



**JEWISH  
COMMUNITY  
SERVICES INC.**

Community Care & Connect

**ANNUAL REPORT**

2023

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# OUR VISION

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

# OUR MISSION

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

# OUR VALUES

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## UNITY

For the benefit of our clients and the future



## TZEDAKEH

Justice and benevolence



## CHESED

Kindness



## DEREK ERETZ

Respect



## MISHPACA

Family and Community

# STRATEGIC BUSINESS PLAN 2023-2027

## STRATEGIC PILLAR #1 – CONNECTING OUR JEWISH COMMUNITY WITH SERVICES AND PROGRAMS THAT SUPPORT THEM TO LIVE WELL

### GOAL

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

Reach out to members of the Jewish community, to support them and their loved ones in making informed choices about their future care and support.

Explore the possibility of employing a part-time Community Engagement Co-ordinator to support opportunities for social connection and activities that promote health and wellbeing.

Recognise the contribution that volunteering makes to people's mental health and sense of belonging and continue to value and support our volunteers.

### STRATEGIC OBJECTIVES

- Implement ongoing social inclusion strategy
- Connect with the Jewish community in ways that are accessible to members and addressing their needs

## STRATEGIC PILLAR #2 – MULTICULTURAL AGED CARE AND HOME SUPPORT SERVICES

### GOAL

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

Seek to grow the scope of these services, depending on new streams of funding becoming available through the changes to the funding of home care.

Engage with our aged care clients to support their health and wellbeing and to foster positive social connections and active ageing.

### STRATEGIC OBJECTIVES

- Identify opportunities to facilitate access to facility-based respite care in partnership with appropriate allied organisations.
- \* Explore opportunities to provide accessible and appropriate physical spaces that can support the growth in Aged Care Services and provide a base for our clients and the community for social connection and wellbeing activities.

# STRATEGIC BUSINESS PLAN 2023-2027 *cont...*

## STRATEGIC PILLAR #3 – GOVERNANCE

### GOAL

Board should include a diverse range of professional skills and experience that can support the organisation

Continue to improve and upskill its governance processes and procedures.

Continue to provide appropriate professional development opportunities for Board members.

Enable Board Members to undertake regular performance evaluation to ensure a consistently high standard of leadership and decision making.

### STRATEGIC OBJECTIVES

- Embed Continuous Board Improvement Plan into JCS governance activities.
- Establish relevant Sub-Committees with appropriate Terms of reference to provide professional outcomes to the organisation.

## STRATEGIC PILLAR #4 – FINANCE

### GOAL

Continue to explore suitable opportunities to diversify sources of funding

Build a robust, flexible, and financially viable organisation that is able to adapt readily to changes in the operating environment.

### STRATEGIC OBJECTIVES

- Implement investment strategy
- Explore ways to strengthen donations



# CHAIRPERSON'S REPORT 2023



I am pleased to present herein my first Report as Chairperson for JCS.

*At the time of writing this report, it is important to acknowledge the challenging times we are faced with as a community. With heightened conflict within Israel and significant grief and fear experienced by many within our own community and more abroad, our heartfelt thoughts go out to those impacted. We are here for you and, it's clear that now more than ever there's a community need for JCS.*

I would like to express my appreciation for the invaluable contribution of previous Chairperson, Berry van Vuuren. Berry's dedication played a pivotal role in advancing the JCS vision and, her leadership set a solid foundation for the JCS Board to continue its work towards achieving its organisational goals. Thank you, Berry.

Over the past year I've had the privilege of learning more about how a small community organisation, such as JCS, has a profound impact that extends far beyond its size. How the services and initiatives we offer are deeply connected to the local community's needs and, how our people work together towards common goals. How we've operated with agility and navigated change whilst maintaining focus on delivering a high standard of our core service and care. It's been an absolute pleasure to connect further with many in the JCS community and I'm very grateful to be part of an organisation where people are at the heart of what we do.

