



ANNUAL REPORT

2023



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Message from the Chairperson and the CEO

We are pleased to be able to present the Annual Report 2022/2023 of the Australian Croatian Community Services Ltd (ACCS).

Guided by our Strategic Plan, we remain driven and focused on the ACCS as a provider of choice for culturally tailored services that sustain and nurture individuals, promote community well-being and celebrate diversity. Although we encountered a number of challenges this financial year, ACCS met its service obligations and remains on the track to achieve its strategic goals.

OPERATIONAL AND STRATEGIC CONTEXT

ACCS faced very important operational and strategic challenges over the last twelve months, some of those challenges were:

- Implementation and staff training of changes introduced through National Aged Care Reform. (An introduction of Code of Conduct, Serious Incident Report Scheme in home care and Strengthening Provider Governance responsibilities are the new requirements.)
- Changes to industrial arrangements such as shift changes and portable long service scheme. (These changes required considerable attention to ensure viability.)
- Ongoing operational challenges like staff recruitment and more.

CONTINUOUS IMPROVEMENT PROCESSES

All government-funded aged care providers are required to comply with *8-Aged Care Quality Standards* that reflect the level of care and services the community expects from them. ACCS upholds those standards very seriously. Throughout the year we were updating our policies, processes, forms and internal assessment tools. Best practices in promoting quality of care and mitigating potential risks to consumers are adopted. We predominantly used an e-platform called Altura for our professional development. This increased our knowledge and understanding about aged care best practices,



Dr Miro Ljubcic, Chairperson



Franci Buljat, CEO

including quality and safety standards and quality of care for consumers.

QUALITY REVIEW

ACCS Quality Audit Review on 13 to 15 February 2023 by Aged Care Quality and Safety Commission demonstrated that we are competent across every standard. No specific areas were identified in which improvements are needed to ensure compliance. The Quality Review looked at site assessment, observed our services, assessed our documents and performed interviews with staff and consumers/representatives and other stakeholders. The success of this project is due in large part to the hard work of everyone involved. Thank you to all programs staff for their dedication and effort.

GOOD GOVERNANCE

The Board, together with senior management team, demonstrated competence in working together throughout the year. The Board Charter was adopted by ACCS Board with the purpose to promote high standards of corporate governance.

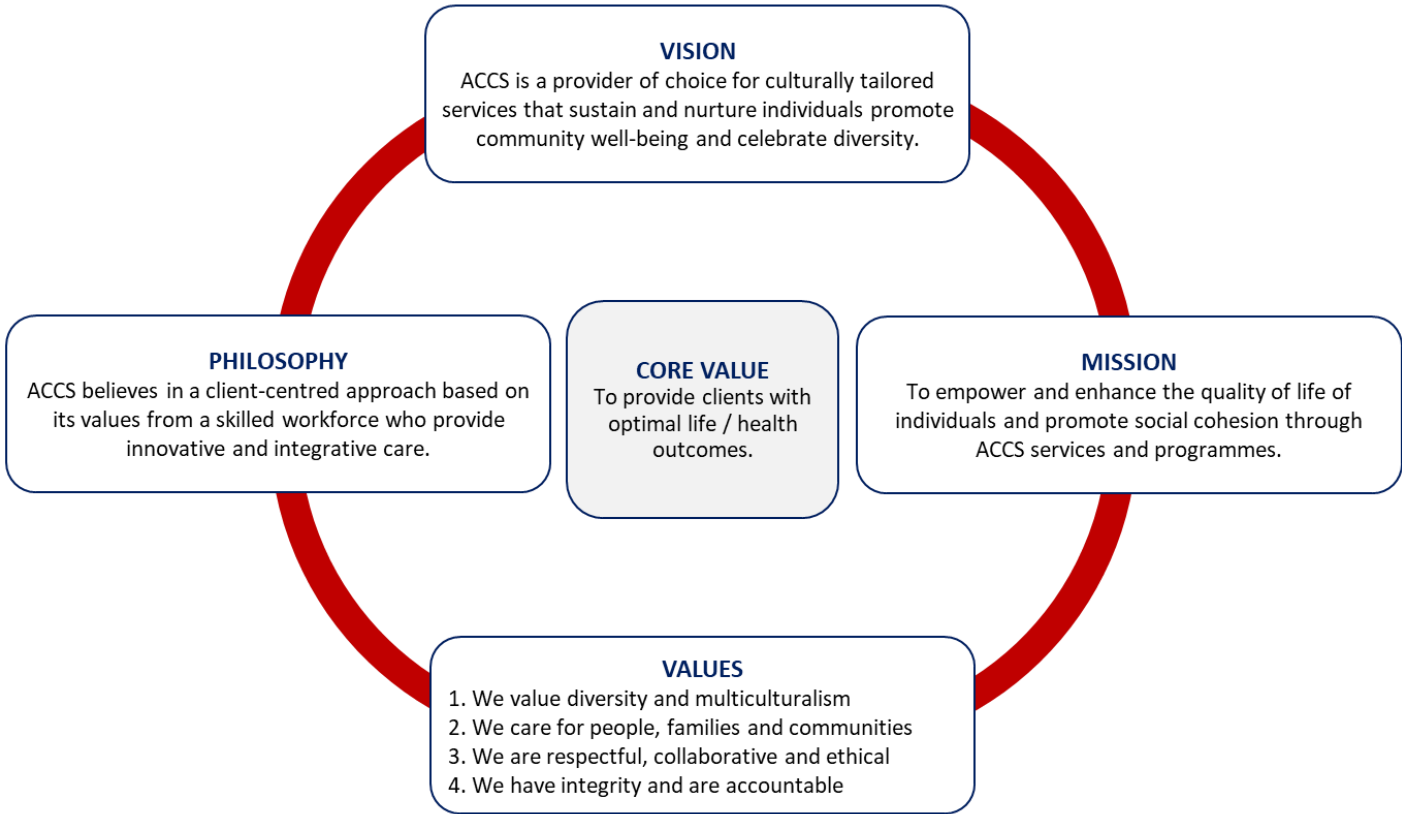
We remain proud of ACCS' legacy and continue with strong leadership and growth in a climate that embraces change, whilst striving to deliver best practice standard of service and care.

CONCLUSION

Our sincere gratitude to all staff including volunteers for their commitment to achieving the desired outcomes during these challenging times.

We move forward with optimism and inspiration.

ACCS Vision, Mission, and Values



OUR VALUES

Our values guide our behaviour and work practices as we strive to enhance the lives of individuals and families; strengthen community wellbeing; and preserve cultural heritage.

We value diversity and multiculturalism	<ul style="list-style-type: none">■ We instinctively recognise and value multiculturalism.■ We recognise and value people's diversity, equality and human rights.■ We deliver high quality services to individuals and families regardless of cultural heritage, age, gender or sexual orientation.
We care for people, families and communities	<ul style="list-style-type: none">■ We support and empower clients through our work.■ We take an inclusive approach to decision making.■ We appreciate the importance of culturally appropriate services and strive to provide these through our work.■ We advocate on behalf of individuals, families and communities through our work.
We are respectful, collaborative and ethical	<ul style="list-style-type: none">■ We treat people with fairness, objectivity, and courtesy.■ We are inclusive and seek input and involvement in all decision making.
We have integrity and are accountable	<ul style="list-style-type: none">■ We are professional and transparent in all our dealings.■ We are honest and trustworthy.

OUR MOTTO

Your Needs – Our Services

Culturally tailored services aligned with individual, family and community needs.

Quality & Operations Manager Report

A YEAR TO REMEMBER...

2022/2023 has been a long but unforgettable year. Coming out of the COVID-19 Pandemic was a relief to all, however we continue to remain vigilant to ensure the spread of the infection is minimised.

