



Maltese Aged Care Association (SA) Inc

MACASA

Annual Report 2023



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

Clients Served - 451		
Meals Service	Meals Delivered 19368	Volunteer Kms 32851
Domestic Assistance	Clients Serviced 43	Hours 771
Social Support Functions	Clients Served 142	Group Functions 38
Assessment Services	Clients Assessed 177	Hours 205
Transport Services	Clients Served 94	Kms Travelled 10183

Volunteer Hours

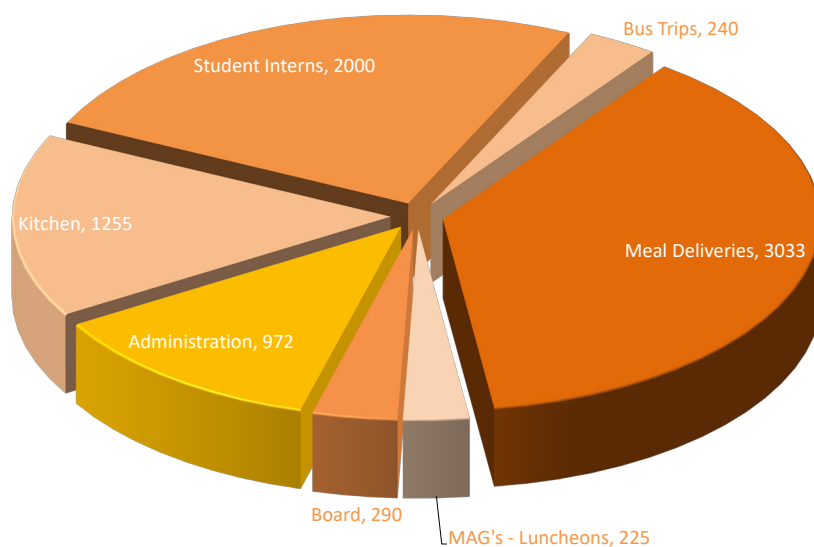


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Acknowledgement

MACASA would like to acknowledge all the support it has recieved over the 2022/2023 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 2022/2023 financial year.

Christian Wickham
Chair



Jessie Borg
*Co Chair
Cultural Consultant*



Phil Hiew
Treasurer



Helen English
*Secretary
Public Officer*



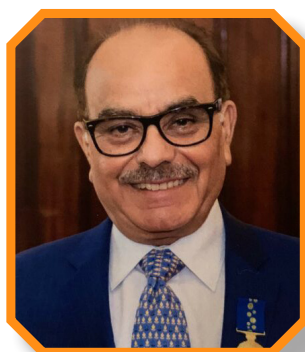
Devesh Mundhara
Board Member



Annie Wang
Board Member



Vikram Madan
Board Member



Madeleine
Williams
Services Manager



Thank you to our Staff and Volunteers

Agata Arnold
April MOURITS
Ashlee Jones
Belinda London
Bozena Cabaj
Cathy Dennett
Christian Wickham
Christine & Trevor Pedler
Christine Pedler
Dennis Bottrell
Devesh Mundhara
Helen English
Helen Patrick
Igor Brunoli
Jeff Burg
Jeffrey Burg
Jessie Borg
Julie Kerswell
Julie Weber
Karen Hazelhurst
Ken Mullan
Linda Instone

Luc Deroussent
Lyn Martin
Madeleine Williams
Marian Campbell
Mary Borg
Nigel Kessels
Peter Attard
Rhiannon O'Connor
Robert Beaton
Sharon Hudson
Sue Boothey
Susana Allik
Teresa Shean
Tony Caruana
Trevor Pedler



Chairperson's Report

Thank you all

My greatest heartfelt thanks to everyone at MACASA, volunteers and staff, new and existing customers, students and board members. Your time, dedication, and hard work has enabled MACASA to deliver on our mission and purpose for another year, and without you all it would have been impossible. The Board and I are extremely grateful for everything that you have done, no matter how small.

New Board Members

This year we welcomed three new people to the MACASA Board: Phil Hiew (who is also our treasurer, and the CFO at Orana), Annie Wang (accountant from Southern Cross Care), and Vikram Madan OAM (former Major General Indian Army). It's great to see so many highly skilled people interested in giving back to the community and we continue to encourage anyone else to apply to join us. We also retained our existing Board members of Devesh Mundhara, Helen English (as our secretary and Public Officer), and Jessie Borg (as our last remaining Board member of Maltese heritage).

University Student Placements

MACASA participated in a university student placement program again this year. Our participation in the placement program has been an excellent way for MACASA to provide experience to future professionals in the aged care industry. I would like to thank Llara Loveday, Elise Russ, Kam Hong Tso & José Joaquim for their time and work, and we hope that they have learned as much from us as we have benefited from their dedication.