JCS continues to operate within an environment of industry change. The Board, together with our dedicated JCS team led by Anat Markus-Arnold, have worked diligently over the past year to keep

abreast of the requirements of the Australian Government Aged care reforms. Whilst this has imposed a significant time commitment on our small team, we've proactively considered reform measures including new funding models, new policy development, enhanced incident reporting and strengthened organisational governance.

At the core of the JCS is Community. As outlined in our Strategic Directions 2022-2027 we're committed to 'connecting our Jewish Community with services and programs that support them to live well'. From art classes, to community information sessions, to museum visits and our highly attended Rosh Hashanah luncheon, our community services and programs continue to provide real-time opportunities for our community members to embrace social connectedness and, at all times feel welcomed. I've personally had the pleasure of attending several community events this past year and, it's been wonderful to have conversations with our members, many of whom speak highly of our organisation, and our people. With a growing JCS team, we're very excited for the future of our JCS community initiatives.

Fundamental to the success of JCS is its continued strength in leadership and governance. Although changes in Board composition for any organisation can sometimes feel unsettling, I strongly believe that with a shared vision, mutual respect, good communication and an openness to listen to and learn from each other,



# CHAIRPERSON'S REPORT

## 2023 *cont...*

such change can bring about great opportunity. This year we welcomed new Board Member, Ms Kasha Wiencierz. Kasha brings to JCS an impressive background of managing health promotion projects and training development with relevant experience in health care reform, quality audits and compliance with Aged Care Standards. We've welcomed Kasha with open arms and are grateful to have her skills and experience around the JCS boardroom table. It was also with great sadness that Rabbi Shoshana Kaminsky resigned as a Board Member having served 5 years on the JCS Board. Rabbi Kaminsky has been a wonderful support for the team, a valued Board member and, an integral pastoral care conduit for our broader community. We sincerely thank Shoshana for providing an extraordinary level of commitment to JCS and, we wish her all the very best for her future adventures and endeavours.

Our Board has continued to execute its Board Improvement Action Plan with a key focus on exploring our future governance needs and requirements. Board skills assessment, composition, performance and succession planning are embedded into our annual Board agenda providing opportunity for timely discussion and decision-making. Our 2022 – 2027 Strategic Plan provides the foundation for where JCS is heading. Our organisational values set the tone of our organisational culture and, underpin the way we engage each other and those within our community. Our clients, justice, kindness, respect and community are the values we collectively strive to model in day-to-day life at JCS. This past year the Board members have reviewed and fine-tuned our Strategic Plan to ensure it remains relevant within our changing environment and, provides a clear roadmap of how we move forward. We have confidence that this direction will see JCS

continue to achieve its goals, making a positive impact to our community, and those we serve.

A huge thank you to fellow Board Members, Jill, Greg, David, Dan, Mike and Kasha for your individual, and collective, contributions and for your support as my first year as Chairperson for JCS. I'm grateful to have the opportunity to work alongside you all.

Finally, I come back to the people of JCS. Thank you to those who have played a role in enabling us to do what we do. Our Board, JCS staff, Volunteers and, our entire community – thank you! A notable acknowledgement of Anat as General Manager for her exceptional day-to-day leadership over the past year and, her unwavering support to the team, those we work with and, those we support. Anat's effort and commitment to JCS does not go unnoticed and, on behalf of the Board, we are very proud of where we are as an organisation and, excited for what lies ahead.

*Jody Bund*



# BOARD OF MANAGEMENT

## 2022-2023

The JCS Board comprises members representing a wide range of skills and expertise in the areas of healthy, aged care, finance, law, business development, quality, risk, and governance.

The Board is responsible for ensuring that the resources of JCS are used to the maximum benefit of our clients and community by **providing strategic direction, effective governance, and leadership.**



**Jody Bund – Chairperson**



**Jill Noble – Treasurer,  
Investment Committee**



**Greg Adams – Secretary**



**David Worth –  
General Board Member,  
Clinical Committee**



**Michael Hanzalik –  
General Board Member,  
Investment Committee**



**Kasha Wiencierz –  
General Board Member,  
Clinical Committee**



**Dr. Dan Ellis –  
General Board Member,  
Clinical Committee**



# GENERAL MANAGER'S REPORT 2023



I am delighted to present the Annual Report for Jewish Community Services for the fiscal year ending June 30, 2023. It has been a year of significant achievements and growth for our organisation, and I am proud to share our progress with you.

