

Annual Report 2021



Pictured: Andelka Petrovic, Celebrated 100th Birthday in October 2020

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Message from the Chairperson and the CEO

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In what has been a challenging and difficult year, it gives us a great pleasure to present this annual report 2020/2021, marking another successful year of accomplishments.



JENNY MATIC, CHAIRPERSON



FRANCI BULJAT, CEO

REFLECTION

COVID-19

The COVID-19 pandemic has had a profound impact on the broader community, and the impacts on the aged care sector have been extreme. When our usual day to day activities ceased due to lockdown, we drew on the courage and determination of our staff, the resilience of our clients and the professionalism of our teams in ensuring that the vulnerable in our community were still able to access much needed support services. There was an immediate transference in our priorities as our planned projects took second place to the welfare of our community. We recognised that our way of operating had to change and change quickly, in order to meet government regulatory guidelines and still cater for the needs of our elderly. All of our staff worked with determination and persistence, from providing constant phone support to our clients who needed someone to understand their fears and anxieties to securing protective equipment for direct care staff or ensuring our clients would still receive the services they need, regardless of what changes were required to make it happen.

INNOVATION

Now more than any other time, people needed reassurance and connections, we needed to strengthen the relationships with our stakeholders. We have continued with the “in house” delivery of culturally specific frozen meals to our clients, thus providing additional opportunities for wellbeing checks. Weekly gatherings of our social support groups were running on Zoom platforms and activity packs were delivered to their doors. Our Croatian language classes and computer and literacy courses were run on Zoom that have now become the norm and will be a blueprint that will continue to evolve in our future business. Over the past year, we have been working with our staff to drive a culture of learning and positive change through the introduction of weekly meetings and training sessions. An internal education program has been introduced to support Aged Care Quality and Safety Standards. Trends that were

identified through the self-assessment processes have been actioned, and new policies and procedures were developed and implemented to improve outcomes for clients, staff and volunteers.

Different modes of service delivery that offer flexible, adaptable and innovative technologies are not as difficult to adopt as we had thought.

ROYAL COMMISSION INTO AGED CARE QUALITY AND SAFETY

The Royal Commission into Aged Care Quality and Safety handed in their final report in March 2021. The Commissioners identified systemic problems including inadequate funding, variable provider governance, leadership and culture, understaffed, undertrained and underpaid workforce, and lack of transparency and strong end effective regulations. This has provided Australia with once in a generation opportunity to address these issues and realise a better aged care system. ACCS will therefore need to further adapt and transform in response.

IN CLOSING

A special acknowledgement to our care and administration staff, our volunteers and contractors. Thank you for all that you do for the organisation and for the support that you give us. Thank you for the additional work during what was a very challenging year. To the Board of Directors – thank you for your continued support, guidance and expertise. We trust that you will enjoy reading ACCS 2021 annual report which provides comprehensive information on our COVID response and service offerings during the year.

Treasurer's Report



A handwritten signature in black ink, appearing to read 'Slavko Bilos'.

SLAVKO BILOS, TREASURER

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I am pleased to present the audited financial statements for the year ended 30th June 2021. This financial year has a surplus of \$867,903.

Income for the 2020/2021 financial year was \$5,975,325 which represents continued growth compared with income of \$4,647,551 for the previous 2019/2020 financial year.

This result is the product of good financial management including gaining income from our key service areas (Home Care Packages program, Commonwealth Home Support program and Brokerage Services) as well as close monitoring of expenses over the entire financial year.

Expenditure for the 2020/2021 period was \$5,107,422. Staffing expenditure was 64% an investment which pays dividends for our members in terms of service delivery. The remaining 36% was on operational costs such as program and consumer expenses, rent and office expenses and IT Support.

Australian Croatian Community Services Ltd (ACCS) receives core funding from the Department of Health, and for this we offer our thanks and appreciation.

You will find a comprehensive audited financial report in the pages ahead. The financial results are a noteworthy accomplishment given the challenges faced during Covid 19 pandemic.

Thank you to the entire team across the organization for this positive result. I would like to personally thank our Finance Officer, Senka Grancieri, for her sound oversight and control of the day-to-day financials in the organisation.

I would also like to express thanks to our new auditors at Asparq, and the members of ACCS Board of Directors, for their services and feedback.

This has been another successful year with the financial position of the organisation being stronger as we leave the year than when we entered it. I am confident we are heading in the right direction.

Moving Forward 2021-2022

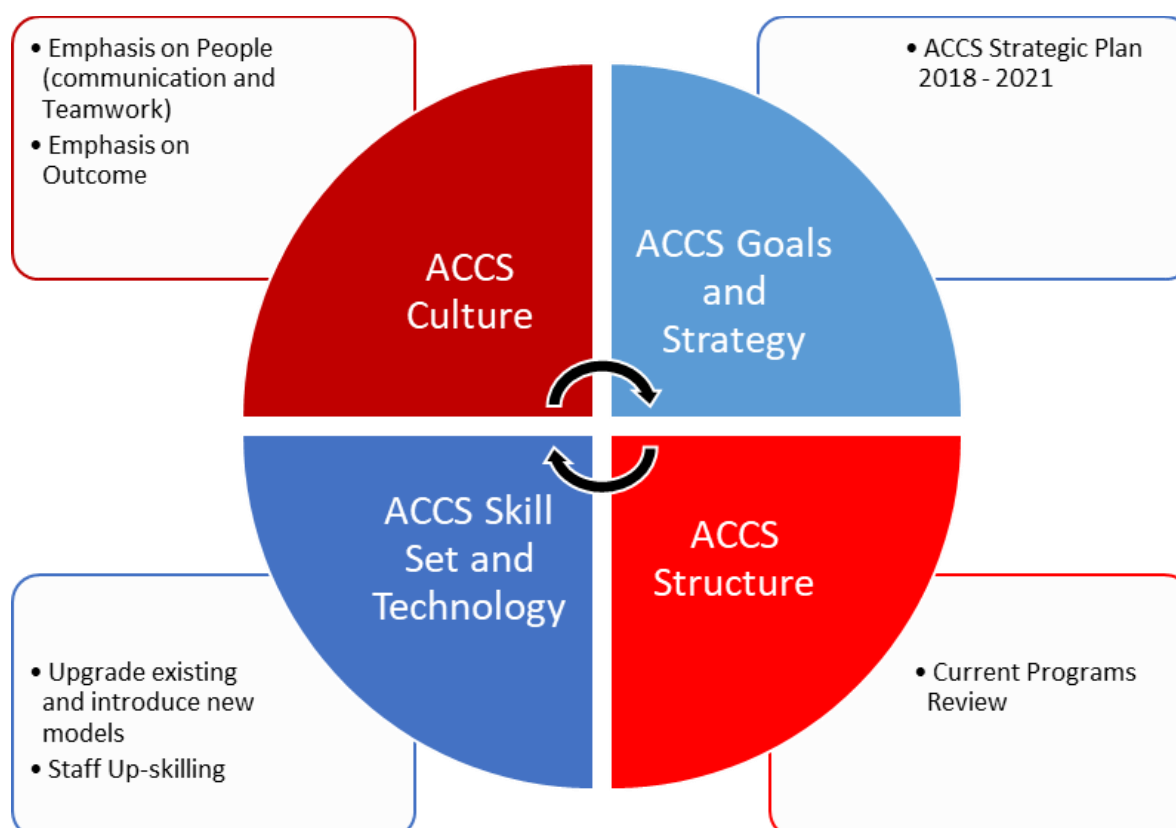
Internal Review and Program Restructure

An internal review and program restructure process will be underway next financial year to ensure that the organisation is

- (a) structured effectively to deliver results against objectives in an ever-changing environment, and
- (b) prepared for an expected increase in future demand for services.

