the volunteer group. Thank you, Sue, for what you do for the community. There has been a concerted effort to improve communication with the volunteers and the number of volunteers has increased. Volunteers provide support to our clients and office staff and are vital to our ongoing ability to deliver services. Your contribution is invaluable and much appreciated.

All these changes have helped us to focus on the strategic framework for 2017-2019 which is centred on **Community, Communication, Professional Development, Financial Stability and Growth**.

The board members and staff remain committed to our clients and the wider Jewish Community. There has been a concerted effort to connect and communicate with all the Jewish groups and find a way to be involved with and support these groups.

Anat and her team work hard to ensure that the services offered continue to be delivered with care and compassion and remain client focused.

The bulk of our funding still comes from The Department of Health and The Department for Social Services which only allows us to deliver services to those 65 years and older who are eligible and have registered on My Aged Care. We have received very welcome funds from the Nat Solomon Trust as well as a few donations. Thank you to the relevant parties for these.

During the past year we have provided services for our first client with a Home Care Package. You may recall that prior to March 2017 any client who needed more than entry level services for a short period of care, would have had to transition to another provider. JCS is now an approved provider for those who need a higher level of ongoing assistance.

Applications have been submitted for grants and work continues to obtain funding for services for those who are under 65 years of age and who require support.

The JCS premises have been made available for use by Jewish groups and will continue to be available.

JCS has had a really positive year and the board and staff can be really proud of what has been achieved. I am sure with the support of the community we will go from strength to strength.

Finally, I would like to thank the community for giving us the opportunity to work with them and for them.

Please continue to give us feedback, make suggestions and support us.



# Berry

**BERRY VAN VUUREN**  
Chairperson





## General Manager's Report

It is my privilege to present to you the 2018 General Manager's report.

The past year has shown both challenges and successes for JCS, but we have proved our capability and dedication to our clients and maintained the quality of our service.

Since the completion of the strategic plan last year, JCS staff, board and volunteers have worked hard to implement our strategic objectives. The most important aspects of the three year plan was our desire to be more community focused and to expand our services to the broader community members, whilst maintaining the excellent service and continuity of care our current clients receive.

### *Some of the 2018 successes are:*

- ✦ Our agreement with the **Department of Health** to fund our CHSP services has been extended until 30 June 2020 with growth funding already on offer. This will enable us to improve and further develop our services to our clients. Through this funding we are able to assist our elderly when they need care in their home, we are able to prevent social isolation and we can help maintain their independence while improving their wellness. Being able to provide continuity of care to our clients is one of the most important aspects of our strategy and last year we proved that we are able to do so by commencing our first Home Care Package (HCP).
- ✦ As we have come to understand the processes and services under the HCP, we are confident that we will be able to provide Home Care Packages to other clients when their care needs increase should they choose JCS as their provider.
- ✦ In 2018 we commenced an intense **community engagement** activity allowing us to reach out to other groups in the community, not only those funded by the Department of Health. We have been lucky enough to receive donations which allow us to involve community members, under the age of 65, in community events. We have partnered with Beit Shalom synagogue and the Tarbut society and have engaged these community members in activities throughout the year.



This has helped us to connect to the wider community. We have commenced a women's forum every 3 months and a monthly playgroup for parents with young children. This gives the parents and children an opportunity to meet and interact with each other. We have also started a "Catch-up on Tuesdays". The JCS house is open for the community to come together in a safe space to build friendships and reduce social isolation. Please follow our event schedule and join us when you can.

- ★ Our **volunteer** program has seen an upgrade and improvement this year. We are so lucky to have volunteers to help us deliver our services we do. We have recruited 5 new volunteers from within the community this year. Excluding the 6 board members, this brought the number of our volunteers up to 12. Our volunteers are involved in the CVS (Community Visitor Scheme). They conduct one-on-one home visits and provide companionship to Home Care Package clients, help with transport, the social inclusion program and community engagement events as well as administration. We hold bi-monthly meetings where we discuss issues that arise from client visits. A learning program will be developed and implemented into these meetings. We have been very fortunate to have Sue Lefman volunteer to help with the coordination of the volunteer program - Sue is a great asset to JCS.