In the past year, JCS has expanded its service offerings to meet the diverse needs of our clients. This expansion has allowed us to reach more individuals and families, providing them with the care and support they require.

We have maintained our focus on delivering exceptional care services, while our dedicated team of professionals have undergone extensive training to ensure that our clients receive the highest standard of care possible.

We have developed our clinical capability and case management offerings and continued to improve our practices simultaneously with the forever changing aged care environment.

I am honoured to work alongside a team of dedicated professionals who are committed to providing high-quality care services to our clients. Together we follow our mission to enhance the wellbeing of the individuals and families we serve by delivering compassionate, personalised, and holistic care. In the past year, we have continued to uphold our values making a positive impact on the lives of our clients and communities.

It has been another busy year adapting to the Aged Care reform ongoing variations and governance requirements. The JCS Board and Staff have been proactive and always up to date with the new rules and regulations and are prepared for the coming new program.

Our financial performance remains strong, thanks to the support of our funding bodies, stakeholders, donors and the dedication of our Finance & Business Support Officer Yani Hartanto and our capable Treasurer Jill Noble. Jill and Yani developed our financial model to support JCS financial sustainability and improve our reporting and accuracy. We have diligently managed our resources, ensuring the efficient allocation of funds to support our operations, staff, and client services.

I would like to recognise the necessity of organisational, individual and community resilience, and the true meaning of community resilience, at these difficult times for our community.

For JCS, organisation resilience is embedded in our culture while our resilience flows from leadership to staff, to consumers and community. Our organisational culture is about being proactive, about sharing information, about continuous improvement and about recognising consumers' needs to support service development.

Our ability to adapt and respond to changing needs are evidence of the capability of our board and staff.

The entire team involved in this organisation are open, cooperative, and resourceful, but most of all – caring individuals that together make what JCS is, and the reason we all love to be part of it.

As a team, we believe in the power of community resilience. In the face of challenges, our organisation has actively engaged with the communities we serve, offering support, resources, and a sense of belonging. Through initiatives focused on mental health and building community resilience, we have helped individuals and families to cope

# GENERAL MANAGER'S REPORT 2023

with adversity, develop support networks, and foster a sense of empowerment.

No doubt, in the next year, our focus will be on the fundamental principles of building community connections and fostering resilience among the communities we serve. We recognise that in times of uncertainty and challenges, the strength of our communities lies in their ability to come together, support one another, and emerge stronger. At JCS, we firmly believe that community connections and resilience are not just ideals; they are vital components of the care and support we provide to our clients and community members.

Looking ahead, we are committed to continuous improvement and innovation. We will focus on enhancing the quality of our services, investing in the professional development of our staff, and exploring new partnerships to expand our reach further. Always chasing our goal to become a leading provider of home & community services and community connection opportunities, setting new standards for excellence in the industry.

I would like to express my gratitude to our clients, their families, our dedicated staff, board, volunteers, and all our stakeholders for their unwavering support. Your trust and collaboration have been instrumental in our success, and we are deeply appreciative of the opportunity to serve you.

In closing, I am optimistic about the future of JCS. Together, we will continue to make a difference in the lives of those we serve, fostering a healthier, happier, and more resilient community.

*Anat*



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

# OUR STAFF



**Emmon Wang**  
Senior Coordinator,  
Home & Community Support



**Anat Markus-Arnold**  
General Manager



**Yani Hartanto**  
Finance &  
Business Support Officer



**Rebecca Balmforth**  
Clinical Nurse Consultant



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



**Kiki Magdalena-Foster**  
Roster and Administration  
Support Officer



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



# CLINICAL AND SERVICE QUALITY REPORT



## Welcome to the inaugural Clinical and Service Quality report.

During the 2022-23 period JCS has taken significant steps to increase clinical services and I am proud to have been chosen to be the first JCS Clinical Nurse Consultant.