The review and restructure process will evaluate ACCS operations against four spheres of influence; Culture, Goals and Strategy, Skill Set & Technology, and Structure, with each sphere focusing on specific initiatives and projects.

Spheres of Influence



The major projects planned, as a part of this review and restructure process, are as follows:

- ◆ Staff survey on ACCS Vision, Mission and Values
- ◆ Employee Engagement interviews, conducted one on one with the CEO
- ◆ Employment of a Human Resources Officer, responsible for all staff matters and training/professional development
- ◆ HCP program restructure, to cater for best practice and high quality in our Home Care Packages program, and to prepare for upcoming changes in service reporting (Improved Payment Arrangements).

Workforce and Professional Development



It has been another year of significant growth at ACCS with the increased Home Care Packages being released by the Department of Health and this influx of growth continues to be anticipated over the next 12 months as well.

ACCS workforce has grown to maintain the high quality of care and services to our consumers. Over the last 12 months ACCS has employed staff in both administration and frontline. At the end of June 2021, ACCS is proud to announce we have 49 Direct Care Workers across the three regions (South/East of Melbourne, North/West of Melbourne and Geelong). Our administration team also has increased with further two Care Managers, another Rostering/Admin Officer, a Support Finance Officer and an Executive Assistant.

It was also evident that our consumer care and service needs have increased requiring more clinical care. As a result, ACCS recruited two part time Registered Nurses to provide clinical care support to our consumers and clinical guidance to our workforce.

We have continued to provide Direct Care Workers to our consumers through brokerage organisations such as Southern Migrant and Refugee Centre (SMRC), Home Instead, Mercy Health and Good Companion. Thank you to these organisations for their on-going support and assistance.

ACCS staff are bilingual who speak both Croatian and English languages and some speak other languages including Hungarian, Greek and Macedonian.

Professional development is provided to staff both internally and externally, some areas of training covered in the last 12 months include:

- ◆ Refresher on First Aid and CPR
- ◆ Elder Abuse
- ◆ Challenging behaviours
- ◆ Manual Handling
- ◆ Mobile App
- ◆ Incident Reporting
- ◆ Recognising consumer deterioration or change in health condition

ACCS has further advanced in timely communication and exchange of information between frontline and office staff, having implemented DCW Mobile App, a process whereby our DCW staff have immediate access to consumer updated information and care plan at a click of a button, ensuring the consumer goals, needs and preferences are met as per their assessed needs.



Challenging but Successful Year

It has been a very challenging year for all at ACCS, including our consumers, staff, volunteers and contractors, however in the same token a very successful year too. Throughout the year regardless of the imposed restrictions, we are proud to report that we have not had any positive COVID-19 cases. Our staff and volunteers were all provided with extensive infection control training, including an update infection prevention and control policy and procedure which guided employees related to best practices and guidelines. Some of the processes that were implemented to ensure all consumers, staff, volunteers and contractors were using safe practices to minimise the spread of COVID-19 include:

- ◆ COVID safe plan which was updated each time as per new released guidelines by the Department of Health and Human Services
- ◆ Consumer welfare checks were conducted on a daily basis by ACCS Care Managers.
- ◆ DCW staff conducted welfare checks when visiting clients by asking specific screening questions and including temperature checks.
- ◆ DCW staff also conducted daily checks on themselves by answering specific screening questions and their own temperature checks.
- ◆ Consumers were informed of any changes on a regular

basis through quarterly newsletters and letters that were also translated into Croatian language.

- ◆ Dedicated administration staff communicated with frontline staff and volunteers through COVID news via emails.
- ◆ Training on Donning and Doffing of PPE
- ◆ Commonwealth Home Support Program (CHSP) social support groups changed from gathering face to face groups to a gathering in zoom sessions.
- ◆ Consumers were supported by ACCS dedicated staff and SSG Co-ordinators by providing equipment and training in how to use zoom so they can be part of the groups.
- ◆ Croatian cuisine frozen meals for both our HCP and CHSP consumers continued throughout the year.

Thank you to all of our staff, volunteers and contractors who have worked tirelessly throughout the year providing continuous services and care to our consumers during one of the most challenging times. Just as important, it must be concluded with a thank you to all ACCS consumers and their representatives for their support and proactive measures taken to minimise the spread, as a Team we really did it.

It starts with the knowledge...

We are here to help our prospective consumers and their families make the right choices for themselves. Our knowledgeable and caring team listens, provides information and helps find the right solution for them.

We advise them when they:

- ◆ Start thinking about care for themselves or a loved one
- ◆ Need help finding the right home care services
- ◆ Have questions about financial options
- ◆ Are unsure where to find answers to their questions.

We believe that our services are very unique, just as our clients' needs are.

We are responding to enquiries and referrals and coordinate all intake related tasks, including allocation of new consumers to the Care Managers team.

We found that once they are with us, they stay with us because they trust us. We make sure those delivering services meet our strict criteria: appropriate qualifications, checks and insurance. This means our consumers can be confident those providing their care will do so safely and with compassion.

In 2020/2021 Financial year we have received 436 queries from people not knowing where to begin when they started to think about aged care. It can be very hard experience.

There were 104 new consumers joining our care this year.

We deliver services that are culturally safe and culturally responsive.





Home Care Packages

2020-2021 proved to be one of the most challenging years we have had to face due to the ongoing Covid-19 pandemic. While we continued to see consumer numbers grow steadily within the ACCS Home Care Package Program (HCP), the way we delivered our services and support to these consumers had to be dramatically altered.

As Care Managers were restricted from visiting consumers for a substantial period of time, regular telephone well-being checks were implemented where Care Managers would contact consumers over the phone to conduct these checks and monitor consumer well-being. In an effort to minimise consumer isolation and loneliness, opportunities were also provided to consumers where they could engage with other ACCS consumers and participate in various activities planned for them over the zoom platform.

ACCS Care Managers continued to work closely together and with their consumers, to ensure that any services required were tailored to the individual consumer's needs, enabling the consumer to remain independent, secure and well in their own home.