In October/November 2022, Home Care Providers were required to review their systems and processes in relation to the Aged Care Code of Conduct and the Serious Incident Response Scheme which commenced in December 2022. Both of these new regulations required a full review of the Human Resource policy/procedures/processes and the Incident Management system. This also included training for the workforce and lots of information being provided to our clients within the community.

As ACCS has continued to grow and our clients requiring their packages to be up-graded to levels 3 and 4, it was vital for ACCS to review staff skills and capabilities ensuring the workforce was providing care and services using best practices. This involved reviewing many policy and procedures including processes and the introduction of the Clinical Care Manager position. This also included a review of our training program for the workforce which involved staff competencies.

Our clients are our number one priority. We have strong processes in place to ensure our clients are reviewed on a regular basis by our Care Managers and Registered Nurses, ensuring they have the appropriate care and services in place to meet their needs, preferences and goals. Thank you to our Care Managers, Registered Nurses and our Direct Care Workforce for their on-going support, dedication and commitment to our clients.

Contract Management was another area that was reviewed to ensure that the contractors who provide care and services to our clients are meeting the regulatory compliance requirements.

The review involved appointing a Contract Manager in a part time position to:

- Appoint qualified and accredited contractors
- Ensuring compliance documentation is current and valid – such as police checks and AHPRA registrations.
- Annual reviews occur in a timely manner

This has ensured our contractors who provide care and services to our clients are qualified, accredited professional personnel and use best practices to deliver care and services to our clients in the community.

We have strong processes in place to ensure our client's care plans are reviewed on a regular basis ensuring they have the appropriate care and services in place to meet their needs, preferences and goals. Our clients are the number one priority, their care and service needs matter, their voice matters, they matter and for this reason ACCS takes pride in providing high quality care and services to our clients. Thank you to our Care Managers, Registered Nurses and our Direct Care Workforce for the on-going care, support, dedication and commitment to our clients.

The highlight for 2022/2023 was our Aged Care Quality Safety and Commission (ACQSC) Review Audit in February 2023. This entailed three Assessors conducting an audit across all 8 Aged Care Standards for both the Home Care Packages (HCP) and the Commonwealth Home Support Program (CHSP). Following the review audit and implementation of further improvements, the recommendations from the ACQSC was that all 8 Standards were compliant and no further areas for improvements were identified.

A big thank you to all our clients, client's representatives, our Admin and the Direct Care Workforce. This achievement would not be possible without the clients/client's representative's support and our staff hard work, dedication and support.

Our Staff - Our Biggest Asset

As our workforce continues to provide high quality care and services to consumers, we continue to rise to workforce challenges within the sector.

ACCS continues to buck the trend and has employed both frontline and administration team members.

As committed to during the strategic planning, we have employed amazing team members both in frontline and admin roles of various multicultural backgrounds. Their varied knowledge and experience they have brought has been significant.

Our Registered Nurses continue to play an important role in providing the clinical care and support to our consumers. Their support continues to be an invaluable asset.

To further strengthen that support for the Registered Nurses, we have employed a Clinical Care Manager; Kelly Hardstaff-Snow. Her role is to support, guide and mentor the nursing team by way of her experience and knowledge. It's evident that this support has been extremely beneficial. Further to this her guidance to the Care Managers in relation to clinical matters is an additional asset and yet another layer of strengthening the clinical component. The Clinical Care Manager is also supported by the Quality Manager ensuring the relevant processes and documentation are in unison.

Our staff are indeed our biggest asset and we are continuously working on ways to improve and build on our strengths. As part of this process, a team building weekend away was undertaken

in February 2023 for the admin team. The focus was to build on team morale and respect and understand our differences and strengths. To further build on those strengths we were lucky enough to be joined by our guests Gabriela Krivosija and Cindy Drake.

Gabriela held an exciting expressive painting session which the team took part in, with each individuals painting culminating to form one large mandala. A true reflection of how great team work, with all working towards the one goal can produce success.

Cindy Drake provided results from the DISC Communication survey, elaborating in her presentation the various working styles of the team and how they all fit into bringing together the end positive result.

Outside of the constraints of the business setting, much laughter, delicious culinary treats and enjoyable dinner dance brought the entire team together. A very successful team building weekend!

Professional development of the team continues to be front and centre, with the in house Altura training platform delving flexibility as never before. All new team members undertake training modules that are the base prior to them commencing with ACCS, providing us with a greater level of reassurance.

The team were again offered to partake in non-accredited training sessions in an informal setting - Work systems and communication.





Topics raised ranged from communication, documentation and review relevant standards. In fact leading to various forms being updated accordingly. As per previous sessions this has been a successful avenue for the team to learn & express their learning needs in an open informal setting, much admired by the participants.

Areas of training undertaken over the last 12 months include::

- SIRS
- Code of Conduct
- Quality Standards
- First Aide & CPR
- Manual Handling
- Supporting people to move
- PPE doffing and donning
- Mask fittings for Covid Outbreak team
- Communication - Customer Service
- Quality Audit Report, reflection on Quality Review
- Audit Recommendation Report, reflection
- Power of Attorney, Advance Care Planning
- Professional Workplace Culture
- Recognising changes in client needs
- Dementia - documenting changes in behaviours
- Recognising dementia, depression and delirium
- Assisting a person to shower
- Being an effective team
- Infection control - Hand hygiene
- Meal Prep
- Mobile App

We continue to provide Direct Care Workers to our consumers through brokerage organisations such as Home Instead, Happy Carers and Good Companion.

A warm thank you to these organisations for their on-going support and assistance.

To further build on our communication meetings have taken place with these providers. Ensuring our processes and supports meet the ultimate goal of providing a high standard of care for our clients. It's been a positive and productive exercise which has further cemented our partnerships.

ACCS staff are predominantly bi-lingual who speak both Croatian and English languages and indeed others such as Macedonian, Bosnian, Hungarian and Greek.

The familiarity and connection this provides our consumers cannot be understated.

We continue to meet the challenges within the sector with the view to continually improve our teams skills and knowledge. The outlook is bright in us rising to the challenges as we endeavour to continue to make a positive difference to the community.

What Our Nursing Staff Do and Why

The Registered Nurses role is multi-faceted, from providing care for our clients, supporting, and mentoring our Direct Care Workers and Care Managers through to ensuring ACCS meets its responsibilities under the Quality-of-Care Principles. Especially complying with the Aged Care Principle's - Standard 1, 2 and 3 of the 8 standards.

Ongoing assessment and planning with our clients are requirements for ACCS to meet Standard 2 (Ongoing assessment and planning with consumers). The Registered Nurses are appropriately skilled and qualified to undertake assessments and planning with our clients. A Person-centred care approach is used to complete an annual assessment and care plan development. Ongoing nursing reviews and assessments are then completed four monthly or when a client's condition changes. For example, when a client has a fall or admission to hospital. They partner with clients by exploring what their needs, goals and preferences are, for them to live their day to day lives with dignity. By reviewing regularly, the nurses assess and plan with clients on issues such as clinical and personal care, dietary requirements, continence management, mobility aids and assistance, visual, hearing and communication assistance.

The nurses provide care that is safe and effective, which is best practice and respects the clients care choices. Meeting standards 1, 2 and 3. The nurses will be involved in care and education on issues such as wound, diabetic, medication and

continence care. For the nurses to meet their obligation to provide ethical, effective, safe, and competent practice they attend education sessions and undertake 20 hours of Continuing Professional Development.

The nurses recently attended an education session on Dysphagia, wound care and Falls prevention. When outside their scope of practice, they will seek services by referrals to Allied Health such as Occupational, Speech and Physio therapist and engage with General Practitioners and diabetic educators for further advice.

Our nurses work alongside our Care Managers and Direct Care Workers, providing support and education. Four mornings a week the Nurses attend handover with the Care Managers. This meeting allows the staff to discuss any incidents, such as falls, missed medication, wounds, and hospitalisations. The notes documented by the Direct Care workers, which they complete at the end of a service are read by the nurses. Through this collaboration, the nurses can be alerted to a change in a client's condition and the need for reassessment or review by the GP. The nurses extend that support and education to our clients and their families when needed.