Through this year we have developed and implemented clinical policies and procedures to support our service provision practices. The development of these Policies and Processes are paired with education for the relevant staff members. Staff training is approached in many ways including during face-to-face meetings, through registered training organisations(RTO), and utilising online training platforms. This supports high quality care provision and keeps our staff engaged and up to date with their knowledge.

JCS Service Quality and High Risk meetings continue to be at the core of our model of care. These meetings assist the team to effectively respond to client care related incidents. According to client need we utilise a multidisciplinary approach, accessing Nursing and Allied Health, and in partnership with clients General Practitioners These services play an important part in contributing to client overall wellbeing.

Each week the data collected assist us to identify service improvement and risk mitigation opportunities. As a team, we continue to expand our data collection systems and are working on streamlining our service quality reports, risk management and continuous improvement plan to optimise clients' experience. We have enhanced our incident reporting and aligned our systems with the new Serious Incident Reporting Scheme (SIRS) introduced to Home Care as part of the Aged Care reform.

We continue to have access to highly skilled and experienced support and oversight from the Clinical Committee in our quarterly meetings. We thank David Worth, Dan Ellis and Kasha Wiencierz for being on this very vital committee.

In the 2023-24 period we will see further development and refinement of policies, processes and data collection, and we will continue to grow our capable Support Worker staff both in number and in skills.

May you always see light amongst shadows as 2023 progresses onward.

*Becc*





# HOME & COMMUNITY SUPPORT SERVICES REPORT 2023



**2022-23 FY our team supported more than 100 clients living independently at home.**

Our Home Care Package program continues to expand strongly, seeing a 36% increase. To meet the demand for the growing complex care, we have implemented strategies at both the policy & direct care levels. We have welcomed onboard our clinical nurse consultant Rebecca Balmforth to enhance our clinical framework as well as conducting nursing visits our clients directly. We have strengthened our partnership with all our Allied Health teams through day to day communication & workshops. We have incorporated trainings into our regular staff & contractor meetings.

Our Social Connection programs continue to remain stable and grow steadily. We have welcomed a new Art instructor Mary Pulford and added a second session, following feedback from our clients & community. Our amazing volunteers remain a crucial link between our clients and us. With more than 100 hours of Chatters that Matter support, our volunteers have kept our clients socially connected, wellbeing checked, and feedback flown back to the team.

As suggested by the Royal Commission into Aged Care, reforms continued to take place with the introduction of the Code of Conduct for Aged Care and the Serious Incident Response Scheme in the last FY. From 1 July 2025, the new Support at Home Program will be expected to commence. This single program will bring together the current home care programs including Commonwealth Home Support Program, Home Care Packages, Short-term Restorative Care and Residential Respite.

Our team has had a busy financial year adapting to the changing regulatory landscape and will anticipate the same for the next 12 months. To support our clients, carers and community members through these changes, we continue to improve efficiencies in our onboarding, case management, rostering, as well as strengthening our workforce and our partnership with our contractors.

I am looking forward to working with our clients building our next exciting step as a provider.

*Emmon*



# OUR VOLUNTEERS

Thank you to all volunteers for the magnificent work during 2022-2023.

# Thank you!

Nyra Bensimon

Sara Hu

Kandiah Paramsothy

John Eccleshall

Sue Lefmann

Jillian Peisach

Evon Hanzalik

Sylvia Lenthall

Carol Schueler





# TREASURER'S REPORT 2023



FY23 was another strong year of growth and performance for JCS, despite ongoing challenges relating to inflation and labour markets, and continuing changes in the aged sector regulatory environment. We increased operating income by 26% to almost \$1.5m and returned an operating surplus of \$113,675.