General Services and Support Provided to Consumers:

- ◆ Assistance with cleaning and tidying around the house
- ◆ Assistance with personal care
- ◆ Meal preparation
- ◆ Nursing care
- ◆ Social support
- ◆ Access to allied health services
- ◆ Access to assistive technology (including equipment and devices that help with mobility and communication)
- ◆ Garden maintenance
- ◆ Assistance with transport

As soon as Jaga Tomasic was assigned a Home Care Package in 2018, she knew ACCS would be the most beneficial aged care service provider for her. English was her second language and she only knows how to communicate in Croatian. Three years later and Jaga has never looked back.

Jaga lives on her own and has always been a social person, regularly attending church services and socialising with others from the Croatian community. However, during the recent and difficult times of the global pandemic, and the increasing levels of social isolation being experienced by many, it was quickly identified that Jaga was at a high risk of becoming socially isolated. It was impossible also for her family, who all reside on the other side of the city, to visit and attend to her personal needs.

This issue of social isolation was immediately addressed for Jaga with the implementation of respite services. Following the implementation of these services, Jaga has stated that she no longer feels alone as she now has ACCS DCWs who speak her native language visiting her, enabling her to continue her love of socialising while also remaining safe in the comfort of her own home.

By working closely with Jaga, a comprehensive ACCS care plan was able to be developed for Jaga reflecting her key health goals, the most important of which is to remain living in her own home. Through this process, the services and supports required for Jaga to achieve her goals continue to be implemented with great success. This process also ensures that the key values of the HCP program are met; to keep consumers safe, well and socially connected to the community.

Jaga continues to report that she is extremely happy with the support she receives from both her ACCS Care Manager and the DCW team, that everyone is supportive and always go above and beyond for her, and that she is treated as an individual and not a number.

Jaga Tomasic, Home Care Packages - South East





In October 2021 we celebrated Andelka Petrovic's 100th birthday. An amazing milestone that is a testament to her positive outlook. Andelka was honoured to receive her congratulatory card from the Queen.

Andelka Petrovic is a long standing client with ACCS who commenced with services back in 2009. She lives with her sister Slavica, and they have both receive various supports, assisting them to maintain their independence in their home.

A while ago Andelka took up the additional service of frozen Croatian cuisine meals delivery which are culturally specific. This has been a marvellous support as it's connected her with her cultural cuisine and has ensured she has ready cooked meals.

Andelka has built a great rapport with the wider ACCS team and is so grateful to the support provided by all.

Cover Page:

Andelka Petrovic, Home Care Packages - South East

Dudlijs Story

Mr Mihailo Dudlijj and Mrs Maria Dudlijj are one of the newest clients to join ACCS in Geelong. Both are of Ukrainian background and born in Bosnia and Herzegovina. They are fluent in the Ukrainian language and also speak Croatian. Mihailo does not communicate in English however Maria does and as such is able to help Mihailo with translating as needed.

Mihailo and Maria moved to Australia in the 1970's and settled in Geelong. With all of their relatives remaining in Europe, Mihailo and Maria value the strong friendships they have made in Australia. They are a part of the Ukrainian community in Geelong and regularly attend mass at the Ukrainian St Michael's Church close to their home.

Through ACCS, Mihailo and Maria receive regular domestic assistance services, as well as transport services. The transport services particularly have made a huge difference to Mihailo and Maria's lives. Prior to joining ACCS, Mihailo and Maria were heavily reliant on taxi services to take them to and from wherever they need to go, from medical appointments to grocery shopping which was very costly for them.



*Mihailo and Maria, Home Care Packages - Geelong
with Care Manager Lily Silic*

Since joining ACCS however, Mihailo and Maria now only need to contact their Care Manager to arrange a transport service for them when needed. This service provides for a DCW, or Home Instead carer (brokerage agency in Geelong), to drive Mihailo and Maria to and from their appointments, while also providing them both with any additional support that they may require at the time.

Mihailo and Maria are both very happy that they can now rely on ACCS for support. They are grateful to have someone that they can communicate with and who can speak a language they both understand.

Understanding Mihailo and Maria's goals and providing them with the relevant services and support has only been possible through building a strong relationship with them both. As Maria recently said to me "Oh Lily, I like to talk to you and it feels like I am talking to my family."

Sparking Back Joy

Mr Bodanac is a 90-year-old gentleman who has been part of the ACCS Home Care Package (HCP) Program for two years.

During my initial visit with Mr Bodanac, he presented himself as a kind gentleman with a vibrant spirit, though he was isolated.

He spoke about his life with a smile on his face, and had tears in his eyes every time he mentioned his wife. Music played a significant role in his life and led him to share some of his fondest memories with me.

In addition to discussing Mr Bodanac's health requirements at this visit, I also observed his movements. I noticed that an expression of pain followed most of his movements while he was seated in his chair, and that he would require additional supports in order to facilitate his engagement in accessing any additional services. Even though Mr Bodanac noted many age-related medical conditions, he was very keen to begin participating with some additional services. Following a discussion with Mr Bodanac about his goals, and with his consent, I organised the additional services of massage therapy and the ACCS Social Support Group (SSG) for him.

Mr Bodanac is now engaged in weekly massage therapy sessions and has been attending SSG groups regularly, hosted

face-to-face prior to COVID-19 lockdowns (November – May). Mr Bodanac has thoroughly enjoyed attending the SSG groups, so much so that he increased his attendance to twice per week. In addition, having the opportunity to share his love and fulfilment of music with others in the group appears to have motivated Mr Bodanac and sparked a sense of joy back into his life.

In addition to these services, I also organised an assessment for Mr Bodanac which resulted in an allied health therapist developing an exercise plan for him, in both English and Croatia, which he strictly followed. The allied health therapist also provided a regular report on Mr Bodanac's progress which meant tracking his improvements was easy! Mr Bodanac has shown a real commitment to his health and is well engaged in his therapy.

Eight months on from using the allied health support and the commencement of additional services, significant improvements in Mr Bodanac's overall mobility are clearly visible. He is now able to independently move around his home, and stand up and sit down in his favourite chair, all while speaking with pride about the services he is receiving from ACCS. I'm proud to have the opportunity to work with Mr Bodanac and to have helped facilitate such an improvement in his life. It is a real success story, and one that brings a spark to my eye also.

Mrs Veinovic's Story



ACCS' vision is to be a provider of choice for culturally tailored services that sustain and nurture individuals, promote community wellbeing, celebrate diversity, and showcase and preserve our cultural heritage. This vision is the reason Mrs Tereza Veinovic chose to join ACCS earlier this year.

Upon meeting Mrs Veinovic at her initial assessment it was clear that she was only able to communicate in her native language, that she does not speak any English. Mrs Veinovic stated that due to her language barrier challenges she had previously been unable to communicate her specific needs, wants, and most importantly, her goals.