Staffing news

This winter we had the joyous news of Rhiannon's baby arriving. Emily joined us on 23rd April and we are delighted for our head chef.

On a personal note, I was able to volunteer some of my time to work in the kitchen in January. My son and I helped chop and prepare vegetables, create meal servings for the frozen and hot deliveries, and enjoyed working with the staff and volunteers. In September, I also had the benefit of attending a luncheon and meeting many of the MACASA clients and hearing many of their stories. I think it is important that the Board attend events and work in the kitchen, to better understand the challenges, clients, and great work of MACASA.



Government Funding Changes

As you may know, 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 in 2022 and we expect more in July 2024, however, there has been a mis-match of timing between one service ending and the next funding model starting. We will work with any clients that may be affected once we have more detail, to ensure continuity of service. The changes have had a financial impact on us already, and the increase of cost-of-living has impacted not only our supplies and bills, but also decreased our ability to adapt to these changes.

Finally, I would like to finish by quoting from a recent grant application that was prepared by our current years University Students. This opening paragraph exemplifies not only our services, but also the high quality outcomes from Miku Kitamura and Jinyi Wei.

Chairperson's & Service Manager's Report

MACASA offers services to those who receive Commonwealth assistance via Commonwealth Home Support Program as well as the wider communities. Procuring essential resources is integral to our mission at the Maltese Aged Care Association. During the period spanning 2022 to 2023, encompassing the challenges of the COVID-19 pandemic, our unwavering commitment led us to provide a remarkable 28,052 meals. Notably, our efforts have not only persisted but thrived, evidenced by the consistent upward trajectory of demand from our valued clients. This resounding increase serves as a testament to our dedication and the invaluable role we play in catering to the needs of our community.

Christian Wickham

Chairperson

Service Manager's Report

As a volunteer-based organisation, our success and impact on the lives of our elderly clients would not have been possible without the remarkable dedication and commitment of our staff and volunteers. It is with immense gratitude and appreciation that we acknowledge their tireless efforts and unwavering support.

MACASA has always been rooted in a vision of creating a caring and compassionate community where our aging population can live their lives with dignity, respect, and comfort. This year, we have continued to make significant progress towards achieving this mission, thanks to the selfless contributions of our team members and volunteers. They have shown remarkable resilience and adaptability, especially in the face of the unprecedented challenges brought about by the COVID-19 pandemic and the ongoing challenge to source additional volunteers. Their unwavering dedication to the safety, health, and comfort of our clients is commendable.

We are committed to further enhancing the quality of care we provide and extending our reach to even more elderly individuals in need.

I would also like to thank our student interns for their hard work and dedication to the client re-assessments, ensuring that we are identifying and meeting our client's service needs. This is a process that MACASA would struggle to fulfil without the diligent work of the student interns. The students are required to learn an incredible amount about the organisation, our services and clients within a short period of time to be able to perform the assessments to meet the quality standards set.

Finally but not least in April 2023 we got to celebrate our first MACASA baby. We would like to congratulate Rhiannon & Malcolm on the safe arrival of Emily.



Madeleine Williams

Services Manager

Treasurer's Report

The year ended 30 June 2023 has been an extremely challenging year for MACASA. Being a not-for-profit organisation, MACASA is heavily reliant on its staff, volunteers and committee members to deliver a sustainable financial outcome. The hard work and dedication by all involved can clearly be seen from the improved financial outcome of the year compared to year ended 30 June 2022. I would like to personally acknowledge and show my appreciation to the unwavering spirit and resilience of all MACASA community.

For the financial year ended 30 June 2023, MACASA had an operating deficit of \$81,548 (2022: Deficit of \$119,093). The continued reduction of Commonwealth Health Home Support Program (CHSP) and HACC funding is major factor to reduced grant income.

Over the past 12 months, meal sales and revenue increased by 5% while fundraising/donations has increased by 27%. An additional state grant of \$12,000 has been received in financial year 2023. Being a not-for-profit organisation, MACASA has been very conscious of the increasing cost of living and inflation which had mostly been absorbed with minimal costs being passed on to our clients.

2024 will hopefully present MACASA with further clarity as to the future CHSP funding model. Changes to the monthly payment in arrears model has continued to provide a challenge in terms of cash flow and MACASA is continuously assessing the way it operates in order to be sustainable in this ever challenging environment.

2023 has seen a significant increase in costs, especially around price increases on fresh produce, meal packaging, fuel and other necessary equipment. MACASA has been very cost conscious over the past 12 months and these cost savings would not have been possible without the collaboration and dedication of existing staff and volunteers. Again, I extend my gratitude and appreciation to all parties in ensuring that MACASA to continue to deliver services at a high standard whilst being cost conscious.

MACASA has increased investment into new systems and equipment in 2023 which will be future proofing MACASA. MACASA is continually balancing the need to offset these costs with the price sensitivity faced by our clients and this is expected to be a major challenge in 2024.