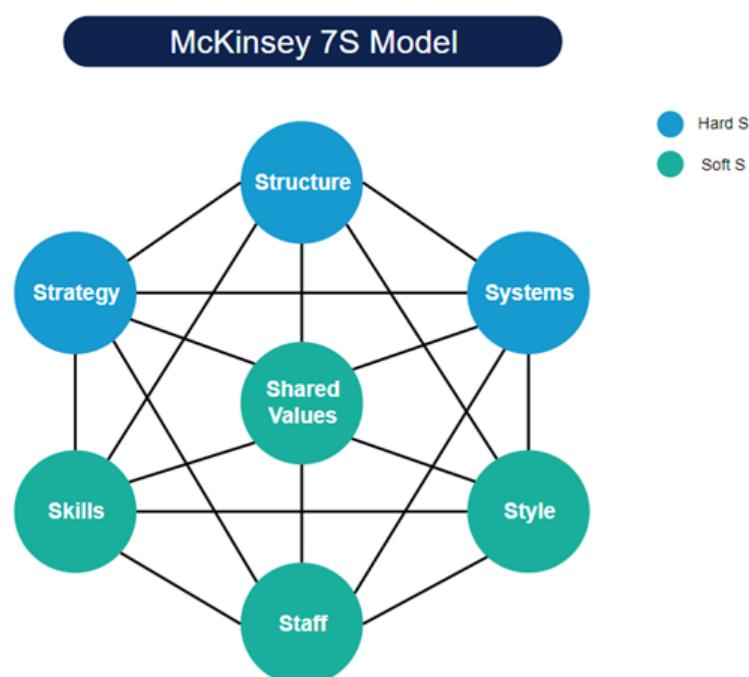


ACCS Moving Forward - Review and Restructure

Providing a high quality care and services that meet community and government expectations is a multidimensional challenge. Issues around workforce, systems, viability, funding, governance and regulation must all be addressed. ACCS will attempt to address current workload and recently implemented sector changes, but also the ones that are coming up for unified home care. This will be done by reviewing and restructuring its systems and operational models. For this purpose we will be using **McKinsey 7S Model**.

This model illustrates the core components of an organization that must be aligned and balanced to produce better results. The diagram below shows these seven components, with 6 arranged at the hexagon's corners around the central one. The interconnecting lines between the segments show an extensive connection between the departments. The seven elements discussed in this McKinsey 7s model are:

- 1 **Strategy:** The plan of the company that directs all the operations
Strategic priorities set out at ACCS Strategic Planning 2022 and also by the Board of Directors (during their workshop)
- 2 **Structure:** How the teams and departments at ACCS are structured (Programs and Support areas, workload of staff) Current workload due to growth reported via meetings, individual consultations, trends and improvement forms
- 3 **Systems:** The system defines the activities carried out by the staff and tools used (automated/ manual activities, software efficiencies, policies and procedures)
Processes in place to achieve business outcome. Current systems and processes – reported as not working efficiently (systems not reliable, hence lot of manual work, mistakes happening)
- 4 **Skills:** Skills describe the available skills at the organization
Competencies and capabilities that can be leveraged to determine if the staff has the skills needed to achieve future goals
- 5 **Staff:** It indicates the staffs' expertise in their respective work areas.
Recruitment, Training and Development Needs
- 6 **Style:** Style is how the higher executive tier manages the organization (organisational culture).
Management style and corporate culture. How staff is managed and the impacts this has on productivity
- 7 **Shared Values:** This code of conduct is applicable at every level of the organization, also called superordinate goals. The values are common and central to each working segment; thus, it is placed at the axis of all other components in the McKinsey model.



Services We Provide



Home Care Packages

The Australian Government's Home Care Package Program (HCP) helps elderly people live independently in their own home for as long as they can. It is based upon a Consumer Directed Care model and gives clients more choice and control over their care than ever before.

There are four levels of Home Care Packages. Each level provides a different amount of funds, which are used to pay for any services that will contribute to clients remaining safely in their home.

We at ACCS continue to provide the clients with care support arrangements that meet their assessed care needs and help

them stay safely in their homes. They receive quarterly bilingual newsletters and thus stay informed about all the changes within the program.

Annual surveys indicate that clients are satisfied with the level of care and services provided to them. This was also reflected during quality review in February this year. ACCS was found compliant against all standards and outcomes. Both HCP and CHSP teams are very proud of this achievement.

In the last financial year ACCS delivered HCP services to 260 clients in the north west and south east regions of Melbourne and also in Geelong.



Ana came to Australia where she met her husband Niko and got married. Ana has been a client with ACCS for many years and says she was one of the first Geelong clients to be signed up with ACCS. Anna recalls the time when the CEO came to

her house to assist with the assessment and sign up and said she was so thankful that there was an organisation where the staff spoke Croatian and understood the clients.

When speaking with Ana, she tells me that she feels lucky to have an organisation that can support her in a way that is culturally inclusive. I found this to be greatly important to Ana as she has found confidence in what the government is able to provide to people from diverse backgrounds. Ana says she is blessed to be living in Australia with all the help she is able to receive with services through ACCS.

Ana is able to receive transport and domestic assistance services through her home care package funding. The transport services have been able to help Ana to access the wider community, often going down to Corio Village to do her shopping where she will also bump into old friends. This allows Ana to be able to also have a bit of socialisation while doing her shopping and errands.

ACCS has been able to provide Ana with many other supports, such as having a Croatian speaking registered nurse visit during the year which assures Ana she is receiving the best of care. As Ana's English is not the best, she says she feels comfortable in her home having the support of staff who are able to speak with her in her native language. Ana is grateful for the country that she lives in and everything Australia and ACCS has been able to offer her!

Our Consumers - Our Stories

Mr. Stanislav Bacak is a new client of Australian Croatian Community Services.

He chose our organization as a provider of home care and support services because he heard only the best about the professionalism and quality of services and employees.

Stanislav, who likes to be called Stan, lives with his wife Marta, who is his huge support and irreplaceable companion. This wonderful couple claim that they don't go anywhere without each other and it's a beautiful habit that has followed them since the moment they met. An extremely hospitable and friendly couple, Stan and Marta complement each other in conversation and actions. In addition to his wife, Stan has two children and grandchildren who help him whenever they can. This vital gentleman enjoys gardening and playing bocce with friends in a nearby park. Stan is grateful for the help and services he receives as a part of the home care package, because, as he says, he and his wife still try not to burden anyone too much for help, but additional help will definitely come in handy.

"It's always a pleasure to talk and know that you provide services to wonderful and humble people, and that the help of service providers will make their lives easier and better."


The manager of home care and services and the employees of our organization wish this wonderful couple many more happy



and healthy years together and sincerely appreciate the choice of Mr. Bacak.

Entry Services at Home and in the Community





The Commonwealth Home Support Programme (CHSP) provides a range of entry-level aged care services to help frail older people, aged 65 or over, maintain their independence and continue living safely at home and in their communities.

The HACC-PY Program caters for people under 65 years of age with disabilities and medical conditions that require support and assistance.

Entry level support services delivered through ACCS include:

- Domestic Assistance
- Social Support Individual and Transport
- Social Support and Planned Activity Groups

Domestic Assistance

This continued to be the most sought service under CHSP and is delivered in Western and Southern Metro region.

It continued to be a fortnightly service that is provided to our consumers in their home ensuring their environment is safe and clean. Some of our consumers receiving this type of assistance have transitioned into the Home Care Packages provided by ACCS, as their increased needs could no longer be accommodated through this program. CHSP consumers during this period continued to transition to HCP faster than in the past and as a result, consumers on the waiting list for CHSP program have been able to commence with the service sooner than before.