In FY23 JCS total operating income was \$1.48m compared to \$1.18m in FY22, an increase of 26%. This was due mainly to significant growth in HCP clients and income, and despite a 10% reduction in CHSP income. We were delighted to receive \$81k of donations from the Nat Solomon Trust, a continuation of its generous and ongoing support over many years now. We were also grateful to receive a number of smaller individual donations and a \$5,000 bequest. Donations allow us to fund community activities outside our government funded aged care services.

Expenditure was up 25% in FY23 at \$1.37m, compared to \$1.10m in FY22, reflecting the additional staff costs and agency and other client costs associated with the additional HCP services, as well as increases in overheads and costs stemming from increased inflation. JCS service costs are subsidised by the work of our volunteers. We are fortunate to have dedicated volunteers who provide that extra level of support and caring which is vital for our community and which contributes to our ability to be financially sustainable.

The current year surplus has further improved our net asset position from \$547,052 on 30 June 2022 to \$660,727 on 30 June 2023. We raised both CHSP and HCP prices on 1 Jul 2022 to assist in preserving our ongoing financial sustainability, and we will need to continue to manage carefully while inflation remains high.

Our decline in CHSP income for the year resulted in increased unspent funds. Our balance sheet

now includes a total of \$78k which likely will need to be repaid to the government in the future. The government has again deferred its plan to have a single scheme replacing both CHSP and HCP, with this new scheme now expected to start 12 months later than previously announced, in July 2025.

Our cash reserves increased in FY23 from \$628k in FY22 to \$806k. This is in line with our operating surplus, and increase in unspent funds. The anticipated cash flow impact of transition to CHSP payments in arrears did not occur because the government subsequently reverted to CHSP payment in advance to cushion the impact of the significant (15%) increase in aged care related award pay rates which became effective on 1 July 2023.

Following the development and approval of our Investment Policy last year, we have formed an Investment sub-committee of the Board, which, following an evaluation process, has selected the firm Findex to be our investment advisors. In August 23 (post FY23) we invested our surplus cash in their managed discretionary fund, with a view to obtaining a higher level of return. We will report further in next year's report, noting however that conditions in financial markets are currently quite turbulent, so we should temper our expectations for the current time period.

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.

**Jil Noble**  
**Treasurer**

# FINANCIAL SUMMARY 2023

	2023-2022	2022-2021	2021-2020	2020-2019	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Total Income	\$1,482,886	\$1,175,159	\$1,061,532	\$705,138	\$674,153	\$519,768	\$477,924	\$503,516	\$423,116	\$473,482
% Increase / (Decrease)	26.2%	10.7%	50.5%	4.6%	29.7%	8.8%	-5.1%	19.0%	-10.6%	
Total Expenditure	\$1,373,719	\$1,103,305	\$881,153	\$662,677	\$598,522	\$498,332	\$467,615	\$460,615	\$439,915	\$479,569
% Increase / (Decrease)	24.5%	25.2%	33.0%	10.7%	20.1%	6.6%	1.5%	4.7%	-8.3%	
Operating Profit	\$109,167	\$71,854	\$180,379	\$42,461	\$75,631	\$21,436	\$10,309	\$42,901	(\$16,799)	(\$6,087)
% Increase / (Decrease)	51.9%	-60.2%	324.8%	-43.9%	252.8%	107.9%	-76.0%	-355.4%	176.0%	
Operating Profit Margin	7.4%	6.1%	17.0%	6.0%	11.2%	4.1%	2.2%	8.5%	-4.0%	-1.3%
Total Other Expenses / (Income)	(\$4,508)	(\$987)	(\$36,856)	(\$22,363)	(\$1,000)	(\$719)	(\$623)	(\$644)	(\$1,134)	- 0
Total Surplus / (Deficit)	\$113,675	\$72,841	\$217,235	\$64,824	\$76,631	\$22,155	\$10,932	\$43,545	(\$15,665)	(\$6,087)
Prior Year Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,249	(\$28,306)	- 0
Opening Accumulated Funds	\$547,052	\$474,211	\$256,976	\$192,152	\$115,521	\$93,366	\$82,434	\$3,640	\$47,612	\$53,699
Closing Accumulated Funds	\$660,727	\$547,052	\$474,211	\$256,976	\$192,152	\$115,521	\$93,366	\$82,434	\$3,640	\$47,612
	2023-2022	2022-2021	2021-2020	2020-2019	2018-2019	2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
Total Current Assets	\$968,567	\$746,796	\$730,662	\$417,416	\$322,357	\$220,765	\$163,088	\$137,561	\$60,935	\$109,455
Total Non-Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$241	\$2,955	\$5,669
TOTAL ASSETS	\$968,567	\$746,796	\$730,662	\$417,416	\$322,357	\$220,765	\$163,088	\$137,802	\$63,890	\$115,124
Total Current Liabilities	\$287,606	\$190,230	\$240,114	\$160,440	\$130,205	\$105,244	\$69,722	\$55,368	\$60,250	\$67,512
Total Non-Current Liabilities	\$20,234	\$9,514	\$16,337	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIABILITIES	\$307,840	\$199,744	\$256,451	\$160,440	\$130,205	\$105,244	\$69,722	\$55,368	\$60,250	\$67,512
Net Assets	\$660,727	\$547,052	\$474,211	\$256,976	\$192,152	\$115,521	\$93,366	\$82,434	\$3,640	\$47,612
Total Accumulated Funds	\$660,727	\$547,052	\$474,211	\$256,976	\$192,152	\$115,521	\$93,366	\$82,434	\$3,640	\$47,612
% Increase / (Decrease)	21%	15%	85%	34%	66%	24%	13%	2165%	-92%	