During her initial assessment with ACCS, using a consumer directed care approach, a number of support options were discussed and made available to Mrs Veinovic to keep her safe, well, and socially connected to the community, all of which she was unaware of. Mrs Veinovic now receives services through ACCS that support her with respite, transport, and domestic duties. She also receives gardening, massage therapy, and podiatry services through ACCS' network of contract providers.

Having always been an independent woman, Mrs Veinovic enjoys assisting the ACCS DCWs attending to her domestic duties stating that "cleaning is a chore but when assisting the DCW it's always great fun, we have a great laugh that it never feels like it's a chore." Since joining ACCS, and with her language barrier gone, Mrs Veinovic has said that she feels supported and cared for appropriately, and that her quality of life has improved tremendously.

Mrs Veinovic's experience demonstrates the truly positive impacts ACCS has had on her life, and that ACCS values its consumers and operates in line with its vision. We at ACCS believe Mrs Veinovic will only continue to prosper with our care.



What makes us different at ACCS?

Our care is personalised to meet our consumers' individual and unique needs.



Brokerage and Private Care



Services



Care and services provided to partnering brokerage organisations through ACCS included: Personal Care, Domestic Services, Transport, Meal Preparation and Respite Care.

The Brokerage Approved Providers sought ACCS as a service Provider for many reasons but the two main reasons were:

- ◆ The high quality of service and care being provided by our experienced Direct Care Workers.
- ◆ ACCS providing DCW staff who can provide culturally appropriate services for their clients' needs and speak a variety of languages including Croatian, Bosnian, Hungarian and Macedonian.

As ACCS grew very quickly in the past year with a large intake of Home Care Packages, workforce was limited to meet ACCS client's services including Brokerage Organisations.

Unfortunately, in April 2021, all Brokerage services were suspended to ensure our workforce was able to meet our uptake of new clients within ACCS.

ACCS continues to have private clients both in South East and North West of Melbourne.

Private clients are provided assistance and support from our Direct Care Workers to be able to continue to live in their own homes as independently as possible and to have their goals met in a safe environment.

These clients are either waiting on a Home Care Package or are not eligible for a subsidised package.

Thank you to our partnering brokerage organisations:

- ◆ Annecto
- ◆ Mercy Health
- ◆ Bapcare
- ◆ Monash Health
- ◆ Benetas
- ◆ People First Healthcare
- ◆ Better Care Living/Lets Go Care
- ◆ SMRC
- ◆ Bolton Clarke
- ◆ Salvation Army
- ◆ Brotherhood of St Laurence
- ◆ Care Connect
- ◆ Carers Victoria
- ◆ IPC
- ◆ GenU
- ◆ Home Instead

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

Community Support Services delivered through ACCS include:

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

All services were to a different level impacted by the COVID-19 pandemic and restrictions being imposed to stop the spread of the corona virus. Some of the services have been implemented in a completely new way while others came to an almost complete halt due to lockdowns.

Domestic Assistance

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

This is a fortnightly service that is provided to our clients in their home ensuring their environment is safe and well maintained, offering them freedom and choice to enjoy other activities.

Some of our clients 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.

Current CHSP clients are transitioning to HCP faster than in the past and as a result, clients 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 by COVID-19 restrictions with only few occasional services being cancelled due to clients isolating for visiting the COVID suspected sites or having flu symptoms. This service especially in the Western metro region is high in demand due to a higher number of Croatian elderly living in the area.

Social Support Individual and Transport

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 clients in their homes, offering regular support visits, assistance with shopping, transport and escorting clients to medical and other appointments and social clubs. Due to the COVID-19 imposed restrictions and recommended social isolation, services involving volunteers have suffered a major drawback, with most of them being cancelled due to a different reasons ranging from:

- ◆ Some of client children have been out of work and had time to do more shopping for their parents or visit them more regularly. Therefore, less shopping services were required with some being cancelled.
- ◆ Due to the closure of some of the shopping malls and 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, clients have cancelled all of their non-essential trips.

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. The activities in the groups across the Northern, Western and Southern region continued to be conducted online using zoom. Participants took part in the gentle exercise program, yoga, tai chi and singing classes, and 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”, building small boats, making wall clocks, preparing Easter baskets and decorations. Groups were playing bingo, quizzes and had different culinary activities online such as cooking classes, exchanging recipes and “Introducing culture through food”.

Information sessions covered topics on nutrition, aged care system, elder abuse, dementia, mental health and health and well-being during COVID lockdowns. We had guests from the media joining our online group meetings such as the journalist from the Croatian Herald newspaper, 3 ZZZ radio program and deputy editor of the biggest daily newspaper in Croatia “Slobodna Dalmacija” who joined the group from his apartment in Split, Croatia. We also shared and distributed regular updated information on the COVID-19 pandemic and ways to protect one self and others in Croatian and English languages. More than 3,000 meals were delivered through our “Meal

delivery project” which allowed us to stay in direct contact with all our clients throughout the turbulent time of lockdowns. Meal delivery visits and wellbeing telephone calls were for some of the clients the only contact with the outside world. Delivery of culturally appropriate meals continued until the end of December 2020, when it ceased due to the restrictions being lifted and life returning back to “normal”.

As soon as the restrictions were eased and we were allowed to meet “face to face”, we organised “Christmas picnics in the parks” for each of our social support groups. Members were so happy to meet and talk, play bocce and exchange Christmas presents after almost nine months of lockdowns. We organized different activities to mark and celebrate special days such as International Women’s Day, Valentine’s Day, Easter and Mother’s day. In addition, several excursions for different groups to visit some of the iconic Melbourne and Victorian attractions such as:

- ◆ Arthurs Seat Eagle, Dromana
- ◆ Horvath Winery Estate, Landsborough
- ◆ Artvo Gallery, Docklands
- ◆ Blue Lotus Water Garden, seasonal attraction in Yarra Valley
- ◆ Bowling in Bundoora
- ◆ Lunch at Lynbrook Hotel
- ◆ Mother’s day celebration in Dandenong City Soccer Club
- ◆ Visit to Italian Senior Club in Sunshine





Members were involved in regular yoga, tai chi, light exercise, singing classes and birthday celebrations. Many participated in bocce tournament and bowling activities, playing billiard and domino.

Our Bosnian ladies groups under the age of 65, alongside other Bosnian community groups were involved in the making of the Srebrenica flower that is supposed to be exhibited in the Taylors Lakes Shopping Mall on 11th of July 2021. They were also engaged 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.

In the last 12 months, the unthinkable became our new reality, forcing us to change the way we plan and deliver some of our services. Despite this, we are happy to report that most of our elderly clients were able to accept the changes and take part in the activities. This would not have been possible without investment in the purchase of IT equipment and individual support provided to each of the clients by our dedicated staff members. From the period of social isolation we have learned that technology can't replace a direct physical contact but it does have some advantages and opens up new possibilities. Most of our elderly group members are now using the skills they learned to stay in touch with their family members abroad, through the use of different social platforms or to regularly contact each other.