Domestic assistance service was the least affected service during the last year with only few occasional services being cancelled due to consumers isolating for having COVID or flu symptoms or attending special doctor's appointment.

This service, especially in the Western metro region, is high in demand due to a higher number of Croatian elderly living in the area. Thanks to the program funding flexibility we were able to deliver more hours of DA service than other less requested services such as assistance with shopping or transport during the last financial year.

Social Support Individual and Transport

These services are delivered across Northern, Western and Southern Metropolitan regions by our staff and volunteers.

Our dedicated volunteers give away their free time to provide support and assistance to the elderly consumers in their homes, offering regular support visits, assistance with shopping, transport and escorting consumers to medical and other appointments and social clubs. Due to the COVID-19 restrictions, vaccination requirements and recommended social isolation, services involving volunteers had suffered a major drawback that continued throughout the reporting period and started to slowly recover in the second part of the year.

Reasons for services being cancelled were ranging from:

- Some of consumer children were working from home and had more time to help their parents with shopping or visit them more regularly. Therefore, less shopping services were required with some being completely cancelled.
- Due to the occasional closure of shopping malls and social clubs, and doctor's appointments switching to online consultations, there were less requests for Transport.
- Because of the government restrictions to limit travelling and recommendations for elderly people to self-isolate, consumers have cancelled all of their non-essential trips.
- Some of the consumers did not vaccinate and could no longer participate in social or community life due to vaccination requirements.
- Consumers, their family members or staff being tested COVID positive or having flue like symptoms needed to self-isolate for a period of time had led to services being cancelled.



Social Support Groups

The ACCS Social Support Groups (SSG) are designed to create opportunities for seniors to socialise and participate in culturally appropriate activities that are organised according to their interests. The aim is to maintain friendship, keep the group members active, engaged and reduce their social isolation. Research from the National Institute on Aging has shown that good socialisation among the elderly can promote better physical and mental health leading to longer life expectancy and reduced risks of cognitive decline.

The activities in the groups across the Northern, Western and Southern region were conducted online using zoom when it was not possible to meet face to face. Participants took part in the gentle exercise program, singing classes and different information sessions.

It is great to report that our groups were very busy putting their crafting skills to the test by completing different projects such as decorating boxes, bottles and candles by using the "decoupage technique", making wheelbarrow, bird houses, printing photo's on canvas, making jewellery, greeting cards and preparing Easter and Christmas decorations. Groups were regularly playing bingo, bowling, billiard and bocce. Information sessions covered topics on nutrition, aged care system, elder abuse, dementia, mental health, Centrelink and safe driving. We had several guests coming to the groups such as Stefaniya

Soldan, self-thought painter and member of the Croatian Art Society and the Croatian Society of Composers, Emma Viskic, an Australian novelist and musician, author of the internationally acclaimed series of crime novels that won numerous prizes, including a Ned Kelly award and unprecedented five Davitt awards.

Documentary movie "Countryman" by Australians with Croatian roots Peter Pecotic and Joseph Williams, story about the life of Croatian emigrants in Australia and the meeting of father and son, an Aboriginal artist, after 40 years was shown in all our SSG. We continued to regularly provide and distribute updated information on the COVID-19 pandemic and ways to protect one self and others in Croatian and English languages.

Different activities were organized to mark and celebrate special days such as International Women's Day, Valentine's Day, Easter, Christmas, Mother's Day, Father's day, ANZAC Day, Statehood and Independence Day of the Republic of Croatia. In addition, we organized several excursions such as a visit to Croatian club in Morwell, Australian Rainbow Trout Farm, golf playground in Bundoora, Myuna animal farm and nursery, Yarra Valley chocolate factory and Yering winery station Watergarden and Prince Mark Hotels and Bunjil Place Gallery in Narre Warren.



Home and Community Care for Younger People

Our HACC YP group under the age of 65, was regularly involved in the gardening activities taking care of four garden beds in Westvale Community Gardens, cultivating, planting seeds and harvesting vegetables native to Australia, with some produce being donated to other social groups at the centre.

Similarly to last year, fun packs which included crosswords, puzzles, colouring papers, traditional Bosnian coffee, cookies and greeting cards were delivered to group members before Ramadan and Eid.

Apart from gardening the group regularly played bingo and had light exercises, painting and craft classes. They also played mini golf and enjoyed a trip to Philip Island spa and Geelong, and had a session on Centrelink.

Throughout the reporting period we were once again forced to adapt the plans and be creative with new activities and ways to deliver them.

Despite the difficulties, we are happy to report that most of our consumers were able to take part in the activities. This would not have been possible without a firm dedication of all of our staff and volunteers. During the period of social isolation it was once again confirmed that technology can't replace a direct physical contact, but it has its advantages and did open up new possibilities.

Community Engagement

KULTURA U ORGANIZACIJI AUSTRALSKO-HRVATSKIH DRUŠTVENIH USLUGA

'Zemljak' probudio duboke emocije



Film je priča o životu hrvatskih iseljenika u Australiji, posebice onih s otoka Korčule, ali i o susretu oca i sina aboridžinskog umjetnika nakon punih 40 godina

Pripremila: Suzana FANTOV

U grupama društvene potpore Casey, Brimbank i Maribyrnong koje djeluju u okviru Australso-hrvatskih društvenih usluga organizirano je prikazivanje dokumentarnog filma "Zemljak" Australaca hrvatskih korijena Petera Pecotića i Josepha Williamsa.

"Film je priča o životu hrvatskih iseljenika u Australiji, posebice onih s otoka Korčule, ali i o susretu oca i sina aboridžinskog umjetnika nakon punih 40 godina.

Članovi grupe su s oduševljenjem i suzom u oku pogledali film koji im je probudio sjećanja i vratio ih u vrijeme njihovog dolaska u Australiju. "Zemljak" je film koji spaja ljude, obitelj, kul-

Članovi grupa Brimbank i Maribymong u petak, 23. lipnja, svečanim su ručkom i tortom obilježili i Dan neovisnosti Republike Hrvatske, spomendan koji se slavi 25. lipnja* - objavili su članovi grupa na svojoj službenoj Facebook stranici.

ACCS took part in the Ageing Well Expo that was organized by the City of Whittlesea. We were one of the 35 exhibitors at this event visited by around 500 visitors.

We also had a stall at both, the Easter and Christmas Expo in Clifton Hill and presented what we do at the Community Centre in Hamlyn Heights in Geelong.

ACCS is also supporting seven Australian Croatian Senior Citizen Clubs helping them with the registrations and application for Government and local fundings and conducting presentations on aged care and services that are available to elderly citizens.

We have a great cooperation with the Croatian Herald, weekly newspaper that regularly prints articles about our activities as well as the local community radio station 3ZZZ.

DRUŽENJE VESELE PROSLAVE GRUPE DRUŠTVENE POTPORE BRIMBANK, MARIBORN, ONG, HUME I WHITTLESE KOJE DELUJU U OKVIRU AUSTRALSKO-HRVATSKIH DRUŠTVENIH USLUGA

Kad slike govore više od riječi: sretan nam Dan Australije!



Ovaj drhtavi praznik još uvijek na većinu na sobom donosi radost nezadnog dana, priliku za druženje, tradicionalne roštiljanje, odmor uz hladan pivo, slatke 'Pavlovi'...

Prigerson, Eugene HENTON
 Pahr, William (P) STEVENSON
 Creation Community Services

Australija je u šestosti, 26. mjestu, na listi, predlažući svoj državni pramac - Australia Day - koji je u posljednje vrijeme vezan i uz brojna događanja i osporavanja, ali koji još uvijek na većini Australaca za sebou donosi radost i srećan događaj, priliku za druženje tradicionalne obitelji, odmor na plaži i stizanje "barfosa", kao i dječjarski, poput hrvatski dječjarski i njihovih putovanja zabavom uopće laka je za postati. *Antonia Antonova*

Evo i galerije fotografija koje
 prikazuju kako su grupe društva
 na području koje dijelimo u okviru
 Austrijsko-krovačkih društvenih
 udruženja - Bratstvo, Mariborski
 Flom i Whitlows - uz oblije
 u koje i kroz neposredno društvo
 predstaviti delimično praznik - Das
 Australia.