The operational deficit has contributed to a reduction of the Association's balance sheet position with a deficit in retained earnings of \$1,421 (2022: \$82,969). Whilst this is not ideal, it is anticipated that this will continue to improve as the last 3 months of the 2023 financial year has shown an upward trend position of returning a surplus.

2024 will see the same challenges faced in 2023 continue if not increase. However, there will also be opportunities which MACASA will need to position itself to take advantage of. Focus in 2024 will be to position the Association to maximise opportunities to grow existing income streams and create alternative income streams. In combination with prudent procurement processes, this will ensure the financial sustainability of the Association.

Phil Hiew

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, payment for client and other 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 have been working to identify and monitor key expenditure areas and this will continue to be focus of continuous review in 2023/24 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 2023/24 and we look forward to a much improved financial position this time next year.

Statement of Accounts

Basic bookkeeping are prepared 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

*Visit from the High Commissioner,
Mr Mario Farrugia Borg with
MACASA Board members
Josephine Borg and Helen English
June 28, 2023*



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 2023

Your committee members submit the financial report of Maltese Aged Care Association South Australia Incorporated for the financial year ended 30 June 2023.

Committee members

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

Christian Wickham (Chair)
Jessie Borg (Vice Chair)
Phil Hiew (Treasurer)
Helen English (Secretary)
Annie Wang (Member)
Vikram Madan (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/(deficit) of the Association for the financial year amounted to (81,548).

Significant changes in state of affairs

There have been no significant changes in the state of affairs of the association during the year.

Events after the reporting date

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

Environmental issues

The association's operations are not regulated by any significant environmental regulations under a law of the commonwealth or of a state or territory of Australia.

Indemnification and insurance of officers and auditors

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 Maltese Aged Care Association South Australia Incorporated.

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

Maltese Aged Care Association South Australia Incorporated

ABN: 71 724 767 570

Committee's report

For the year ended 30 June 2023



Christian Wickham (Chair)

Dated 27th October 2023

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:

1. Presents fairly the financial position of Maltese Aged Care Association South Australia Incorporated as at 30 June 2023 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 Australian Charities and Not-for-profits Commission Regulation 2013.



Christian Wickham (Chair)

Dated 27th October 2023

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 2023

	2023 \$	2022 \$
Revenue		
Meals	286,421	272,992
Membership Fees	140	93
Fundraising & Donations	32,716	25,784
Grant Income (CHSP - recurrent)	416,965	401,772
Grant Income (CHSP - one off)	-	4,545
Grant Income (State) - Non-Rec	12,000	-
	748,242	705,186
Expenses		
Accountancy Fees	9,967	7,350
Advertising Expenses	245	-
Bad and doubtful debt expenses	1,680	270
Commissions paid	392	360
Depreciation and amortisation expenses	5,750	5,323
Employee benefits expenses	459,948	517,458
Other expenses	363,405	320,113
	841,387	850,874
Other income		
Interest Received	3,085	1,353
Loss on Sale of Non-current Assets	(385)	-
Other Income	8,168	1,477
Profit on Sale of Non-current Assets	729	-
Reimbursements	-	23,764
	11,597	26,594
Net loss	(81,548)	(119,093)
Retained earnings at the beginning of the financial year	82,969	202,062
Retained earnings at the end of the financial year	1,421	82,969

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 2023

	Note	2023 \$	2022 \$
Current assets			
Cash and cash equivalents	3	180,521	261,715
Trade and other receivables	4	10,621	16,048
Other current assets	6	-	1,620
Total current assets		191,142	279,383
Non-current assets			
Property, plant and equipment	5	29,400	22,907
Total non-current assets		29,400	22,907
Total assets		220,542	302,290
Current liabilities			
Trade and other payables	7	65,728	61,779
Borrowings	8	2,091	1,572
Provisions	9	151,302	155,969
Total current liabilities		219,122	219,321
Total liabilities		219,122	219,321
Net assets		1,421	82,969
Members' funds			
Retained earnings		1,421	82,969
Total members' funds		1,421	82,969

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, which comprises the balance sheet as at 30 June 2023, 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 2023 and of 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.



Liability limited by a scheme approved under Professional Standards Legislation

Australian Independent Au
Indepen

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rust

Directors
Mitchell Noble, CA
Adam Drabsch, 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

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
27 October 2023



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Client Christmas Lunch

Activities and Functions

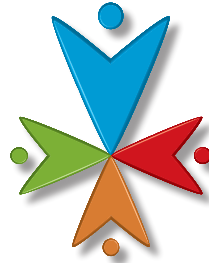


Volunteer Dinner

Hindmarsh Island



MACASA



MACASA

Meals Service

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

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



MACASA

Social Support



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



MACASA

Domestic Assistance