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 clients.

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. This program required to be revised related to the restrictions imposed by the COVID-19 pandemic. The revised program involved:

- ◆ Visits being converted to phone calls
- ◆ Use of virtual platforms such as Skype and Zoom.

The program was very much affected by COVID-19 pandemic due to different reasons:

- ◆ Clients being transferred from one to another aged care facility
- ◆ Clients 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 clients being afraid of the virus and volunteers being allowed to visit only one client
- ◆ 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.

Program therefore required a lot of restructuring but despite all the challenges we were able to establish new links and continue with the services.

”

*Dad really loves service and people.
All the services you provide are more personable.
Being a Croat and being able to communicate is fantastic.
Thank you all!*

Julie B.



Farewell

ACCS bids farewell and thank you to Michael Pernar, after having served on the Board of Directors for the last 18 years.

Michael is well known in Victorian community for his long-standing role as a CEO of Laverton Community Integrated Services.



”

I started as a volunteer at ACCS in 1991 after successfully applying for the position of Ethno-specific (Croatian) tenancy worker, a four(4) month tenure. I only volunteered until the position commenced as an induction to the organisation. My colleagues were Rosie Jurina, Ivana Buljan and Maria Radoslovic, led by Linda Paric-Boon. Near the end of this tenure, additional funding was made available under the “Grant-In-Aid” program and I picked up a part-time position within that program.

As we know, at that time there was conflict in the Balkans and ACCS was successful in applying for and delivering the Community Refugee Settlement Scheme. ACCS was instrumental in settling over a dozen refugee families to Melbourne from Germany and Italy.

During 1992 and 1993, ACCS started lobbying government heavily in relation to the commissioned “Croatian Invisible Elderly” report that predicted that there would need to be additional Croatian services as our population was ageing significantly and there were a lack of Croatian speaking services to accommodate them. The Victorian Department of Health provided the first Home And Community Care funding to ACCS and the first “Elderly” groups were formed in Sunshine, Footscray, Altona North and Gladstone Park. I was the first HACC worker and with the assistance of Linda and her broad knowledge, application after application for funding was submitted.

History will show that these programs spread to the South East and we were also successful in gaining funding for the “Friendly Visiting Program”, utilising Croatian speaking elderly volunteers.

My only regret is that at this time, ACCS secured \$1mil in principle to build an Aged Care Home, unfortunately, other factions within the Croatian Community did not agree, or see, ACCS as a leader in this venture. However look at ACCS today and the Aged Care Services we provide our community!

My tenure with ACCS ceased in 1995 when I transitioned to my current employment. ACCS continued to grow and shifted from settlement services to Aged Care Services over time. I was asked in 2003, some eight years after working within ACCS to join the Board. Over the last 18 years ACCS has faced many challenges that have only galvanised the team led by Franci. Today I leave ACCS in a great position, with great leadership, a great team of staff and a healthy financial position and future! Well done to all!

Michael Pernar

ACCS was successfully able to continue its proud history of providing further education opportunities to adults within its wider community throughout the 2020/2021 year. On offer were Croatian Language Classes and Computers and Digital Literacy Classes.

Despite the ever-changing Covid-19 landscape this year, ACCS was able to ensure that all classes offered remained available to students via the zoom platform. This posed many challenges for our tutors who went above and beyond their scope of duties to ensure students were able to connect to, and use, the zoom platform – thank you to our dedicated team of tutors: Senada Ekic, Senka Grancieri, Vlado Jakopanetz, Sanja Kolakusic and Zdravko Rajic!

Croatian Language Classes

Croatian Language Classes were offered over 3 semesters; Summer, Autumn/Winter and Spring. Demand continued for classes this year with students enrolled across the spectrum of language levels available (Beginner, Intermediate and Advanced). These self-funded classes were delivered via a blended approach of face-to-face and zoom.

Unfortunately for the students of the Spring 2020 and Autumn/Winter 2021 semesters, we were unable to hold a Certificate Presentation ceremony due to Covid-19 restrictions. We were fortunate however that a Certificate Presentation ceremony was possible for our Summer 2021 class.

On 13 May 2021, students were presented with certificates after completing their Summer 2021 semester. This ceremony was held in the offices of the Croatian Consulate General in Melbourne. ACCS sincerely thanks the Consul General and consular staff for their ongoing support.



Photo above: Summer Semester Croatian Language Classes – Certificate Presentation, May 2021.

Computer and Digital Literacy Classes

ACCS receives funding from ACFE (Adult, Community and Further Education) to deliver pre-accredited courses to our community across the North West and South East regions of Victoria. The courses offered, across 2 semesters and in the Croatian language, were:

- ◆ Communication and Computers; and
- ◆ Introduction to Digital Literacy and Beyond.

Where possible, classes were held in person, in St. Albans and Dandenong, and moved to zoom delivery when required. The overarching aim of both of these courses is to improve students' digital literacy and communication skills, and in line with this aim students showed great commitment and determination in learning to use the zoom platform – well done students!

A certificate presentation was possible to be held in July 2021 for students in both regions who completed the last semester of this financial year.



Photo above: Introduction to Digital Literacy and Beyond St. Albans – Certificate Presentation July 2021.

FINANCIAL REPORT

DIRECTORS' REPORT

Your directors present this report on the company for the financial year ended 30 June 2021. 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:

Jenny Matic	Steven Milicevic
Dr Miro Ljubicic	Meredith Adams
Slavko Bilos	Boris Jakovac (until July 2020)
Michael Pernar	Amanda Jakovac (until February 2021)

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 Ms Jenny Matic.

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 profit for the year amounted to \$867,903 (2020 \$665,549).

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.

Strategic Goals

1. Grow in Size, Reputation and Recognition
2. Build a Skilful, Agile, Responsive Workforce
3. Empower Individuals and Advocate for Positive Outcomes
4. Celebrate, Practice and Preserve Culture and Heritage

Key Performance Measures

Proportion of funding provided by/Year	2021	2020
Government Grants	99.9%	98.3%
Donations	0%	1.3%
Investments	0.1%	0.4%
Proportion of funding spent on/ Year	2021	2020
Client contract and programs	87%	87%
Administration	13%	12%
Fundraising	0%	1%

1. GROW IN SIZE, REPUTATION AND RECOGNITION

GROW IN SIZE	Target 2020-21	Actual 2020-21	Result ✓ ✗
Number of in home care recipients (Home Care Packages)	≤ 236	244	✓
Number of basic support services recipients through CHSP program	≤ 61	133	✓
Number of men's group participants	11	n/a	n/a
Number of activity group participants	≤ 91	147 (Incl. 32 HCP)	✓
Total number of recipients of care and participants in our programs	399	492	✓
Number of volunteers supporting our services	35	25	✗
Number of students - Croatian language classes	≤ 115	70	✗
Number of students - Computer classes	≤ 45	42	✗