Community Visitor Scheme

This program which involves volunteers consists of two areas as follows:

- Group visits to Aged Care Residential Facilities
- One on one visits to eligible HCP consumers.

Our volunteers, according to plan, continued to visit Croatian people living in aged care facilities and private homes providing them with opportunity to talk to someone in their own language. The program was re-adjusted few times due to the COVID restrictions and vaccination requirements.

The revised program involved:

- Visits being converted to phone calls
- Use of virtual platforms such as Skype and Zoom
- Group visits switching to one on one visits.

The program was again affected by COVID-19 regulations due to different reasons:

- Consumers being transferred from one aged care facility to another.
- Consumers with dementia or hearing problems not being able or interested in phone or virtual calls.
- Aged Care facilities being closed to visitors due to a virus outbreaks or consumers being tested positive.
- Nursing or eligible home care package consumers being afraid of the virus and volunteers being allowed to visit only one consumer reduced capacity and will of volunteers being involved in the program to conduct online calls.
- Volunteers being afraid or not interested to continue with the activities.

Despite all of the challenges the services continued and were very much appreciated by our consumers.

Funding for CVS program ended at the end of the financial year but visits, funded by ACCS, continue.

Still volunteering, at 89 years of age, Marija uses public transport to get to several nursing homes where she spends time comforting the residents of Croatian background. Many of those were actually clients of ACCS.

Thank you for your service Marija!



Adult Community Education

As an aside to the primary role of ACCS, to provide in-home aged care services, ACCS is also committed to enhancing the lives of its community members through its Education Program. In the 2022/2023 year, a total of 6 courses were delivered with over 150 students in attendance.

The Education Programs offered at ACCS cover two areas:

- ACFE (Adult, Community and Further Education)
 - Digital Literacy and Language – to help learners navigate the ever-changing technology-driven landscape
 - Employability – to provide staff with further skills and training as required
- Croatian Language Program – to provide students with a

cultural link to their Croatian heritage and/or language skills for travelling

ACCS would like to thank Mr Joseph Petric, Consul General, and Croatian Consulate staff for their ongoing and dedicated support of the ACCS Croatian Language Program. ACCS would also like to thank the Adult Community and Further Education (ACFE) Board for their continued sponsorship enabling ACCS to deliver its digital and literacy programs.

Special thanks must also be given to all ACCS tutors who are key to the success of this program, dedicating themselves to helping their students achieve their learning goals.



The Digital Essentials courses have proven popular for adult learners in the Croatian CALD community. These courses are structured to provide students with practical skills and knowledge to navigate the use of technology in

everyday situations.

An example of this was when students, at their end of semester celebration at a local eatery, were able to order and pay for their own meals via QR codes using their own mobile phones.



Financial Report

MESSAGE FROM TREASURER



Below are the audited financial statements for this financial year that ended 30th June 2023. The Income of \$7,547,013 represents small but, continued growth compared to income of \$7,128,620 for the previous financial year.

The total expenditure accumulated to \$7,618,826, where staffing expenses

absorbed 61.5 per cent of that. The remaining 38.5 per cent attributed to other operational costs, such as program and consumer expenses, offices rent, office expenses and technology.

The Australian Croatian Community Services Ltd (ACCS) is

predominantly funded by the Department of Health and Aged Care, hence ACCS would like to acknowledge this. We are expressing our thanks and appreciation. Likewise, our thanks goes to our auditors at Onefocus and the ACCS Board of Directors for their services offered.

We appreciate and convey our thanks to everyone that has contributed in any way to the success and further development of this fine organisation. In particular we would like to acknowledge our workers that deliver services to those people in need. We express our appreciation to our hard working office individuals and others.

Once again, thank you all.



Slavko Bilos, Treasurer

DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2023. In order to comply with the provisions of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act).

Directors

The names of the directors in office at any time during or since the end of the year are:

- | | |
|---|----------------------|
| ■ Ms Jenny Matic (until 30 November 2022) | ■ Ms Meredith Adams |
| ■ Dr Miro Ljubcic | ■ Ms Nina Vucic |
| ■ Mr Slavko Bilos | ■ Mr George Tsironis |
| ■ Mr Steven Milicevic | |

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated. The President's role was assumed by Dr Miro Ljubcic on 8 December 2022.

Company Secretary

Franci Buljat held the position of company secretary during the financial year.

Principal Activities

The principal activity of the company during the financial year was the provision of community and aged care services to the Croatian born Victorians and broader community.

No significant changes in the nature of the company's activity occurred during the financial year.

Review of Operations

During the year, the company continued to engage in its principal activity, the results of which are disclosed in the attached financial statements. The loss for the year amounted to \$71,813 (2022: profit of \$533,126).

The company receives majority of its funding through Commonwealth and State Government Grants.

Significant Changes in the State of Affairs

No significant changes in the company's state of affairs occurred during the financial year.

DIRECTORS' REPORT

STRATEGIC GOALS

Pillar A We continue to develop our impact, diversity and quality in our services and community advocacy.

Pillar B We continue to develop a professional and supported staff team.

Pillar C We continue to develop as a thriving, robust organisation.

Key Performance Measures

Proportion of funding provided by / Year	2023	2022
Government Grants and Subsidies	97.90%	98.20%
Donations	0.01%	0%
Interest on Investments	0.53%	0.05%
Other	1.56%	1.74%
Proportion of funding spent on / Year	2023	2022
Client contract and programs	85.50%	85.40%
Administration	14.50%	14.60%
Fundraising	0%	0%

Goals for 2022-2023

PILLAR A

We continue to develop our impact, diversity and quality in our services and community advocacy.

A1 GROWTH AND DIVERSITY	Target 2022-2023	Actual 2022-2023	Description
Develop and Implement annual Business Plan	Prepared	Prepared	✓
Number of in home care recipients (Home Care Packages)	275	258	✗
Including 5% growth in non-Croatian speaking HCP clients	50	53	✓
Number of basic support services recipients through CHSP program (DA, SSI, T)	61	65	✓
Number of activity group participants (SSGs)	120	119	✗
Total number of recipients of care and participants in our programs	456	442	✗
Number of volunteers supporting our services	20	12	✗
Number of students - Croatian language classes	100	100	✓
Number of students - ACFE classes	45	14	✗
Expand ACCS Operation into other states (three year plan)			2022-2025
Review current service offering against identified needs and increase / decrease services offered as required.	Prepared	Prepared	✓
A2 IMPACT	Target 2021-2022	Actual 2022-2023	Description
Develop a multiyear Marketing and Multi brand Strategy			2023/2024
Develop a Digital Impact Strategy			2023/2024
A3 QUALITY	Target 2021-2022	Actual 2022-2023	Description
Implement Policy Review Schedule	Prepared	Prepared	✓
Report against Continuous Improvement Plan	Completed	Completed	✓

Goals for 2022-2023 (cont'd)

PILLAR B

We continue to develop a professional and supported staff team.

