



Maltese Aged Care Association (SA) Inc

MACASA

Annual Report 2022



*Assisting the seniors' community to remain in their own homes.
A volunteer-based service that provides
in-home support for seniors.*

Service Statistics

Clients Served - 432		
Meals Service	Meals Delivered 20040	Volunteer Kms 35025
Domestic Assistance	Clients Served 36	Hours 575
Social Support Functions	Clients Served 142	Group Functions 38
Assessment Services	Clients Assessed 143	Hours 134
Transport Services	Clients Served 108	Kms Travelled 9545

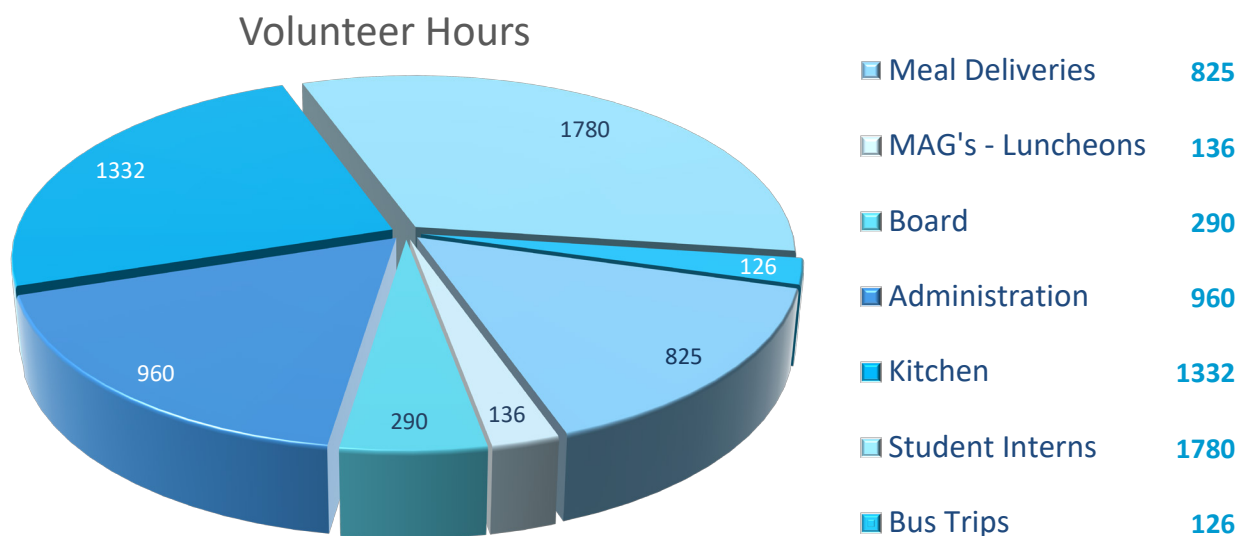


Table Of Contents

<i>Service Statistics</i>	<i>2</i>
<i>Acknowledgement.....</i>	<i>4</i>
<i>MACASA Objectives</i>	<i>5</i>
<i>Management Board</i>	<i>6</i>
<i>Thank you to our Staff and Volunteers.....</i>	<i>7</i>
<i>Chairperson’s Report</i>	<i>8</i>
<i>Service Manager’s Report.....</i>	<i>9</i>
<i>Treasurer’s Report</i>	<i>10</i>
<i>Financial Report</i>	<i>11</i>
<i>Board of Management’s Report.....</i>	<i>12</i>
<i>Statement by Members of the Board</i>	<i>13</i>
<i>Audited Financial Report - Income Statement</i>	<i>14</i>
<i>Audited Financial Report - Balance Sheet.....</i>	<i>15</i>
<i>Independent Auditor’s Report.....</i>	<i>16</i>
<i>Activities and Functions</i>	<i>19</i>

Acknowledgement

MACASA would like to acknowledge all the support it has recieved over the 2020/2021 financial year.



**University of
South Australia**



Multicultural
Ageing Services



Multicultural Aged Care



Multicultural
Learning and
Development



Australian Government
Department of Health



**Government of
South Australia**

Disclaimer "Although funding for MACASA has been received by the Australian Government, the material contained herein does not necessarily represent the views or policies of the Australian Government."