# SUPPORTING & FUNDING BODIES

Thank you to our financial supporters and funding bodies

Thank you!

The Commonwealth Department of Health and Aged Care

The Commonwealth Department of Social Services

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

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

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

Nat Solomon's Home Trust

All Community Members and Individuals Who Donated

All Supporters at JCS Events and Function

# INDEPENDENT AUDITOR'S REPORT



ABN 58 608 942 221

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[www.thirdsectormanagement.com.au](http://www.thirdsectormanagement.com.au)

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 2023, 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 2023 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

## Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling Jewish Community Services Incorporated's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## Responsibility of the Board for the Financial Report

The Board of Jewish Community Services Incorporated are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the

# INDEPENDENT AUDITOR'S REPORT *cont...*

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.

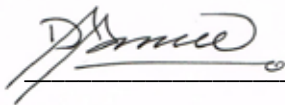
We also:

- 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.

# INDEPENDENT AUDITOR'S REPORT *cont...*

- 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**  
Registered Company Auditor # 45005

**Date:** 13 November 2023

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# INDEPENDENT AUDITOR'S REPORT



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## AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE ACNC Act 2012

To the members of Jewish Community Services Incorporated

In accordance with Subdivision 60-C of the Australian Charities and Not-for-profits Commission Act 2012, I am pleased to provide the following declaration of independence to the members of Jewish Community Services Incorporated.

As lead auditor for the audit of the financial report of Jewish Community Services Incorporated for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

- no contraventions of the independence requirements of the *Australian Charities and Not-for-Profits Commission Act 2012* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in dark ink, appearing to read 'Debra Arnold', is written over a horizontal line.

Debra Arnold **CPA**  
**Director**  
Registered Company Auditor # 45005

**Date:** 13 November 2023

# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC

### FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

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# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC

### REPORT OF THE BOARD

The Board reports that:

- (a) During the financial year ended 30 June 2023, 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: Jody Bund