I would like to thank our Board for outstanding governance and commitment to the organisation in the past year. They have all shown resourcefulness and the use of their skills during this time of uncertainty. My personal thanks to Berry Van Vuuren for guiding me through the commencement of my position and leading the board through this period. My genuine appreciation to Jill Noble for her on-going help and advice to Yani and myself in managing our finances.

As Berry mentioned in her report, I would also like to acknowledge Emmon Wang and Yani Hartanto for their special effort during the months without a manager. They took on extra responsibilities and worked continuously and tirelessly to keep providing care to our clients.

JCS staff showed an abundance of loyalty and dedication to our organisation in the last year and they should be commended for this. Emmon Wang for her professionalism and extended knowledge of our program and services; her caring for our clients and respect to our community. Yani Hartanto for her constant efforts to make our financial system better; improving efficiency and always being eager to contribute and be involved. We all applaud Na'ama Iadarola for always finding new ways to bring our clients to social events, for giving of her time to support them and always trying to re-invent our social program to suit our clients' needs. Many thanks to Tatyana Kondratenko for her dedication and care to the clients. We truly have magnificent staff and we really appreciate what you do! On a more personal note, when I think of JCS and what it means to the community, I see a home. In the past 5 months I have seen involved individuals building a community space that not only looks after our elderly but is also reinventing itself to be significant in the lives of all groups in our community.

I am excited and confident about JCS's future. I see challenges but mainly opportunities ahead of us. With the help of the board, staff and volunteers and with the financial support from our partners and funders I see JCS finding ways to better meet the diverse needs of the community. We will develop and improve our ability to provide services to the broader Jewish community in SA.



**ANAT MARKUS ARNOLD**  
General Manager



# Home & Community Support Report

In 2017-2018, amid the transforming aged care landscape that continues to impact on the providers and consumers alike, JCS continues to reinvent our services and programs to ensure quality, flexibility and continuity of care for all our clients.

## KEY HIGHLIGHTS

### ✦ Wellness and Reablement Approach

We implemented new client intake processes that align with the ACAT assessment.

We reformed our traditional 1-hour block model to make it flexible and completely need driven.

We worked with the client to get the specific care needs integrated with the clinical component to ensure they receive comprehensive care at home.

We assisted 4 clients to establish post-hospitalization care at home and helped them regain independence.

We expanded our service region by welcoming 2 new staff members to meet the needs of our community and clients.

In the next financial year, JCS will continue exploring best practice under the wellness and reablement model. We aim to deliver more short-term and restorative support.

### ✦ Continuity of care

In October 2017, our first Home Care Package became fully operative. This is a milestone achievement grounded on our past work. It demonstrates our determination to serve our community and clients with the continuity of care.

A full year of operation of HCP has presented both challenges and opportunities for us. We understand that within the increasingly competitive home care market those with the best consumer satisfaction rating will thrive. In the coming financial year, we want to continue empowering our clients to exert more control over their services. We aim for a fast client intake and discharge process. We will maintain and expand our partnership with other quality providers to enhance our clients' experience.

In 2017-2018, we delivered  
**8466 Hours**  
of care to assist our clients living  
independently in their homes.



## ★ Social Companionship

As a service provider, we understand the impact of social isolation faced by our clients. In 2017-2018, we placed strong emphasis on social connectedness in our service delivery.

With all our programs, we delivered  
**2479 Hours**  
 of social companionship  
 to our clients.

We will be aiming at another increase in the next year to continued our battle with social isolation and loneliness.

Overall, during this challenging yet exciting time, JCS programs continue to prove our ability to quickly adapt and change. In the next financial year, the programs need to further improve the productivity and efficiency, using the strategic plan as our roadmap to continue delivering quality of care to all our clients.