GROW IN REPUTATION	Target 2020-21	Actual 2020-21	Result ✓ ✗
Number of third party endorsement applications completed	≤ 2	2	✓
% of Clients satisfied or very satisfied with our services	≤ 95	92% (8% or 4 people did not answer)	✗
Number of social capital building activities	≤ 6	6	✓

GROW IN RECOGNITION	Target 2020-21	Actual 2020-21	Result ✓ ✗
Number of website visits	≤ 5,500	4,699	✗
Number of digital advertising impressions	≤ 200	363	✓
Number of radio sessions / mentions	≤ 30	3	✗
Number of print media impressions	≤ 20	12	✗
% of staff vehicles with access to ACCS magnetic branding	≤ 100	100	✓

2. BUILD A SKILFUL, AGILE, RESPONSIVE WORKFORCE

SKILLFUL WORKFORCE	Target 2020-21	Actual 2020-21	Result ✓ ✗
Staff completed mandatory sector training within specified timelines	100%	100%	✓
Upskilling opportunities in line with professional growth discus-	100%	100%	✓
Annual staff upskilling budget prepared for Board considera-	Prepared	Prepared	✓
Annual submission for equipment to support seamless and safe service delivery prepared for Board consideration.	Prepared	Prepared	✓

AGILE AND RESPONSIVE WORKFORCE	Target 2020-21	Actual 2020-21	Result ✓ ✗
Develop an annual recruitment strategy, and budget submission for Board consideration.	Prepared	Prepared	✓
Bi-lingual direct care workers	100%	100%	✓

3. EMPOWER INDIVIDUALS AND ADVOCATE FOR POSITIVE OUTCOMES

EMPOWER INDIVIDUALS	Target 2020-21	Actual 2020-21	Result ✓ ✗
Number of information sessions about current issues, services and how to access them delivered	2	28 (14 internal, 7 external)	✓

ADVOCATE FOR POSITIVE OUTCOMES	Target 2020-21	Actual 2020-21	Result ✓ ✗
ACCS membership and participation in Ethnic Community Council advocacy activities.	Met	Met	✓
ACCS membership and participation in Age Care Peak Body	Met	Met	✓
ACCS advocacy on behalf of clients and the broader community	Met	Met	✓

4. CELEBRATE, PRACTICE AND PRESERVE CULTURE AND HERITAGE

CELEBRATE CULTURE AND HERITAGE	Target 2020-21	Actual 2020-21	Result ✓ ✗
Number of celebrations through partnerships delivered	2	0	✗
Annual Cultural Diversity Week Activities Plan completed	2	0	✗

INFORMATION ON DIRECTORS AT BALANCE DATE

Directors	Qualifications
Jenny Matic	Bachelor of Science
Dr Miro Ljubicic	Doctor of Business Administration
Slavko Bilos	Diploma of Financial Planning
Michael Pernar	Diploma of Business
Steven Milicevic	Bachelor of Laws. Bachelor of Arts
Meredith Adams	Associate Diploma of Business in International Trade

Meetings of Directors

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

CURRENT BOD	POSITION HELD	MEETINGS HELD (6)	MEMBERSHIP
Jenny Matic	Chairperson	A 5 / E 6	Member since 2015
Dr Miro Ljubicic	Vice-Chair	A 6 / E 6	Member since 2013
Slavko Bilos	Treasurer	A 6 / E 6	Member since 2015
Michael Pernar	Member	A 5 / E 6	Member since 2004
Meredith Adams	Member	A 6 / E 6	Member since 2020
Steven Milicevic	Member	A 5 / E 6	Member since 2020
Amanda Jakovac	Member	A 1 / E 3	Resigned 14/02/2021

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.

Limited Liability

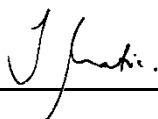
The company is registered with the *Australian Charities and Not-for-profits Commission* and is a limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$1.00 towards meeting any outstanding obligations of the company. At 30 June 2021, the total amount that members of the company are liable to contribute if the company is wound up is \$15.00.

Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2021 has been received and can be found on page 6 of the financial report.

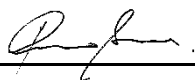
Signed in accordance with a resolution of the Board of Directors.

Director



Name: Jenny Matic

Director



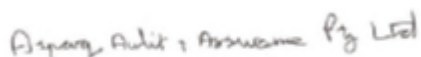
Name: Slavko Bilos

Dated this 17 day of November 2021

AUDITOR'S INDEPENDENCE DECLARATION 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 2021, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2021 there have been no contraventions of:

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



Asparq Audit & Assurance Pty Ltd
ACN 163 796 147



Scott Phillips
Director

Signed in Melbourne this 17th day of November 2021

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2021	2020
		\$	\$
REVENUE	2		
Grants Received		5,498,777	3,831,075
Government Covid-19 Cash Flow Boost		37,500	62,500
Other Income		439,048	753,976
EXPENSES			
Employee Benefits expense		(3,286,258)	(2,666,054)
Consumer expenses		(1,115,429)	(664,261)
Rent		(13,337)	(61,184)
Interest expenses		(4,067)	-
Computer & IT Support		(100,438)	(64,226)
Bad Debt write off		(10,481)	(11,498)
Depreciation and amortisation expenses		(87,070)	(29,363)
Loss on write -off of assets		-	(8,643)
Donations		-	(44,624)
Other expenses from ordinary activities		(490,342)	(432,149)
Profit/ (Loss) before income tax for the year	3	867,903	665,549
Income tax expense		-	-
Net profit / (loss) for the year		867,903	665,549
Other comprehensive income		-	-
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		867,903	665,549
Total comprehensive income attributable to the members of the company		867,903	665,549

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Note	2021	2020
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4(a)	4,201,295	3,055,681
Trade and other receivables	5	521,525	154,146
Other assets	6	33,662	18,642
TOTAL CURRENT ASSETS		4,756,482	3,228,469
NON-CURRENT ASSETS			
Plant and equipment	7	61,390	66,138
Right of use assets	8	85,138	-
Other assets	6	14,882	14,200
TOTAL NON-CURRENT ASSETS		161,410	80,338
TOTAL ASSETS		4,917,892	3,308,807
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	137,322	196,887
Lease liabilities		52,642	-
Provisions	10	379,869	148,081
Grants and Contributions in advance	11	1,143,610	525,740
TOTAL CURRENT LIABILITIES		1,713,443	870,708
NON-CURRENT LIABILITIES			
Lease liabilities		34,432	-
Provisions	10	37,019	173,004
TOTAL NON-CURRENT LIABILITIES		71,451	173,004
TOTAL LIABILITIES		1,784,894	1,043,712
NET ASSETS		3,132,998	2,265,095
EQUITY			
Retained earnings		3,132,998	2,265,095
TOTAL EQUITY		3,132,998	2,265,095