Treasurer: Jill Noble

8 Nov 2023  
Date

# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>OPERATING INCOME</b>			
<b>Grants</b>			
Commonwealth		430,057	498,371
State		10,730	3,105
Other Grants		-	10,440
<b>Total Grants</b>		<u>440,787</u>	<u>511,916</u>
Donations & Bequests		88,850	39,969
Client Fees & Charges		953,046	623,147
Other Income		203	127
<b>TOTAL INCOME</b>		<u><b>1,482,886</b></u>	<u><b>1,175,159</b></u>
<b>EXPENDITURE</b>			
Asset purchases < \$5,000		6,968	-
Administration Expense		39,612	25,924
Client Support Expense		437,284	278,549
Computer Expenses		15,052	20,952
Insurance Expense		10,014	8,970
Repairs & Maintenance Expense		1,049	992
Salaries, Wages & Overheads		801,006	713,209
Office Expenses		56,451	51,508
Sundry Expenses		6,283	3,201
<b>TOTAL OPERATING EXPENDITURE</b>		<u><b>1,373,719</b></u>	<u><b>1,103,305</b></u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<u><b>109,167</b></u>	<u><b>71,854</b></u>
<b>OTHER INCOME</b>			
Interest		4,508	987
COVID Stimulus Funding		-	-
<b>TOTAL OTHER INCOME</b>		<u><b>4,508</b></u>	<u><b>987</b></u>
<b>SURPLUS/(DEFICIT)</b>		<u><u><b>113,675</b></u></u>	<u><u><b>72,841</b></u></u>

The accompanying notes form part of this financial report



# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash & Cash Equivalents	2	806,474	627,772
Trade Debtors & Other Receivables	3	158,949	116,110
Other		3,144	2,914
<b>TOTAL CURRENT ASSETS</b>		<u>968,567</u>	<u>746,796</u>
<b>NON CURRENT ASSETS</b>			
Property, Plant & Equipment	4	-	-
<b>TOTAL NON CURRENT ASSETS</b>		<u>-</u>	<u>-</u>
<b>TOTAL ASSETS</b>		<u>968,567</u>	<u>746,796</u>
<b>CURRENT LIABILITIES</b>			
Trade Creditors & Other Accruals	5	158,334	80,840
Provisions	6	129,272	109,390
<b>TOTAL CURRENT LIABILITIES</b>		<u>287,606</u>	<u>190,230</u>
<b>NON CURRENT LIABILITIES</b>			
Provisions	6	20,234	9,514
<b>TOTAL NON CURRENT LIABILITIES</b>		<u>20,234</u>	<u>9,514</u>
<b>TOTAL LIABILITIES</b>		<u>307,840</u>	<u>199,744</u>
<b>NET ASSETS</b>		<u>660,727</u>	<u>547,052</u>
<b>ACCUMULATED FUNDS</b>			
Opening Accumulated Funds		547,052	474,211
Surplus/(Deficit) for the year		113,675	72,841
<b>TOTAL ACCUMULATED FUNDS</b>		<u>660,727</u>	<u>547,052</u>

The accompanying notes form part of this financial report

# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Grant Income		489,872	421,600
Client Fees & Charges		995,885	723,390
Donations & Other Income		89,053	40,096
Payments to Suppliers & Employees		(1,400,616)	(1,270,312)
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	7	<b>174,194</b>	<b>(85,225)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest Received		4,508	987
Payment for property, plant and equipment		-	-
Proceeds from sale of property, plant and equipment		-	-
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>4,508</b>	<b>987</b>
<b>NET INCREASE / (DECREASE) IN CASH HELD</b>		<b>178,702</b>	<b>(84,240)</b>
<b>CASH AT THE BEGINNING OF THE YEAR</b>		<b>627,772</b>	<b>712,012</b>
		<b>806,474</b>	<b>627,772</b>

*The accompanying notes form part of this financial report*

# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

	Note	Accumulated Funds \$	Total \$
<b>Balance as at 1 July 2022</b>		547,052	547,052
Tansfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		113,675	113,675
Prior period adjustment	8	-	-
<b>Balance as at 30 June 2023</b>		660,727	660,727

	Note	Accumulated Funds \$	Total \$
<b>Balance as at 1 July 2021</b>		474,211	474,211
Tansfers (to) and from reserves		-	-
Surplus / (Deficit) for the year		72,841	72,841
Prior period adjustment	8	-	-
<b>Balance as at 30 June 2022</b>		547,052	547,052

*The accompanying notes form part of this financial report*

# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

### 1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

In the opinion of the Board, 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 *Associations Incorporations 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 Board and the members of the Association.