TOTAL SERVICE USERS	JUN 2018	%	MAY 2018	%	APR 2018	%	MAR 2018	%	FEB 2018	%	JAN 2018	%	DEC 2017	%
Active Client	75	79%	75	78%	73	78%	72	78%	75	79%	75	80%	77	80%
Active Carer	20	21%	21	22%	20	22%	20	22%	20	21%	19	20%	19	20%
Jewish	50	53%	50	52%	51	54%	50	54%	50	53%	48	51%	48	50%
Non Jewish	45	47%	46	48%	42	46%	42	46%	45	47%	46	49%	48	50%
<b>TOTAL</b>	95	100%	96	100%	93	100%	92	100%	95	100%	94	100%	96	100%





# Social Inclusion Program Report

JCS is committed to providing quality aged care services to our many clients. These services provide for the wellness of clients, promote active ageing, encourage independence, as well as help reduce social isolation.

## Social Inclusion and Engagement Programs

JCS's social inclusion and engagement programs constantly strive towards continuous improvement. The programs offer fantastic options and occasions for clients, helping build a sense of wellness, reablement, as well as community. The summer months also provided the opportunity for more outdoor activities, especially enjoying the glorious beaches and wonderful coastline that South Australia has to offer.

JCS believes that these programs enrich the overall JCS experience, providing clients with the best quality services available.

*Current programs and services include:*

### Bagels

As a long-time JCS staple, The Bagels Luncheon Club has proved to be just as popular as ever during 2017-18. Meeting on the third Tuesday of each month, the Bagels Luncheon Club convenes at various hotels and restaurants around Adelaide,

continually watching out for some of the more recently improved. Bagels is always a great opportunity to socialise and catch-up with friends, whilst at the same time, trying new and exciting luncheon menus at various hotels; often revisiting old favourites!

### Chaverim Exercise Group

Chaverim originally began as a simple socialisation, friendship and light chair based exercise activities group. Meeting weekly on Thursdays, this year, Chaverim clients further enjoyed additional healthy outdoor activities. People love the easy-going nature of the group, as well as the added health benefits.

### Bus Trips

An ever popular item on the calendar, JCS bus trips are a source of ever expanding entertainment. Past trips have included going for lunches in "outlying" cities, beaches and the ever popular Adelaide Hills. The diversity of destinations, as well as the community feel of each outing, is always immensely enjoyed by participants.

### Coffee Club

Meeting twice a month, the JCS Coffee Club is permanently booked in the social calendars of many clients. Visiting a range of cafés and coffee shops all over Adelaide, it has allowed clients to taste and experience coffee (as well as food!) from all over the world. Being more socially focused, the Coffee Club continues to remain a wonderful source of socialisation, and a chance to unwind.





## Cooking with Na'ama

Cooking with Na'ama always proves to be a pleasurable activity. Clients became budding "MasterChefs", as in previous years, and delight in every minute. People actively contribute and participate in the direction of the program, with many suggesting or even contributing recipes. The program has an overall multicultural dimension, with various recipes exploring the tasty and time-honoured cuisines of numerous countries including Italy, China, Russia, Greece and Israel.

As always, the past year has flown by. It has been busy and exciting, as well as richly rewarding.

*Emmon*

**EMMON WANG**

Coordinator, Home & Community Support

*Na'ama*

**NA'AMA IADAROLA**

Social Inclusion & Engagement Facilitator





# Community Engagement Report

JCS is dedicated to respond to our community needs and eliminate social isolation with the help of our volunteers. We have initiated numerous community activities that will be available throughout the year.