1. The principal object of the Association shall be to provide assistance without reward to persons in necessitous circumstances, and for the relief of needs arising from old age, sickness, incapacity, isolation, loneliness or insecurity, with priority given to the Maltese Community and those from culturally and linguistically diverse backgrounds.
2. Initiate and develop services to meet the needs of people in the Maltese Community of South Australia who are aged, frail or disabled.
3. Ensure that the Maltese Community has priority of access to all services, while also making services available to members of the wider community.
4. Cooperate and liaise with existing organisations to formulate and implement an overall strategy of coordinating services to optimise the benefits of these services, to the Maltese and the wider Community, in particular, the elderly and infirm.
5. Act as an advocate body, lobbying for the rights and concerns of all MACASA Service Users.
6. Collate and disseminate information on the availability of various facilities and services for the use of the Maltese Community, in particular, the elderly and infirm.
7. Endeavour to improve the quality of life of the members of the Maltese Community – in particular, the elderly and infirm – through the facilitation of their participation in the culturally - and linguistic-specific social and religious activities that they value.
8. Encourage the Maltese and wider Community, and, in particular, the younger generations, to become more actively involved in addressing the needs of the aged members of the Maltese and wider Community.
9. Continually monitor the effectiveness and efficiency of the services established by the Association to ensure that they evolve to meet the changing needs and the delivery of high quality services to the Maltese and the wider Community.
10. Consult, liaise and cooperate with other mainstream and ethno-specific bodies and persons whose objectives and purposes are similar to those of the Association.
11. Promote and implement such other objectives and purposes, which the Association may determine from time-to-time; and to do all such things for the purpose of achieving and maintaining the objects and purposes of the Association, as the Association may deem advisable and as the finances of the Association permit.

Management Board

Our Management Board for the 2021/2022 financial year.



Belinda London
Chair



Jessie Borg
*Co Chair
Cultural Consultant*



Igor Brunoli
Treasurer



Helen English
*Secretary
Public Officer*



Peter Attard
Board Member



April Mourits
Board Member



Nigel Kessels
Board Member



Christian Wickham
Board Member



Devesh Mundhara
Board Member



Jeffrey Burg
Board Member



Madeleine
Williams
Services Manager

Thank you to our Staff and Volunteers

Agata Arnold
Alexandra Bonham
April MOURITS
Ashlee Jones
Belinda London
Bozena Cabaj
Cathy Dennett
Christian Wickham
Christine Pedler
Cynthia (Hui) Chong
Denise Cummins
Devesh Mundhara
Francis (Ngoc) Ta
Helen English
Helen Patrick
Igor Brunoli
Jeffrey Burg
Jessie Borg
John Collins

Julie Kerswell
Julie Weber
Karen Hazelhurst
Ken Mullan
Lyn Martin
Madeleine Williams
Marian Campbell
Mary Borg
Nigel Kessels
Peter Attard
Rhiannon O'Connor
Rinske Van der Pol
Robert Beaton
Sharon Hudson
Sue Boothey
Teresa Shean
Tony Caruana
Trevor Pedler



Chairperson's Report

A moment of gratitude

Just like last year, I would like to start off by thanking MACASA's team of staff and volunteers for their time and effort to enable us to have another successful year. MACASA would not be able to support its clients if not for our staff and volunteers. Your dedication over the last 12 months has made our service possible and the Board sincerely appreciates your ongoing support and commitment.

New Board Members

This year we welcomed three new people to the MACASA Board: Christian Wickham, Devesh Mundhara and Jeff Burg. It's lovely to see people interested in giving back to the community and we continue to encourage anyone else to apply to join us.

University Student Placements

MACASA participated in a university student placement program for the first time. Our participation in the placement program was an excellent way for MACASA to provide experience to four future professionals in the aged care industry. In exchange, the students provided fresh ideas and energy. Given the success of the program, MACASA will continue to apply for students in future years.

Price increases

During this reporting period we endured the second year of the COVID-19 pandemic. We also saw the cost-of-living increase across the community due to environmental and geopolitical factors. As these pressures have taken their toll on the community, MACASA and its services become even more important. Our social services are providing much-needed support to those who are worn down by the doom and gloom in the media and the social isolation that comes with reducing in-presence interactions with fellow humans. Our meal service also provided a nutritious solution to the rising costs of food and energy.