Jewish Community Services Incorporated has not assessed whether the special purpose financial statements comply with all the recognition and measurement requirements in the Australian Accounting Standards. That material accounting policies which have not been assessed for compliance with Australian Accounting Standards include Recognition of Income.

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.

#### a) Basis of preparation

The financial statement 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>
AASB 1058	<i>Income of not for profit entities</i>
AASB 15	<i>Revenue from Contracts with Customers</i>

No other applicable Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis (with the exception of the Statement of Cash Flows which is prepared on a cash basis) and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

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.

#### b) Significant Accounting Judgements & Estimates

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

There are no estimates or judgements which have risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

#### c) Income Tax

The Association is exempt from income tax pursuant to the Income Tax Assessment Act.

#### d) 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.



# FINANCIAL STATEMENTS

**JEWISH COMMUNITY SERVICES INC**  
**NOTES TO THE FINANCIAL REPORT**  
**FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

**1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**e) Trade and Other Debtors**

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

**f) Revenue**

All revenue is stated net of the amount of goods and services tax (GST).

Revenue from the rendering of a service is recognised upon the delivery of the service to clients.

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably.

If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied.

When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Donations and bequests are recognised as revenue when received.

Interest income is recognised using the effective interest method.

**g) 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.

**h) 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.

**i) 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.

# FINANCIAL STATEMENTS

## JEWISH COMMUNITY SERVICES INC NOTES TO THE FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
<b>2 CASH &amp; CASH EQUIVALENTS</b>		
Cash on hand	269	664
Cash at Bank - Cheque Account	428,440	253,847
Cash at Bank - Term Deposit	152,951	150,711
Cash at Bank - Cash Management Account	224,814	222,550
	<u>806,474</u>	<u>627,772</u>
<b>3. TRADE DEBTORS &amp; OTHER RECEIVABLES</b>		
Trade Debtors	114,806	108,811
Less: Provision for Doubtful Debts	(1,000)	(1,000)
Other Receivable	45,143	8,299
	<u>158,949</u>	<u>116,110</u>
<b>4. PROPERTY, PLANT &amp; EQUIPMENT</b>		
Plant & Equipment - at cost	-	-
Less Accumulated Depreciation	-	-
	<u>-</u>	<u>-</u>
<b>5. TRADE CREDITORS &amp; OTHER PAYABLES</b>		
Trade Creditors	37,589	15,942
Accruals	21,254	16,992
Payroll Liabilities	14,523	12,024
Provision for Grants In Advance / Repayable	84,968	35,882
	<u>158,334</u>	<u>80,840</u>
<b>6. PROVISIONS</b>		
<b>CURRENT</b>		
Annual Leave	75,395	67,518
Long Service Leave	53,877	41,872
	<u>129,272</u>	<u>109,390</u>
<b>NON CURRENT</b>		
Long Service Leave	20,234	9,514
	<u>20,234</u>	<u>9,514</u>
<b>7. CASH FLOW INFORMATION</b>		
(a) Reconciliation of net cash provided by operating activities to operating result:		
	2023	2022
	\$	\$
Operating Result	113,675	72,841
Non-cash flows in operating result:		
Depreciation	-	-
Employee Provision Expense	30,602	27,864
Interest Received	(4,508)	(987)
Changes in assets and liabilities:		
(Increase)/Decrease in Trade Debtors & Other Receivables	(42,839)	(100,242)
(Increase)/Decrease in Other Current Assets	(230)	(130)
Increase/(Decrease) in Trade Creditors & Other Accruals	77,494	(84,571)
	<u>174,194</u>	<u>(85,225)</u>





**JEWISH  
COMMUNITY  
SERVICES INC.**

Community Care & Connect





**JEWISH  
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