## Community Playgroup

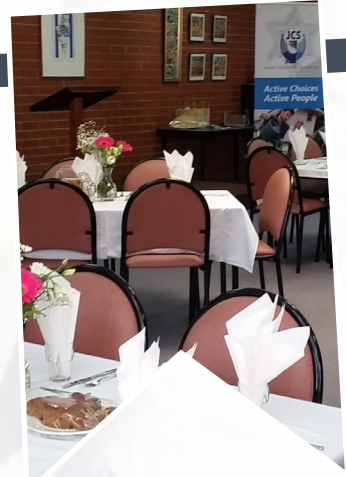


## Games Morning





## Celebrating Jewish Holidays



## Open house catch-up on Tuesdays



## Women's social forum & Social events



## Please join us and connect





## Board of Management for 2017/2018

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



**BERRY VAN VUUREN**  
Chairperson



**JILL NOBLE**  
Treasurer



**JANET HENRIE**  
General Board Member





**RABBI SHOSHANA KAMINSKY**  
General Board Member



**GREG ADAMS**  
General Board Member



**DAVID WORTH**  
General Board Member

**Our board members come from all groups within SA Jewish and broader community and volunteer their valuable time to the corporate governance providing 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



**ANAT MARKUS ARNOLD**  
General Manager



**EMMON WANG**  
Coordinator, Home &  
Community Support



**YANI HARTANTO**  
Finance & Business  
Support Officer





## OUR STAFF



**NA'AMA IADAROLA**  
Social Inclusion  
Program Facilitator



**TATYANA KONDRATENKO**  
Home & Community  
Support Worker



## OUR TEAM OF VOLUNTEER



**THANK YOU! A DANK!**  
**TODA RABAH! SPASEEBAH!**  
**MERCI! SHUKRAAN!**





# OUR SUPPORTERS

Thank you to our financial supporters and funding bodies



Government of South Australia  
Department for Communities  
and Social Inclusion



Australian Government  
Department of Health



Australian Government  
Department of Social Services

  
**Community Visitors  
Scheme**  
An Australian Government Initiative





## Treasurer's Report

The total income for Jewish Community Services in 2017-2018 was \$519,768 compared to \$477,924 in 2016-2017, representing an 8.8% increase. This increase was mainly due to 1) increased contribution from client fees from our first Home Care Packages, and 2) an increase in donations from the Nat Solomons fund compared to 2016-2017. The total operating expenses in 2017-2018 were \$498,332 compared to \$467,615 in 2016-2017, representing a 6.6% increase.

This increase resulted from higher wage-related costs, as well as additional services contracted to support our clients, including for our home care packages. As a human service organisation, the main expenses are wages and related costs and the operational expenses of the JCS Program, including the outsourcing of additional client support services where needed above those able to be provided by our own staff. JCS service costs are subsidised by the work of our volunteers. We are fortunate to have dedicated volunteers who provide that extra level of support and caring which is vital for our community.

JCS had an operating surplus of \$22,155 in the 2017-2018 financial year.

This was higher than the \$10,932 surplus achieved in 2016-2017, and was an excellent result given that we were without a General Manager for more than 4 months of the year and have had no client fee increase for the last two financial years. Our surplus may have been greater, however we have put aside a provision of \$25,249 for possible repayment of government grants. This is due to a shortfall in the number of outputs required by our government grant, despite the costs of providing those outputs being more than the amount of funds provided to us. Our new general manager has been focusing significant efforts to address this issue since joining at the start of May so as to minimise the likelihood of this situation recurring in future years, as well as to retain



the funding we have received in 2017-2018. The finalisation of the acquittal of government funds and discussion with the government funding bodies about retaining the funds provided and spent in 2017-2018 will occur in the coming months.

The current year surplus has further improved our net asset position from \$93,366 at 30 June 2017 to \$115,521 at 30 June 2018. This level of accumulated funds stands JCS in good stead for the continued uncertainty and volatility regarding the future of government funding arrangements and allows JCS 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 maintained or increased.

Our financial accounts are very capably maintained by Yani Hartanto, and I would like to thank her for her excellent support and commitment to JCS.