MACASA has not been immune to the impacts of rising prices. The cost of preparing our meals has risen by 36% since we last increased meal prices in 2018. We have tried our best to shield our clients from the brunt of the rising prices as everyone tries to do more with less. However, with such a sustained and material impact MACASA ended the 2022 financial year with a loss. Consequently, the Board made the difficult decision to raise the price of meals slightly for our clients who pay full price from 1 August 2022 so we can maintain the level of quality, which we believe differentiates us from similar services in the market.

We used our strategic meeting this year to consider opportunities to raise funds other than by government or client contributions. This will be an ongoing focus in the next financial year as we do not expect inflation to ease significantly and packaging costs will continue to increase as we phase out of single-use plastic.

Government Funding Changes

The Commonwealth Government provides MACASA with the majority of its funding. The Government has been preparing for changes to the funding model, which was expected to be implemented at the beginning of the 2023 financial year. Some changes were made this year and we expect more in July 2024. We will work with any clients affected once we have more detail, to ensure continuity of service.

Services

So, how did we do? In FY2022 MACASA had an 8% increase to the number of clients we supported, from 397 to 432. We sold just over 20,000 meals, which was about 1400 less than last year and an

Chairperson's & Service Manager's Report

average of 1670 a month. We did not have as many social events we had originally planned, thanks to COVID-19 restrictions, but we hope that FY2023 sees a return to our pre-pandemic social calendar.

Belinda London

Chairperson

Service Manager's Report

As with each year, once again, I wish to thank each of our dedicated staff and volunteers for their ongoing support and commitment to MACASA and the services they provide to our clients. Without the support and dedication from each of MACASA's employees, staff, volunteers or student interns, we would not be able to provide the outstanding quality of service that we do. During 2021/2022, sadly we had to say goodbye to a number of MACASA volunteers, due to the pandemic and personal reasons. With these volunteer losses it is important to acknowledge the incredible support of the volunteers who stepped in and assisted with providing extra services and additional days volunteering to ensure each client received the services they needed.

During this financial year MACASA hosted four university student interns, over two semesters. The addition of these students to our support team was a great success. The Social Work and Human Services students brought fresh perspectives and ideas to MACASA's service while gaining valuable industry experience to their professional development. The students performed client assessments, attended functions, delivered meals and researched policies and procedures helping them learn many aspects of the service and the aged care sector.

As we moved through 2021 and into 2022 the pandemic restrictions eased which enabled us to hold most of our planned social support calendar activities. Fortunately we only needed to cancel a few outings during those restrictive couple of months.

The pandemic has provided many challenges for MACASA, as with all organisations, with price increases, unavailability of products/food supplies, petrol price increases etc. MACASA continues to be resourceful to reduce financial impacts to clients while continuing to provide a quality service. This is not always possible which was shown in the need to increase our meal pricing for our full price clients, in August 2022, to match the increases we experienced.

I would personally like to thank each of the MACASA board members for their exceptional service and support over the past year. They each bring their own diverse experience, exceptional skills and knowledge to MACASA. During such challenging times their professional support and guidance has been comforting and appreciated.

Our staff and volunteers provide exceptional service and MACASA's clients continually compliment the quality of the service and the care that the volunteers provide.

Thank you to each and everyone that has and continues to contribute to MACASA's service.

Madeleine Williams

Services Manager

Treasurer's Report

As always, the financial outcomes of a not-for-profit organisation are heavily reliant on its staff, volunteers and committee members. The financial successes and ability to navigate financial difficulties are dependent on the wonderful people associated with the organisation. A big thank you to all those persons involved in the operational functions of MACASA. Their efforts translate to the results reflected in MACASA's financials. I personally would like to show my appreciation for all those involved with MACASA.

For the 2022 financial year MACASA has recognised an operating deficit of \$119,094 (2021: Surplus of \$8,197). A major driver of this is a reduction in Commonwealth Home Support Program (CHSP) funding received in 2022. MACASA stepped away from providing disability support services (HACC Funding) and this resulted in a smaller funding base. This small change in MACASA's service offering delivered nominal cost savings but contributed to a significant reduction in the overall grant income. Meal sales and revenue grew in 2022 and the organisation continues to rely on the tenacity and flexibility of its employees and volunteers, who translate a smaller pool of resources into a quality and in demand meal product. Overall meal sales increased in both volumes and value (12%) in 2022. However, overall revenue has reduced to \$705,186 (2021: 732,341).

