

**Multicultural Communities Council of SA Inc**

**ABN 13 253 714 844**

**Financial Statements - 30 June 2024**

**Multicultural Communities Council of SA Inc**  
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**30 June 2024**

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**Multicultural Communities Council of SA Inc**  
**Statement of profit or loss and other comprehensive income**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Revenue</b>			
Grants received	3	2,823,845	2,791,424
Other income	4	253,052	150,033
Total revenue		<u>3,076,897</u>	<u>2,941,457</u>
<b>Expenses</b>			
Operating expenses	5	(994,405)	(1,199,862)
Employee benefits expense		(1,956,665)	(1,815,616)
Depreciation expense		(33,501)	(35,829)
Total expenses		<u>(2,984,571)</u>	<u>(3,051,307)</u>
<b>Surplus/(deficit) for the year</b>		92,326	(109,850)
Other comprehensive income for the year		<u>-</u>	<u>-</u>
<b>Total comprehensive income for the year</b>		<u><u>92,326</u></u>	<u><u>(109,850)</u></u>

*The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes*

**Multicultural Communities Council of SA Inc**  
**Statement of financial position**  
**As at 30 June 2024**

	Note	2024 \$	2023 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	6	143,519	930,102
Trade and other receivables	7	55,773	57,718
<b>Total current assets</b>		<u>199,292</u>	<u>987,820</u>
<b>Non-current assets</b>			
Other financial assets	8	2,240,519	1,574,352
Property, plant and equipment	9	1,591,417	1,623,328
<b>Total non-current assets</b>		<u>3,831,936</u>	<u>3,197,680</u>
<b>Total assets</b>		<u>4,031,228</u>	<u>4,185,500</u>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	10	219,681	184,250
Employee benefits	11	275,250	261,064
Grants in advance	13	526,846	823,061
<b>Total current liabilities</b>		<u>1,021,777</u>	<u>1,268,375</u>
<b>Total liabilities</b>		<u>1,021,777</u>	<u>1,268,375</u>
<b>Net assets</b>		<u>3,009,451</u>	<u>2,917,125</u>
<b>Equity</b>			
Reserves	14	883,274	883,274
Retained surpluses		2,126,177	2,033,851
<b>Total equity</b>		<u>3,009,451</u>	<u>2,917,125</u>

*The above statement of financial position should be read in conjunction with the accompanying notes*

**Multicultural Communities Council of SA Inc**  
**Statement of changes in equity**  
**For the year ended 30 June 2024**

	<b>Asset revaluation reserve \$</b>	<b>Retained surpluses \$</b>	<b>Total equity \$</b>
Balance at 1 July 2022	883,274	2,143,701	3,026,975
Deficit for the year	-	(109,850)	(109,850)
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	(109,850)	(109,850)
Balance at 30 June 2023	<u>883,274</u>	<u>2,033,851</u>	<u>2,917,125</u>

	<b>Asset revaluation reserve \$</b>	<b>Retained surpluses \$</b>	<b>Total equity \$</b>
Balance at 1 July 2023	883,274	2,033,851	2,917,125
Surplus for the year	-	92,326	92,326
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	-	92,326	92,326
Balance at 30 June 2024	<u>883,274</u>	<u>2,126,177</u>	<u>3,009,451</u>

*The above statement of changes in equity should be read in conjunction with the accompanying notes*

**Multicultural Communities Council of SA Inc**  
**Statement of cash flows**  
**For the year ended 30 June 2024**

	Note	2024 \$	2023 \$
<b>Cash flows from operating activities</b>			
Receipts from Government grants, services and memberships		3,023,035	3,683,429
Payments to suppliers and employees		(3,142,017)	(3,366,392)
Interest paid		154	18
Net cash from/(used in) operating activities		<u>(118,828)</u>	<u>317,055</u>
<b>Cash flows from investing activities</b>			
Payments for investments		(666,165)	468,314
Payments for property, plant and equipment	9	<u>(1,590)</u>	<u>(28,237)</u>
Net cash from/(used in) investing activities		<u>(667,755)</u>	<u>440,077</u>
Net cash from financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		(786,583)	757,132
Cash and cash equivalents at the beginning of the financial year		<u>930,102</u>	<u>172,970</u>
Cash and cash equivalents at the end of the financial year	6	<u><u>143,519</u></u>	<u><u>930,102</u></u>