**JILL NOBLE**

Treasurer



	2017-2018	2016-2017
Total Income	\$519,768	\$477,924
Total Expenditure	\$498,332	\$467,615
Operating Profit	\$21,436	\$10,309
Total Other Expenses / (Income)	(\$719)	(\$623)
Total Surplus / (Deficit)	\$22,155	\$10,932
Opening Accumulated Funds	\$93,366	\$82,434
Closing Accumulated Funds	\$115,521	\$93,366
	2017-2018	2016-2017
Total Current Assets	\$220,765	\$163,088
Total Non-Current Assets	\$0	\$0
<b>TOTAL ASSETS</b>	<b>\$220,765</b>	<b>\$163,088</b>
Total Current Liabilities	\$105,244	\$69,722
<b>Net Assets</b>	<b>\$115,521</b>	<b>\$93,366</b>
Total Accumulated Funds	\$115,521	\$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 2018, 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 2018 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

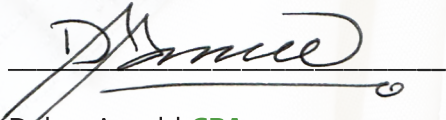
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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:** 12 October 2018



# FINANCIAL STATEMENTS 2017/2018

## REPORT OF THE BOARD

The Board reports that:

- (a) During the financial year ended 30 June 2018, 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

11 October, 2018  
Date



# JEWISH COMMUNITY SERVICES INC

## STATEMENT OF COMPREHENSIVE INCOME

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

OPERATING INCOME	Note	2018 \$	2017 \$
Grants			
Commonwealth		394,635	396,737
State		16,237	14,193
<b>Total Grants</b>		<b>410,872</b>	<b>410,930</b>
Donations		20,508	10,795
Client Fees & Charges		88,238	56,069
Other Income		150	130
<b>TOTAL INCOME</b>		<b>519,768</b>	<b>477,924</b>
EXPENDITURE			
Administration Expense		17,984	34,723
Client Support Expense		81,534	52,611
Computer Expenses		9,436	8,586
Depreciation expense		-	241
Insurance Expense		5,326	5,143
Repairs & Maintenance Expense		2,274	1,097
Salaries, Wages & Overheads		332,108	316,777
Office Expenses		46,920	46,225
Sundry Expenses		2,750	2,212
<b>TOTAL OPERATING EXPENDITURE</b>		<b>498,332</b>	<b>467,615</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<b>21,436</b>	<b>10,310</b>
OTHER INCOME			
Interest		719	623
<b>TOTAL OTHER INCOME</b>		<b>719</b>	<b>623</b>
<b>SURPLUS/(DEFICIT)</b>		<b>22,155</b>	<b>10,932</b>



# JEWISH COMMUNITY SERVICES INC

## STATEMENT OF FINANCIAL POSITION

### AS AT 30 JUNE 2018

CURRENT ASSETS	Note	2018 \$	2017 \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	2	214,593	154,712
Trade Debtors & Other Receivables	3	3,015	5,755
Other		3,157	2,621
<b>TOTAL CURRENT ASSETS</b>		<b>220,765</b>	<b>163,088</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>220,765</b>	<b>163,088</b>
<b>CURRENT LIABILITIES</b>			
Trade Creditors & Other Accruals	5	72,614	40,380
Provisions	6	32,630	29,342
<b>TOTAL CURRENT LIABILITIES</b>		<b>105,244</b>	<b>69,722</b>
<b>TOTAL LIABILITIES</b>		<b>105,244</b>	<b>69,722</b>
<b>NET ASSETS</b>		<b>115,521</b>	<b>93,366</b>
<b>ACCUMULATED FUNDS</b>			
Opening Accumulated Funds		93,366	82,434
Surplus/(Deficit) for the year		22,155	10,932
<b>TOTAL ACCUMULATED FUNDS</b>		<b>115,521</b>	<b>93,366</b>



# JEWISH COMMUNITY SERVICES INC

## CASH FLOW STATEMENT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2018 \$	2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Grant Income		410,872	410,930
Client Fees & Charges		88,238	56,069
Donations & Other Income		20,658	10,925
Payments to Suppliers & Employees		(460,606)	(448,630)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>7</b>	<b>59,162</b>	<b>29,294</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		719	623
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>719</b>	<b>623</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>		<b>59,881</b>	<b>29,916</b>
<b>CASH AT THE BEGINNING OF THE YEAR</b>		<b>154,712</b>	<b>124,796</b>
<b>CASH AT THE END OF THE YEAR</b>		<b>214,593</b>	<b>154,712</b>