2023 will hopefully present MACASA with further clarity as to the future CHSP funding model. Already we have seen the payment of funds shift to a monthly payment in arrears model. To date MACASA has been able to adapt to this change in cash flow. The funding acquittal processes have also changed. It remains to be seen what the future funding model will look like and MACASA will need to closely assess the way it operates under that model.

The 2022 year has especially proven to be one of difficulty in navigating the operational costs of MACASA. We have dealt with significant rising cost pressures including price pressures on fresh produce, meal packaging, fuel and necessary kitchen equipment. These rising costs are both unprecedented and difficult to manoeuvre and MACASA is continually balancing the need to offset these costs with the price sensitivity faced by our clients. Likewise, the organisational head count costs for both staff and volunteers grew in 2022.

The operational deficit has contributed to a deterioration of the Association's balance sheet position with retained earnings reducing to \$82,968 (2021: \$202,062). While cash reserves decreased to \$261,715 (2021: \$345,076), the association's current ratio position still remains fairly strong at 1.3 times. In prior years the organisation had the luxury and benefit of generating strong cash reserves, and these were leant on in 2022, however there are cost and particularly cash pressures that will continue in 2023. In particular ageing plant and equipment and increased, more onerous IT needs will place difficulties on the 2023 balance sheet position.

2023 will see the challenges faced in 2022 continue, but it also presents opportunities. MACASA will need to continue to deal with the impacts of rising costs and added to this is the uncertainty surrounding the CHSP funding model in future years. However, there are strong opportunities to expand on the 2022 growth of the meal sales business. Alternative revenue streams for the business have been discussed and are being sought and this strengthens MACASA's ability to provide its core services to its clients.

Igor Brunoli
Treasurer

Income

MACASA derives the majority of its income from the Department of Health in the form of grants. A small amount of income is received from membership fees and client services. The Management Board are looking at ways to diversify MACASA's income streams to ensure sustainability and allow for future growth.

Expenditure

Expenditure, or the minimisation of expenditure, is always a focus and we are continuing to prudently look for opportunities to get the most for MACASA's money. The Management Board are working to identify key expenditure areas and this will be the focus of a review in 2022/23 financial year.

Reserves Investments

MACASA continues to remain financially strong with reserves that are made up of donations, accumulated community contributions and proceeds from fundraising activities. Practical financial management, planning and understanding of the upcoming demands on available cash resources will ensure MACASA is well positioned to meet the challenges posed by 2022/23 and we look forward to a much improved financial position this time next year.

Statement of Accounts

Basic accounts are prepared internally by our administration staff and verified and compiled by Chartered Accountants Rinaldi & Co at the end of the financial year. The Financial Report has been independently audited by Australian Independent Audit Services. The detailed accounts form part of our Annual Report.

MACASA

Board of Management's Report

Maltese Aged Care Association South Australia Incorporated

ABN: 71 724 767 570

Committee's report

For the year ended 30 June 2022

Your committee members submit the financial report of Maltese Aged Care Association South Australia Incorporated for the financial year ended 30 June 2022.

Committee members

The names of the committee members throughout the year and at the date of this report are:

Belinda London (Chair) - (resigned 25/10/2022)
Jessie Borg (Vice Chair)
Igor Brunoli (Treasurer)
Helen English (Secretary)
Nigel Kessels (Member)
Peter Attard (Member)
April Mourits (Member)
Jeff Burg (Member)
Christian Wickham (Member)
Devesh Mundhara (Member)

Principal Activities

The Principal activities of the association during the financial year were:

To provide services to the elderly within the Maltese community.

Significant changes

No significant change in the nature of these activities occurred during the year.

Operating result

The surplus of the Association for the financial year amounted to \$(119,094).

Signed in accordance with a resolution of the members of the committee:



Helen English (Secretary)

Dated 2 November 2022

Maltese Aged Care Association South Australia Incorporated

ABN: 71 724 767 570

Statement by members of committee

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the Committee the financial report comprising the statement of profit or loss and other comprehensive income, statement of financial position, statement of cash flows and the notes to the financial statements:

1. present fairly the financial position of Maltese Aged Care Association South Australia Incorporated as at 30 June 2022 and its performance for the year ended on that date;
2. at the date of this statement, there are reasonable grounds to believe that Maltese Aged Care Association South Australia Incorporated will be able to pay its debts as and when they fall due.

This statement is made in accordance with subs. 60.15(2) of the Australia Charities and Not-for-profits Commission Regulation 2013.