*The above statement of cash flows should be read in conjunction with the accompanying notes*

**Multicultural Communities Council of SA Inc**  
**Notes to the financial statements**  
**30 June 2024**

**Note 1. General information**

The financial statements cover the Multicultural Communities Council of SA Inc as an individual entity. The financial statements are presented in Australian dollars, which is Multicultural Communities Council of SA Inc's functional and presentation currency.

Multicultural Communities Council of SA Inc is a not-for-profit incorporated association, incorporated and domiciled in Australia. Its registered office and principal place of business is:

113 Gilbert St, Adelaide SA 5000

The financial statements were authorised for issue on 28 October 2024.

**Note 2. Material accounting policy information**

The accounting policies that are material to the Association are set out either in the respective notes or below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

**New or amended Accounting Standards and Interpretations adopted**

The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

**Basis of preparation**

In the Board Members' opinion, the Association is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations. The directors have determined that the accounting policies adopted are appropriate to meet the needs of the members of Multicultural Communities Council of SA Inc.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, AASB 124 Related Party Disclosures, AASB 1048 Interpretation of Standards, and AASB 1054 Australian Additional Disclosures.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or current valuation of non-current assets, unless specifically stated.

**Revenue recognition**

The Association recognises revenue as follows:

*Government subsidies and grants*

Revenue from Government subsidies and grants is recognised in the statement of profit or loss and comprehensive income when the entity obtains control of the revenue, it is probable that the economic benefits gained from the revenue will flow to the entity and the amount of revenue can be measured reliably.

*Donations*

Donations collected are recognised as revenue when the Association gains control, economic benefits are probable and the amount of the donation can be measured reliably.

*Interest*

Interest revenue is recognised as interest accrues using the effective interest method. This is a method of calculating the amortised cost of a financial asset and allocating the interest income over the relevant period using the effective interest rate, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.

**Multicultural Communities Council of SA Inc**  
**Notes to the financial statements**  
**30 June 2024**

**Note 2. Material accounting policy information (continued)**

*Other revenue*

Other revenue is recognised when it is received or when the right to receive payment is established.

**Income tax**

As the Association is a charitable institution in terms of subsection 50-5 of the Income Tax Assessment Act 1997, as amended, it is exempt from paying income tax.

**Current and non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of trading; it is due to be settled within 12 months after the reporting period; or there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

**Note 3. Grants received**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Ageing Well	60,000	52,000
Australian Gas Network (UK)	-	10,000
Board and Governance	68,000	-
CAB Disability	13,983	-
Carer SA	38,808	78,825
Community Connections	306,900	572,757
Community Visitors Scheme	348,831	247,126
Disaster Risk Reduction	14,000	166,000
Encompass	-	248,025
GIA Australia Gas	4,000	-
ILC Grant Disability	424,859	283,027
ILC Grant Building Education	392,363	148,894
Impact 100 SA	50,500	-
LDAT Alcohol & Drug Foundation	7,457	-
Libraries SA	46,900	-
Human Rights Commission	-	30,840
Mens Mental Health	99,400	94,697
Miscellaneous	17,424	18,286
Palliative Care	74,618	37,832
Reconnect	278,361	267,104
Sector Support and Advocacy	253,876	247,685
Sector Support Commonwealth	122,868	117,017
Speak My Language	119,205	109,770
Wellbeing	-	16,000
Westpac Impact Grant	81,492	45,539
	<u>2,823,845</u>	<u>2,791,424</u>