# JEWISH COMMUNITY SERVICES INC

## STATEMENT OF CHANGES IN EQUITY

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

BALANCE AS AT 1 JULY 2017	Note	Accumulated Funds \$	Total \$
Balance as at 1 July 2017		93,366	93,366
Transfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		22,155	22,155
Prior period adjustment	8	-	-
<b>Balance as at 30 June 2018</b>		<b>115,521</b>	<b>115,521</b>

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	-	-
<b>Balance as at 30 June 2017</b>		<b>93,366</b>	<b>93,366</b>



# JEWISH COMMUNITY SERVICES INC

## NOTES TO THE FINANCIAL REPORT

### FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

#### 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	<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 1048	<i>Interpretation of Standards</i>
AASB 1054	<i>Australian Additional Disclosures</i>

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:

<b>Class of Asset</b>	<b>Depreciation Rate</b>
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.

<b>2. CASH &amp; CASH EQUIVALENTS</b>	<b>2018 \$</b>	<b>2017 \$</b>
Cash on hand	477	127
Cash at Bank - Cheque Account	22,820	73,878
Cash at Bank - Cash Management Account	191,296	80,707
	<b>214,593</b>	<b>154,712</b>
<b>3. TRADE DEBTORS &amp; OTHER RECEIVABLES</b>	<b>2018 \$</b>	<b>2017 \$</b>
Trade Debtors	4,015	6,755
Less: Provision for Doubtful Debts	(1,000)	(1,000)
	<b>3,015</b>	<b>5,755</b>



<b>4. PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>2018 \$</b>	<b>2017 \$</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>5. TRADE CREDITORS &amp; OTHER PAYABLES</b>	<b>2018 \$</b>	<b>2017 \$</b>
Trade Creditors	13,540	7,460
Accruals	19,457	17,884
Net GST Liability	4,301	4,460
Payroll Liabilities	10,067	6,187
Provision for Grants In Advance / Repayable	25,249	4,389
	<b>72,614</b>	<b>40,380</b>
<b>6. PROVISIONS CURRENT</b>		
Annual Leave	17,927	22,219
Long Service Leave	14,703	7,123
	<b>32,630</b>	<b>29,342</b>
<b>7. CASH FLOW INFORMATION</b>	<b>2018 \$</b>	<b>2017 \$</b>
(a) Reconciliation of net cash provided by operating activities to operating result:		
Operating Result	22,155	10,932
<b>Non-cash flows in operating result:</b>		
Depreciation	-	241
Employee Provision Expense	3,289	14,018
Net Profit/(Loss) on Sale of Assets	-	-
Interest Received	(719)	(623)
<b>Changes in assets and liabilities:</b>		
(Increase)/Decrease in Trade Debtors & Other Receivables	2,739	3,532
(Increase)/Decrease in Other Current Assets	(536)	858
Increase/(Decrease) in Trade Creditors & Other Accruals	32,234	336
	<b>59,162</b>	<b>29,294</b>







In Home Support Services  
Home Care Packages  
Active Ageing  
Social Inclusion

*Consumer Directed Care & Support in the Home and Community*



[www.jcssa.asn.au](http://www.jcssa.asn.au)





# **Jewish Community Services Inc.**

**ABN 29 044 039 946**

227 Payneham Road,  
Joslin SA 5070



(08) 8363 5400



(08) 8363 5401



[jcssa.asn.au](http://jcssa.asn.au)



[contact@jcssa.asn.au](mailto:contact@jcssa.asn.au)



[facebook.com/jcs.agedcare](https://facebook.com/jcs.agedcare)



[twitter.com/jcs\\_agedcare](https://twitter.com/jcs_agedcare)