B1 TRAINING AND DEVELOPMENT	Target 2022-2023	Actual 2022-2023	Description
Annual and 3 monthly Staff Learning Training and Development Plan	Prepared	Prepared	✓
All DCWs to have basic accredited qualifications within 18 months of commencement	100	100%	✓
10% senior management, middle management and administration staff, including health professionals to enrol and commence post graduate qualifications by December 2023	Completed	Completed	✓
Offer all non- bilingual staff Croatian Aged Care Course	Completed	Completed	✓
Ensure all staff will be able to communicate effectively with those clients who either do not speak English or Croatian.			2022-2025
All staff to complete 90% attendance rate for planned continuing educational sessions	Completed	Completed	✓
B2 CULTURE AND LEADERSHIP	Target 2022-2023	Actual 2022-2023	Description
Provide continuing education or formal courses for staff	Completed	Completed	✓
Individualised Succession Plan for all staff	Completed		2022-2025
All HR Policies and Processes are in place	Completed		2022-2025
B3 PEOPLE AND CULTURE (HR)	Target 2022-2023	Actual 2022-2023	Description
Develop Workforce Capability, Planning and Development Strategy			2022-2025
Develop an Employment Diversity Framework (Diversity Plan)	Updated	Updated	✓
Ensure Best practice approaches for health and safety and wellbeing for all staff and volunteers (already within ACCS – review and adjustment required)	Completed	Completed	✓

NOTE items in “red” amended from the original plan.

PILLAR C

We continue to develop as a thriving, robust organisation.

C1 SYSTEMS AND INFORMATION TECHNOLOGY	Target 2022-2023	Actual 2022-2023	Description
Design and Implement IT Strategy			2023/2024
Implement Systems Quality process			2023/2024
Deliver quality financial, operational and other systems			2023/2024
C2 ASSETS AND RESOURCES	Target 2022-2023	Actual 2022-2023	Description
Develop sustainable property strategy			By end of 2023
Design an initial Fundraising Strategy			By end of 2023
C3 GOVERNANCE AND PLANNING	Target 2022-2023	Actual 2022-2023	Description
Design Initial Environmental Framework			2022-2025
Review and evolve Governance in support of the strategic plan	Completed	Completed	✓

DIRECTORS' REPORT

INFORMATION ON DIRECTORS AT BALANCE DATE

Ms Jenny Matic (*retired on 30 November 2022*)

Qualifications: Bachelor of Science; Advanced Diploma in Business (Accountancy), MAICD

Dr Miro Ljubicic

Qualifications: Masters in Computer Science, Doctor of Business Administration

Mr Slavko Bilos

Qualifications: Diploma of Financial Planning

Mr Steven Milicevic

Qualifications: Bachelor of Laws. Bachelor of Arts

Ms Meredith Adams

Qualifications: Associate Diploma of Business in International Trade

Ms Nina Vucic

Qualifications: Master of Education, Diploma and Bachelor of Education, Bachelor of Arts (majors in Political Philosophy, Psychology and Criminology), Certificate IV in Training and Assessment, Retired Division 1 Registered Nurse

Mr George Tsironis

Qualifications: Member of the Australian Psychological Society

MEETINGS OF DIRECTORS

During the financial year, seven meetings of directors were held. Attendances by each director were as follows:

CURRENT BOD	POSITION HELD	MEETINGS HELD (7)	MEMBERSHIP
Jenny Matic	Chairperson	A 1 / E 2	Retired 30/11/2022
Dr Miro Ljubicic	Vice-Chair / Chairperson as of 8/12/22	A 7 / E 7	Director since 2013
Slavko Bilos	Treasurer	A 6 / E 7	Director since 2015
Meredith Adams	Director	A 6 / E 7	Director since 2020
Steven Milicevic	Director / Vice Chair as of 8/12/22	A 6 / E 7	Director since 2020
Nina Vucic	Director	A 7 / E 7	Director since 2021
George Tsironis	Director	A 6 / E 7	Director since 2021
		A = attended; E = Eligible to attend	

Events Subsequent to the End of the Reporting Period

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations, or the state of affairs of the company in future financial years.

Environmental Regulation

The company's operations are not regulated by any significant environmental regulation under a law of the Commonwealth or of a State or Territory.

Indemnification of Officers

No indemnities have been given or insurance premiums paid, during or since the end of the financial year, for any person who is or has been an officer or auditor of the company.

Proceedings on Behalf of the Company

No person has applied for leave of court to bring proceedings on behalf of the company or intervene in any proceedings to which the company is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The company was not a party to any such proceedings during the year.

DIRECTORS' REPORT

Limited Liability

The company is registered with the *Australian Charities and Not-for-profits Commission* and is a limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$ 1.00 towards meeting any outstanding obligations of the company. At 30 June 2023, the total amount that members of the company are liable to contribute if the company is wound up is \$17.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2023 has been received and can be found on page 7 of the financial report.

Signed in accordance with a resolution of the Board of Directors.

Director



Name : DR MIRO LJUBICIC

Director



Name : SLAVKO BILOS

Dated this 6th day of November 2023

AUDITOR'S INDEPENDENCE DECLARATION
TO THE DIRECTORS OF AUSTRALIAN CROATIAN COMMUNITY SERVICES LTD



AUDITOR'S INDEPENDENCE DECLARATION
UNDER SUBDIVISION 60-C OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION ACT 2012
TO THE DIRECTORS OF AUSTRALIAN CROATIAN COMMUNITY SERVICES LIMITED

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 directors of Australian Croatian Community Services Limited.

As the lead audit partner for the audit of the financial report of Australian Croatian Community Services Limited for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2023 there have been no contraventions of:

- i. the auditor independence requirements as set out in the *Australian Charities and Not for Profits Commission Act 2012* in relation to the audit; and
- ii. any applicable code of professional conduct in relation to the audit.

one focus Audit + Assurance Pty Ltd

onefocus Audit & Assurance Pty Ltd
ACN 163 796 147

A handwritten signature in black ink, appearing to read 'Scott Phillips'.

Scott Phillips
Director

Signed in Melbourne this 6th day of November 2023

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023	2022
		\$	\$
REVENUE			
Grants Received	2	7,388,363	7,000,462
Other Income	2	158,650	128,158
EXPENSES			
Employee Benefits expense		(4,717,878)	(4,163,367)
Client expenses		(2,041,660)	(1,753,274)
Interest expense		(618)	(3,158)
Computer & IT Support		(126,103)	(120,656)
Depreciation and amortisation expenses		(92,864)	(98,039)
Other expenses from ordinary activities		(639,703)	(457,000)
(Loss) / Profit before income tax for the year	3	(71,813)	533,126
Income tax expense		-	-
Net (loss) / profit for the year		(71,813)	533,126
Other comprehensive income		-	-
Total other comprehensive income for the year		-	-
Total comprehensive (loss) / income for the year		(71,813)	533,126
Total comprehensive (loss) / income attributable to the members of the company		(71,813)	533,126

The accompanying notes form part of these financial statements.

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	2023	2022
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4(a)	4,100,079	4,720,441
Trade and other receivables	5	637,002	566,868
Other assets	6	516,075	41,805
TOTAL CURRENT ASSETS		5,253,156	5,329,114
NON-CURRENT ASSETS			
Plant and equipment	7	61,161	39,030
Right of use assets	8	-	32,830
Other assets	6	14,882	14,882
TOTAL NON-CURRENT ASSETS		76,043	86,742
TOTAL ASSETS		5,329,199	5,415,856
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	170,169	199,943
Lease liabilities		-	34,432
Provisions	10	685,360	505,139
Grants and Contributions in advance	11	764,092	972,880
TOTAL CURRENT LIABILITIES		1,619,621	1,712,394
NON-CURRENT LIABILITIES			
Provisions	10	115,267	37,338
TOTAL NON-CURRENT LIABILITIES		115,267	37,338
TOTAL LIABILITIES		1,734,888	1,749,732
NET ASSETS		3,594,311	3,666,124
EQUITY			
Retained earnings		3,594,311	3,666,124
TOTAL EQUITY		3,594,311	3,666,124

The accompanying notes form part of these financial statements.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	3,132,998	3,132,998
Profit attributable to the company	533,126	533,126
Balance at 30 June 2022	3,666,124	3,666,124
Loss attributable to the company	(71,813)	(71,813)
Balance at 30 June 2023	3,594,311	3,594,311

The accompanying notes form part of these financial statements.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	Note	2023	2022
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from government and sponsors		7,179,575	6,829,732
Other Income		48,362	79,025
Interest received		40,154	3,790
Payments to suppliers and employees		(7,471,237)	(6,314,230)
Net cash (used in) / provided by operating activities	4(b)	(203,146)	598,317
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant and equipment		(82,166)	(23,371)
Payment for deposit of property		(300,000)	-
Payment for right of use assets capital amount		(35,050)	(55,800)
Net cash used in investing activities		(417,216)	(79,171)
Net Increase in cash held		(620,362)	519,146
Cash at the beginning of the financial year		4,720,441	4,201,295
Cash at the end of the financial year	4(a)	4,100,079	4,720,441

The accompanying notes form part of these financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

The directors have prepared the financial statements on the basis that the company is a non-reporting entity because there are no users who are dependent on its general purpose financial reports. This financial report is therefore a special purpose financial report that has been prepared in order to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012. The company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial report has been prepared in accordance with the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Statement of Cash Flows, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 124: Related Party Disclosures, AASB 1048 Interpretation of Standards and AASB 1054: Australian Additional Disclosures.

The significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members, are consistent with the previous period unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

The financial statements were authorised by the directors of the company for issue on the same date as signing the Director's Declaration.

Revenue

The company recognises income from its main revenue/income streams, as listed below:

- **Government grants**

AASB 1058.8-10 When the company receives government grants that are in the scope of AASB 1058 (being a transaction where the consideration paid to acquire an asset is significantly less than fair value principally to enable the company to further its objectives), it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied. In all other cases (where the contract is not 'enforceable' or the performance obligations are not 'sufficiently specific'), the transaction is accounted for under AASB 1058 where the company:

- Recognises the asset in accordance with the requirements of other relevant applicable Australian Accounting Standards (e.g. AASB 9, AASB 16, AASB 116 and AASB 138)
- Considers whether any other financial statement elements should be recognised ('related amounts') in accordance with the relevant applicable Australian Accounting Standard including:
 - contributions by owners (AASB 1004)
 - a lease liability (AASB 16)
 - revenue, or a contract liability arising from a contract with a customer (AASB 15)
 - a financial instrument (AASB 9)
 - a provision (AASB 137)
- Recognises income immediately in profit or loss for the excess of the initial carrying amount of the asset over any related amounts recognised.

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

Plant & Equipment

Each class of plant and equipment is carried at cost or fair values are indicated, less, where applicable, accumulated depreciation and impairment losses.

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the assets employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Plant & Equipment (Cont'd)

Plant and equipment that have been contributed at no cost, or for nominal cost are valued and recognised at the fair value of the asset at the date it is acquired.

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised lease assets is depreciated on a straight-line basis over the asset's useful life to the company commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rates
Office Furniture & Equipment	20% - 50%
Leasehold Improvements	33.33%
Software Licence	33.33%
Website Development	33.33%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the income statement. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

Leases

At inception of a contract, the company assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the company where the company is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the company uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the company anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Leases (Cont'd)

Concessionary Leases

For leases that have significantly below-market terms and conditions principally to enable the company to further its objectives (commonly known as peppercorn/concessionary leases), the company has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions to the instrument. For financial assets, this is the date that the company commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and subsequent measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: *Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Instruments (Cont'd)

Classification and subsequent measurement (cont'd)

Financial assets

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The company initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an “accounting mismatch”) that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the company made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the company's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Instruments (Cont'd)

Derecognition (cont'd)

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the company no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the company elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

The company recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (eg amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The company uses the following approaches to impairment, as applicable under AASB 9:

- the general approach; and
- the simplified approach.

General approach

Under the general approach, at each reporting period, the company assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the company measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Instruments (Cont'd)

Impairment (cont'd)

- if there is no significant increase in credit risk since initial recognition, the company measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (ie diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Recognition of expected credit losses in financial statements

At each reporting date, the company recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (eg loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

Impairment of Assets

At the end of each reporting period, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Employee Provisions

Short-term employee benefits

Provision is made for the company's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The company obligations for short-term employee benefits such as wages, salaries are recognised as part of accounts payable and other payables in the statement of financial position.

Contributions are made by the company to employee superannuation funds and are charged as expenses when incurred.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Employee Provisions (Cont'd)

Other long-term employee provisions

The company classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The company's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the company does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

The company classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the company's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

Trade and other receivables

Trade and other receivables include amounts due from members as well as amounts receivable from customers for goods sold. 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.

Accounts receivables are initially recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment. Refer above for further discussion on the determination of impairment losses.

Goods and Services Tax (GST)

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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities, which are recoverable from or payable to the ATO, are presented as operating cash flows included in receipts from customers or payments to suppliers.

Income Tax

No provision for income tax has been raised, as the company is exempt from income tax under Div. 50 of the *Income Tax Assessment Act 1997*.

Trade and other payables

Trade and other payables represent liabilities for goods and services received by the company which remain unpaid at the end of the reporting period. The balance is recognised as a current liability with amounts paid in accordance with supplier trading terms.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Provisions

Provisions are recognised when the company has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

Economic Dependence

Australian Croatian Community Services Ltd is dependent on government funding for the majority of its revenue used to operate its functions.

NOTES TO THE FINANCIALS STATEMENTS

Note 2: Revenues

	2023	2022
	\$	\$
(a) Revenues recognised		
Operating grants and subsidies	7,388,363	7,000,462
Brokerage	-	21,135
Interest received	40,154	3,790
HCP & CHSP fees	61,427	45,215
Other revenue	57,069	58,018
	<u>7,547,013</u>	<u>7,128,620</u>

Note 3: Profit Before Income Tax

The following significant revenue and expenditure items are relevant in explaining the financial performance:

Expenses

Remuneration of auditor	12,000	10,000
Bad debt write-off	1,229	5,844
Program expenses	81,287	45,094
Client services expenses	<u>1,920,978</u>	<u>1,639,375</u>

Note 4: Cash and Cash Equivalents

(a) Cash and cash equivalents

Cash at bank – Business Cheque Account	71,051	740,208
Cash at bank – Business Online Saver Account	602	612
Cash at bank – High Interest Account	2,208,813	3,761,664
Cash at bank – Cash Management Account	16,811	217,334
Cash at bank – Term Deposit Account	1,800,000	-
Petty cash and Paypal account	2,802	623
	<u>4,100,079</u>	<u>4,720,441</u>

Reconciliation of cash

Cash and cash equivalents	<u>4,100,079</u>	<u>4,720,441</u>
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(b) Reconciliation of cash flow from operations with (loss) / profit after income tax

(Loss) / Profit after income tax	(71,813)	533,126
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Non-cash flows in profit

Depreciation and amortisation	92,864	98,039
Interest expense on lease liabilities	618	3,158

Changes in assets and liabilities

(Increase)/Decrease in trade and other receivables	(70,134)	(45,343)
(Increase)/Decrease in other assets	(174,269)	(8,143)
Increase/(Decrease) in unexpended grants	(208,788)	(170,730)
Increase/(Decrease) in trade and other payables	(29,774)	62,621
Increase/(Decrease) in provisions	258,150	125,589
Cash flows provided/(used in) by operating activities	<u>(203,146)</u>	<u>598,317</u>

NOTES TO THE FINANCIALS STATEMENTS

Note 5: Trade and other receivables

	2023 \$	2022 \$
Current		
Trade debtors	13,396	44,137
Less – Provision for doubtful debts	(5,000)	(5,000)
Accrued income	628,606	527,731
	<u>637,002</u>	<u>566,868</u>

Note 6: Other Assets

Current		
Prepaid expenses	51,816	41,805
Prepaid long service leaves	163,759	-
Deposits on property	300,500	-
	<u>516,075</u>	<u>41,805</u>
Non-current		
Security bonds	14,882	14,882

Note 7: Property, Plant and Equipment

Plant and Equipment

Office Furniture and Equipment

At cost	171,896	96,727
Less accumulated depreciation	(110,735)	(69,957)
	<u>61,161</u>	<u>26,770</u>

Leasehold Improvements

At cost	13,291	49,602
Less accumulated depreciation	(13,291)	(37,342)
	<u>-</u>	<u>12,260</u>

Software Licence

At cost	14,159	14,159
Less accumulated depreciation	(14,159)	(14,159)
	<u>-</u>	<u>-</u>

Website Development

At cost	3,200	3,200
Less accumulated depreciation	(3,200)	(3,200)
	<u>-</u>	<u>-</u>

Total Plant and Equipment	<u>61,161</u>	<u>39,030</u>
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Note 8: Right of Use Assets

Non-current

Leased offices	-	132,421
Accumulated depreciation	-	(99,591)
Net carrying amount	<u>-</u>	<u>32,830</u>

The company did not renew the lease contract during the year. Instead, the Company is renting the office on a monthly basis and no right of use assets are recognised.