**Multicultural Communities Council of SA Inc**  
**Notes to the financial statements**  
**30 June 2024**

**Note 4. Other income**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Operating income	158,157	121,342
Other income	94,895	28,691
	<u>253,052</u>	<u>150,033</u>

**Note 5. Operating expenses**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
Consulting and contracting	244,395	130,743
Programme expense	377,234	763,988
Conferences & meetings	23,062	20,658
Travel expenses	46,580	38,452
Advertising	2,138	2,901
Cleaning	15,775	11,113
Communication	6,511	5,771
Computer expenses	53,103	36,111
Dues and subscriptions	8,837	5,016
Events	18,498	5,271
Gas and electricity	2,666	4,313
Insurance	22,074	17,556
Motor vehicle expenses	25,538	22,760
Rates and taxes	8,431	7,393
Office supplies	9,608	11,443
Printing and reproduction	13,579	15,208
Auditing fees	11,385	26,140
Rent	-	8,724
Repair and maintenance	25,756	9,822
Venue hire	6,760	11,562
Other expenses	72,475	44,917
	<u>994,405</u>	<u>1,199,862</u>

**Note 6. Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>\$</b>	<b>\$</b>
<i>Current assets</i>		
Cash on hand	500	500
Cash at bank	143,019	929,602
	<u>143,519</u>	<u>930,102</u>

*Accounting policy for cash and cash equivalents*

Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

**Multicultural Communities Council of SA Inc**  
**Notes to the financial statements**  
**30 June 2024**

**Note 7. Trade and other receivables**

	2024 \$	2023 \$
<i>Current assets</i>		
Trade receivables	55,134	57,078
Other receivables	639	640
	<u>55,773</u>	<u>57,718</u>

**Note 8. Other financial assets**

	2024 \$	2023 \$
<i>Non-current assets</i>		
Term deposit held with ANZ Bank	<u>2,240,519</u>	<u>1,574,352</u>

**Note 9. Property, plant and equipment**

	2024 \$	2023 \$
<i>Non-current assets</i>		
Land - at independent valuation	<u>830,000</u>	<u>830,000</u>
Buildings - at independent valuation	690,850	690,850
Less: Accumulated depreciation	<u>(10,884)</u>	<u>(8,687)</u>
	679,966	682,163
Plant and equipment - at cost	206,598	205,008
Less: Accumulated depreciation	<u>(164,673)</u>	<u>(153,564)</u>
	41,925	51,444
Motor vehicles - at cost	182,151	182,151
Less: Accumulated depreciation	<u>(165,966)</u>	<u>(161,267)</u>
	16,185	20,884
Computer equipment - at cost	174,709	174,709
Less: Accumulated depreciation	<u>(151,368)</u>	<u>(135,872)</u>
	23,341	38,837
	<u>1,591,417</u>	<u>1,623,328</u>

*Reconciliations*

Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Land \$	Buildings \$	Motor vehicles \$	Plant and equipment \$	Computer equipment \$	Total \$
Balance at 1 July 2023	830,000	682,163	24,174	48,153	38,838	1,623,328
Additions	-	-	-	1,590	-	1,590
Depreciation expense	-	<u>(2,197)</u>	<u>(4,699)</u>	<u>(11,109)</u>	<u>(15,496)</u>	<u>(33,501)</u>
Balance at 30 June 2024	<u>830,000</u>	<u>679,966</u>	<u>19,475</u>	<u>38,634</u>	<u>23,342</u>	<u>1,591,417</u>

**Multicultural Communities Council of SA Inc**  
**Notes to the financial statements**  
**30 June 2024**

**Note 9. Property, plant and equipment (continued)**

*Accounting policy for property, plant and equipment*

Land and buildings are shown at fair value based on valuations by external independent valuers, less subsequent depreciation and impairment for buildings. The valuations are undertaken more frequently if there is a material change in the fair value relative to the carrying amount. Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset. Increases in the carrying amounts arising on revaluation of land and buildings are credited in other comprehensive income through to the revaluation surplus reserve in equity. Any revaluation decrements are initially taken in other comprehensive income through to the revaluation surplus reserve to the extent of any previous revaluation surplus of the same asset. Thereafter the decrements are taken to profit or loss.