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

		Retained Earnings	Total
		\$	\$
Balance at 1 July 2019		1,599,546	1,599,546
Profit attributable to the company		665,549	665,549
Balance at 30 June 2020		2,265,095	2,265,095
Profit attributable to the company		867,903	867,903
Balance at 30 June 2021		3,132,998	3,132,998

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021	2020
		\$	\$
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from government and sponsors		6,728,312	4,271,479
Other Income		113,961	590,325
Interest received		5,568	13,583
Payments to suppliers and employees		(5,617,774)	(3,772,002)
Net cash provided by operating activities	4(b)	1,230,067	1,103,385
CASH FLOW FROM INVESTING ACTIVITIES			
Payment for plant and equipment		(44,307)	(41,495)
Payment for right of use assets		(40,146)	-
Net cash used in investing activities		(84,453)	(41,495)
Net Increase in cash held		1,145,614	1,061,890
Cash at the beginning of the financial year		3,055,681	1,993,791
Cash at the end of the financial year	4(a)	4,201,295	3,055,681

The accompanying notes form part of these financial statements.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

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 mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012 and the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the needs of members. Such accounting policies are consistent with the previous period unless stated otherwise.

Basis of Preparation

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise. The amounts presented in the financial statements have been rounded to the nearest dollar.

Statement of Compliance

The financial statements have been prepared in accordance with the mandatory Australian Accounting Standards applicable to entities reporting under the Australian Charities and Not-for-profits Commission Act 2012, the basis of accounting specified by all Australian Accounting Standards and Interpretations, and the disclosure requirements of Accounting Standards AASB 101: Presentation of Financial Statements, AASB 107: Cash Flow Statements, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AASB 1054: Australian Additional Disclosures.

Revenue

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

- Government grants
- Brokerage
- Donations and bequests

AASB 1058.8-10 When the company receives government grants, brokerage, donations and bequests 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).

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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. 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. 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: 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.

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.

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.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements 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. Other long-term employee benefits 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. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as part of employee provisions expense.

The company's obligations for long-term employee benefits are presented as non-current employee provisions 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 employee provisions.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 immediately in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the company would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

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

Where an impairment loss on a revalued asset is identified, this is debited 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 same class of asset.

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.

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.

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.

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.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 receivables

Trade and other receivables include amounts due from customers and any outstanding grant receipts. 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.

Trade receivables are initially recognised at fair value and subsequently recognised less any provision for impairment.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts which are known to be uncollectable are written off by reducing the carrying amount directly. A provision for impairment of trade receivables is used when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables. The amount of the impairment allowance is the difference between the asset's carrying amount and the present value of the estimated future cash flows, discounted at the original effective interest rate. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

The amount of the impairment loss is recognised in the income statements within other expenses. When a trade receivable for which an impairment allowance has been recognised becomes uncollectable in a subsequent period, it is written off against the provision account. Subsequent recoveries of amounts previously written off are credited against other expenses.

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.

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.

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.

NOTE 2: REVENUES

	2021	2020
	\$	\$
(a) Revenues recognised		
Operating grants and subsidies	5,498,777	3,831,075
Brokerage	300,537	507,902
Interest received	5,568	13,583
HCP & CHSP fees	67,371	73,411
Government Covid-19 Cash Flow Boost	37,500	62,500
Other revenue	65,572	159,080
	5,975,325	4,647,551

NOTE 3: PROFIT BEFORE INCOME TAX

	2021	2020
	\$	\$

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

Expenses

Remuneration of auditor	9,000	8,550
Bad Debt Write off	10,481	11,498
Program expenses	24,837	53,425
Consumer services Expenses	1,115,429	664,261

NOTE 4: CASH AND CASH EQUIVALENTS

	2021	2020
	\$	\$

(a) Cash and cash equivalents

Cash At bank – Business Cheque Account	885,395	384,579
Cash at bank – Business Online Saver Account	622	632
Cash at bank – High Interest Account	3,189,840	2,635,980
Cash at bank – Cash Management Account	118,599	30,427
Petty Cash and Paypal Account	6,839	4,063
	4,201,295	3,055,681

Reconciliation of cash

Cash and cash equivalents	4,201,295	3,055,681
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NOTE 4: CASH AND CASH EQUIVALENTS			
		2021	2020
		\$	\$
(b) Reconciliation of cash flow from operations with profit after income tax			
Profit/(Loss) after income tax		867,903	665,549
Non-cash flows in profit			
Depreciation and amortisation		87,070	29,363
Interest expense on lease liabilities		4,067	-
Loss on write-off of assets		-	8,643
Changes in assets and liabilities			
(Increase)/Decrease in trade and other receivables		(367,379)	(33,311)
(Increase)/Decrease in other assets		(15,702)	(12,671)
Increase/(Decrease) in unexpended grants		617,870	342,270
Increase/(Decrease) in trade and other payables		(59,565)	33,239
Increase/(Decrease) in provisions		95,803	70,303
Cash flows provided/(used in) by operating activities		1,230,067	1,103,385

NOTE 5: TRADE AND OTHER RECEIVABLES			
		2021	2020
		\$	\$
CURRENT			
Trade Debtors		23,061	96,646
Less – Provision for Doubtful Debts		(5,000)	(5,000)
Accrued income		503,464	-
Sundry Debtor – Cash Boost Grant		-	62,500
		521,525	154,146

NOTE 6: OTHER ASSETS			
		2021	2020
		\$	\$
CURRENT			
Prepaid expenses		33,662	15,415
Security Bonds		-	3,227
		33,662	18,642
NON CURRENT			
Security Bonds		14,882	14,200

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

	2021	2020
	\$	\$
PLANT AND EQUIPMENT		
Office Furniture and equipment		
At cost	53,202	62,654
Less accumulated depreciation	(7,208)	(27,280)
	45,994	35,374
Leasehold Improvements		
At cost	42,876	42,876
Less accumulated depreciation	(27,480)	(13,937)
	15,396	28,939
Software Licence costs		
At cost	14,159	14,159
Less accumulated depreciation	(14,159)	(12,334)
	-	1,825
Website Development		
At cost	3,200	3,200
Less Accumulated Depreciation	(3,200)	(3,200)
	-	-
	61,390	66,138

NOTE 8: RIGHT OF USE ASSETS

	2021	2020
	\$	\$
Non-current		
Leased offices	132,421	-
Accumulated depreciation	(47,283)	-
Net carrying amount	85,138	-

The company's lease portfolio relates to two offices. These leases have less than 3 years as their lease term. All of the extension or termination options are only exercisable by the company. The extension options or termination options which were probable to be exercised have been included in the calculation of the right of use assets.