Note 9: Trade and Other Payables

Current

Sundry creditors and accruals	150,839	154,522
Amounts payable to Australian Taxation Office (GST & PAYGW)	19,330	45,421
	<u>170,169</u>	<u>199,943</u>

NOTES TO THE FINANCIALS STATEMENTS

Note 10: Provisions

	2023 \$	2022 \$
Current		
Employee benefits – Annual Leave	261,772	270,003
Employee benefits – Long Service Leave	423,588	235,136
	<u>685,360</u>	<u>505,139</u>
Non-current		
Employee benefits – Long Service Leave	115,267	37,338
	<u>115,267</u>	<u>37,338</u>
Total employee benefits liability	<u>800,627</u>	<u>542,477</u>

Note 11: Grants and Contributions in Advance

Current

Home Care Package (HCP) Client Funds unexpended	764,092	972,880
	<u>764,092</u>	<u>972,880</u>

Note 12: Related party transactions

a. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any directors (whether executive or otherwise) of the company, is considered key management personnel.

b. Other related parties

Other related parties include close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel, individually or collectively with their close family members.

c. Key management personnel compensation:

short-term and post-employment benefits

- -

Other long-term benefits

- -

- -

Other Related Parties:

Transactions with related parties

- -

Note 13: Company Details

The principal places of business are:

- 22 Fitzgerald Road, Sunshine West VIC 3020
- Suite 3, 57 Robinson Street Dandenong VIC 3175
- 34 McClelland Street, Bell Park VIC 3215

Note 14: Members' Guarantee

The company is incorporated under the Corporations Act 2001 and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute up to \$1.00 towards

- a) The company's liabilities contracted before the person ceased to be a Member; and
- b) Costs, charges and expenses to wind up and adjust the rights of the contributories among themselves.

At 30 June 2023, the number of members was 17.

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Australian Croatian Community Services Limited (the “registered entity”), the directors of the Company declare that, in the directors' opinion:

- 1 The financial statements and notes, as set out on pages 8 to 22, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a comply with Australian Accounting Standards to the extend described in Note 1; and
 - b give a true and fair view of the financial position of the company as at 30 June 2023 and of its performance for the year ended on that date.
- 2 There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.


This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

Director



Name: DR MIRO LJUBICIC

Director



Name: SLAVKO BILOS

Dated this 6th day of November 2023



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN CROATIAN COMMUNITY SERVICES LIMITED**

Opinion

We have audited the financial report of Australian Croatian Community Services Limited (the "Registered Entity"), which comprises the statement of financial position as at 30 June 2023, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Registered Entity is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:

- giving a true and fair view of the Registered Entity's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 ACNC Act, the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* (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 the directors' 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.

Information Other than the Financial Report and Auditor's Report Thereon

The directors are responsible for the other information. The other information comprises the information included in the Registered Entity's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The directors of the Registered Entity are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Registered Entity to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Registered Entity or to cease operations, or have no realistic alternative but to do so.



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
AUSTRALIAN CROATIAN COMMUNITY SERVICES LIMITED (CONT'D)

Auditor's Responsibility 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 this financial report.

As part of an audit in accordance with the 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 the directors.
- Conclude on the appropriateness of the directors' 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.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities within the Registered Entity to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our opinion.

We communicate with the directors 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.

one focus Audit & Assurance Pty Ltd

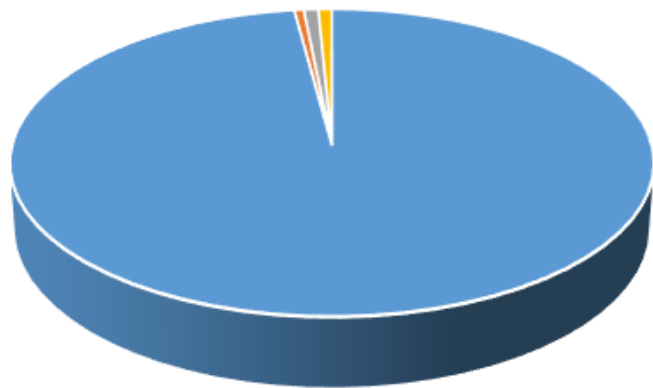
onefocus Audit & Assurance Pty Ltd
ACN 163 796 147

Scott Phillips
Director

Signed in Melbourne this 6th day of November 2023

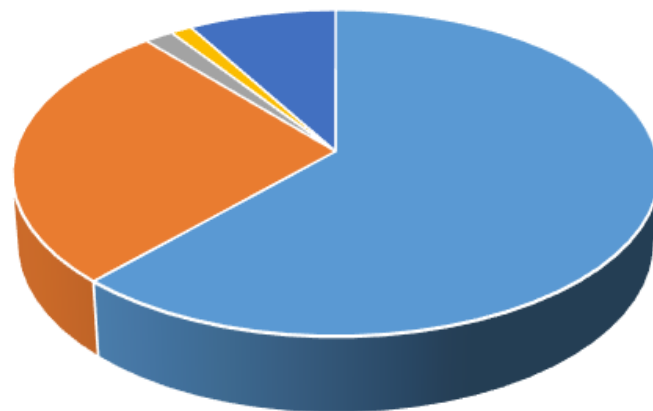
Finances in a Snapshot

REVENUE 2023



- Operating Grants and Subsidies \$7,388,363
 - Interest Received \$40,154
 - HCP & CHSP Fees \$61,427
 - Other Revenue \$57,069
- TOTAL:** \$7,547,013

EXPENSES 2023



- Employee Benefit expense \$4,717,878
 - Client expenses \$2,041,660
 - Computer & IT Support \$126,103
 - Depreciation and amortisation \$92,864
 - Other Expenses \$640,321
- TOTAL:** \$7,618,826

BALANCE SHEET

Assets	2023	2022
Current Assets	\$5,253,156	\$5,329,114
Non-current Assets	\$76,043	\$86,742
Total Assets	\$5,329,199	\$5,415,856
Liabilities		
Current Liabilities	\$1,619,621	\$1,712,394
Non-current Liabilities	\$115,267	\$37,338
Total Liabilities	\$1,734,888	\$1,749,732
Total Equity	\$3,594,311	\$3,666,124

Acknowledgements

Australian Croatian Community Services acknowledges the contributions made from the following valued funders, councils, trusts and foundations for their support and contribution in 2022-2023.

- Department of Health and Aged Care
- Department of Health and Human Services
- Department of Families, Fairness and Housing
- Department of Education and Training
- Brimbank City Council
- Hume City Council
- Greater Dandenong Council
- Learn Local
- Western Region Aged Care Public Fund Inc (WRAC)
- One Focus
- Dandenong City Soccer Club
- Croatian Catholic Centre “St Anthony” Geelong
- Croatian Catholic Centre “St Leopold Mandic” Sunshine.



Free Call 1800 953 963

Facebook/Australian Croatian Community Services

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ABN 64 270 128 675

"Delivering Quality Aged Care and Community Services since 1984"