Helen English (Secretary)

Dated

Audited Financial Report - Income Statement

Maltese Aged Care Association South Australia Incorporated

ABN: 71 724 767 570

Income statement

For the year ended 30 June 2022

	2022 \$	2021 \$
Revenue		
Meals	272,992	241,754
Membership Fees	93	130
Fundraising & Donations	25,784	21,077
Grant Income (CHSP - recurrent)	401,772	469,379
Grant Income (CHSP - one off)	4,545	-
	705,186	732,341
Expenses		
Accountancy Fees	7,350	3,900
Bad and doubtful debt expenses	270	809
Commissions paid	360	-
Depreciation and amortisation expenses	5,323	6,635
Employee benefits expenses	517,458	440,611
Other expenses	320,113	301,655
	850,874	753,610
Other income		
COVID19 Stimulus	-	20,304
Interest Received	1,353	7,163
Other Income	1,477	2,000
Reimbursements	23,764	-
	26,594	29,467
Net profit (loss)	(119,094)	8,197
Retained earnings at the beginning of the financial year	202,062	193,865
Retained earnings at the end of the financial year	82,968	202,062

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report of Rinaldi & Co.

Audited Financial Report - Balance Sheet

Maltese Aged Care Association South Australia Incorporated

ABN: 71 724 767 570

Balance sheet

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Current assets			
Cash and cash equivalents	3	261,715	345,076
Trade and other receivables	4	16,047	21,711
Other current assets	6	1,620	-
Total current assets		279,382	366,787
Non-current assets			
Property, plant and equipment	5	22,907	28,230
Total non-current assets		22,907	28,230
Total assets		302,289	395,017
Current liabilities			
Trade and other payables	7	61,780	91,872
Borrowings	8	1,572	1,532
Provisions	9	155,969	99,551
Total current liabilities		219,321	192,955
Total liabilities		219,321	192,955
Net assets		82,968	202,062
Members' funds			
Retained earnings		82,968	202,062
Total members' funds		82,968	202,062

The accompanying notes form part of these financial statements.
These statements should be read in conjunction with the attached compilation report of Rinaldi & Co.



Australian Independent
Audit Services

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Independent auditor's report

To the Members of Maltese Aged Care Association (SA) Incorporated

Opinion

We have audited the financial report of Maltese Aged Care Association (SA) Incorporated (the Association), which comprises the balance sheet as at 30 June 2022, the income statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and statement by the Committee.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 30 June 2022 and its financial performance for the year then ended in accordance with Australian Accounting Standards as described in Note 1 to the financial statements and the *Associations Incorporation Act 1985 (SA)*.

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 Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Association's financial reporting responsibilities under the *Associations Incorporation Act 1985 (SA)*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.



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Directors

Stephen Noble, FCA
Mitchell Noble, CA
Adam Drabsch, CA
Joshua Walding, CA

Responsibility of the Committee of Management for the Financial Report

The Committee of Management of the Association is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards as described in Note 1 to the financial statements, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Committee of Management are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee of Management.
- Conclude on the appropriateness of the Committee of Management's 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 Association'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



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Independent Auditor's Report

the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee of Management of the Association 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.

Australian Independent Audit Services



Adam Drabsch
Director
Adelaide
1 November 2022



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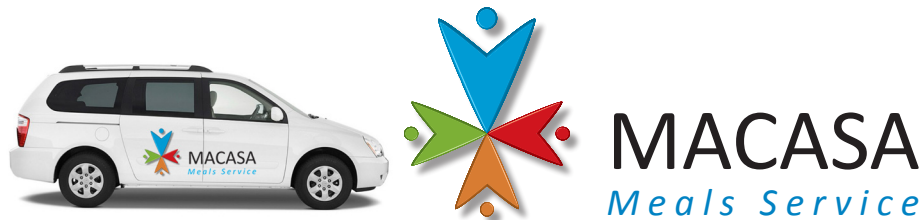
SteamRanger

Victor Harbour to Goolwa



Hindmarsh Island





*Hot meals delivered fresh each day
from Monday to Friday.*

**Frozen Meals available for clients outside
our hot meal delivery area.*



*Assisting clients with shopping, outings, attending
medical appointments and companionship.*



*Assisting clients with general cleaning
and most household duties.*



Maltese Aged Care Association (SA) Inc