NOTE 9: TRADE AND OTHER PAYABLES

	2021	2020
Current	\$	\$
Sundry creditors and accruals	109,332	149,469
Amounts payable to Australian Taxation Office (GST & PAYGW)	27,990	47,418
	137,322	196,887

NOTE 10: PROVISIONS

	2021	2020
	\$	\$
Current		
Employee benefits – Annual Leave	198,583	148,081
Employee benefits – Long Service Leave	181,286	-
	<u>379,869</u>	<u>148,081</u>
Non-current		
Employee benefits – Long Service Leave	37,019	173,004
	<u>37,019</u>	<u>173,004</u>
Aggregate employee benefits liability	<u>416,888</u>	<u>321,085</u>

NOTE 11: GRANTS & CONTRIBUTIONS IN ADVANCE

	2021	2020
	\$	\$
CURRENT		
Home Care Package (HCP) Consumer Funds unexpended	<u>1,143,610</u>	<u>525,740</u>

NOTE 12: COMPANY DETAILS

The registered office of the company is:

Australian Croatian Community Services Ltd.
1/51 Hopkins Street Footscray VIC 3011

NOTE 13: MEMBERS' GUARANTEE

The entity is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the Entity 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 2021, the number of members was 15.

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of Australian Croatian Community Services Limited, the directors of the Registered Entity declare that, in the directors' opinion:

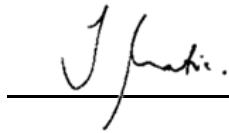
The financial statements and notes, as set out on pages 7 to 17, satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:

- a. comply with Australian Accounting Standards applicable to the company; and
- b. give a true and fair view of the financial position of the company as at 30 June 2021 and of its performance for the year ended on that date.

There are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

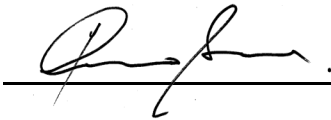
This declaration is signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Director



Name: Jenny Matic

Director



Name: Slavko Bilos

Dated this **17 day of November 2021**

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 2021, 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 2021 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 Regulation 2013.

Basis for Opinion

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

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

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling 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 2021, 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.

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

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.

Asparq Audit & Assurance Pty Ltd

Asparq Audit & Assurance Pty Ltd
ACN 163 796 147

Scott Phillips

Scott Phillips
Director

Signed in Melbourne this 18th day of November 2021

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Office Level 3, 3 Prospect Hill Road, Camberwell VIC 3124

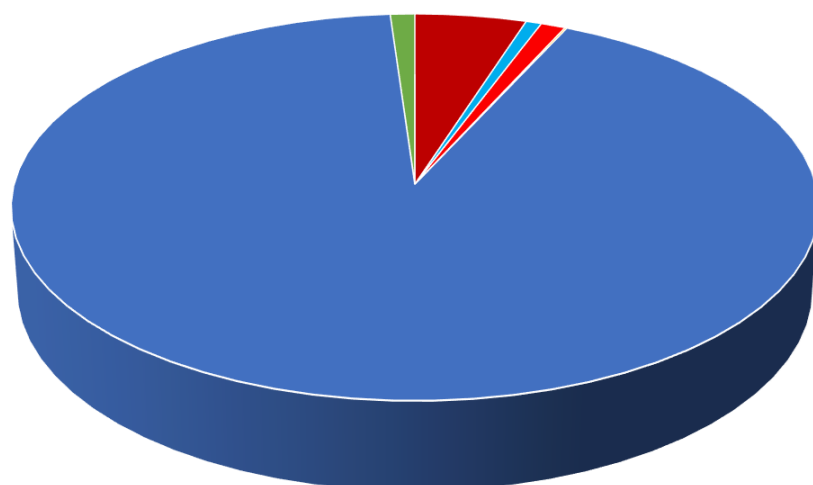
Mail PO Box 204, Camberwell VIC 3124

Tel (03) 9861 6100

www.asparq.com.au

Finances in a Snapshot

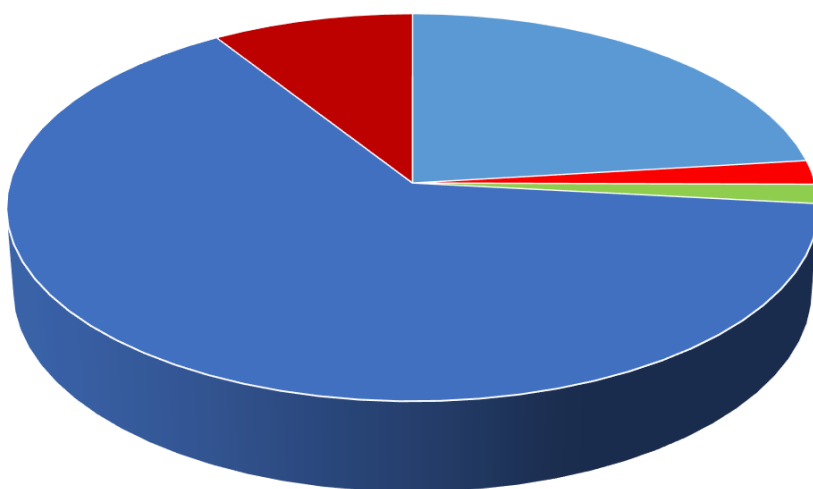
Revenue 2021



- Brokerage HCP \$300,537
- Covid-19 Cash Flow Boost \$37,500
- HCP & CHSP fees \$67,371
- Interest received \$5,568
- Operating grants and subsidies \$5,498,777
- Other revenues \$65,572

Total: \$5,975,325

Expenses 2021



- Client expenses \$1,115,429
- Computer & IT Support \$100,438
- Depreciation expense \$87,070
- Employee Benefits expense \$3,286,258
- Other Expenses \$518,227

Total: \$5,107,422

BALANCE SHEET

	2021	2020
Assets		
Current Assets	\$4,756,482	\$3,228,469
Non-current Assets	\$161,410	\$80,338
Total Assets	\$4,917,892	\$3,308,807
Liabilities		
Current Liabilities	\$1,713,443	\$870,708
Non-current Liabilities	\$71,451	\$173,004
Total Liabilities	\$1,784,894	\$1,043,712
Total Equity	\$3,132,998	\$2,265,095

Acknowledgements

Australian Croatian Community Services wish to sincerely thank our Board of Directors, staff, volunteers, funders, councils, trusts and foundations, for their financial and other support to our programs in 2020/2021:

- ◆ Department of Health
- ◆ Department of Health and Human Services
- ◆ Department of Families, Fairness and Housing
- ◆ Department of Education and Training
- ◆ Brimbank City Council
- ◆ Learn Local
- ◆ Dandenong City Soccer Club
- ◆ Croatian Catholic Centre “St Anthony” Geelong
- ◆ Croatian Catholic Centre “St Leopold Mandic” Sunshine.

The Board of Directors, the CEO and staff would like to thank the individuals and organisations that have kindly made donations to the organisation during the 2020/2021 financial year.

Free Call 1800 953 963

Facebook/ Australian Croatian Community Services

www.youtube.com/ AustralianCroatianCommunityServices

support@accs.asn.au

www.accs.asn.au

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