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a diminishing value method to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Buildings	40 years
Plant and equipment	5 years
Motor vehicle	5 years
Computer equipment	2.5 years

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss. Any revaluation surplus reserve relating to the item disposed of is transferred directly to retained profits.

**Note 10. Trade and other payables**

	2024	2023
	\$	\$
<i>Current liabilities</i>		
Trade payables	132,774	34,264
Superannuation payable	52,272	54,779
BAS payable	34,635	95,207
	<u>219,681</u>	<u>184,250</u>

*Accounting policy for trade and other payables*

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. Due to their short-term nature they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

**Note 11. Employee benefits**

	2024	2023
	\$	\$
<i>Current liabilities</i>		
Annual leave	149,183	143,468
Long service leave	126,067	117,596
	<u>275,250</u>	<u>261,064</u>

**Multicultural Communities Council of SA Inc**  
**Notes to the financial statements**  
**30 June 2024**

**Note 11. Employee benefits (continued)**

*Accounting policy for employee benefits*

*Short-term employee benefits*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

**Note 12. Provisions**

*Accounting policy for employee benefits*

*Other long-term employee benefits*

Liabilities for long service leave expected to be settled later than 12 months after the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

**Note 13. Grants in advance**

	<b>2024</b>	<b>2023</b>
	\$	\$
<i>Current liabilities</i>		
ILC - Disability Employment	-	258,606
ILC - Disability	-	351,171
Speak My Language	-	31,418
Westpac Impact	54,787	45,370
Australia Gas Network (Uk)	6,000	10,000
Men's Mental Health	-	30,303
Aging well	65,000	60,000
Palliative care	-	40,193
Disaster Risk Reduction	-	(4,000)
Other sundry grants	401,059	-
	<u>526,846</u>	<u>823,061</u>

**Note 14. Reserves**

	<b>2024</b>	<b>2023</b>
	\$	\$
Asset revaluation reserve	<u>883,274</u>	<u>883,274</u>

*Asset revaluation reserve*

The reserve is used to recognise increments and decrements in the fair value of land and buildings, excluding investment properties.

**Multicultural Communities Council of SA Inc**  
**Board Members' declaration**  
**30 June 2024**

In the Board Members' opinion:

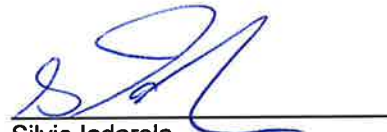
- the Association is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and associated regulations;
- the attached financial statements and notes comply with the Accounting Standards as described in note 2 to the financial statements;
- the attached financial statements and notes give a true and fair view of the Association's financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
- there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

On behalf of the Board Members



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Miriam Cocking  
Chairperson



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Silvio Iadarola  
Treasurer

28 October 2024

## **Independent Auditor's Report**

**To the Members of Multicultural Communities Council of SA Inc.**

### **REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

#### **Opinion**

We have audited the financial report of Multicultural Communities Council of SA Inc. ("the Association"), which comprises the balance sheet as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Board Members' Declaration.

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

- a) giving a true and fair view of the Association's financial position as at 30 June 2024 and of its financial performance and cash flows for the year then ended; and
- b) complying with Australian Accounting Standards to the extent described in Note 2 and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

#### **Basis for Opinion**

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

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

#### ***Emphasis of Matter – Basis of Accounting***

We draw attention to Note 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. 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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### **Responsibilities of Management and Board Members for the Financial Report**

Management is responsible for the preparation of the special purpose financial report that gives a true and fair view in accordance with the relevant Australian Accounting Standards in accordance with the *Australian Charities and Not-for Profits Commission Regulations 2022* and the *Australian Charities and Not-for-profits Commission Act 2012* 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 special purpose 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 intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Board Members 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 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 Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

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**Auditor's Responsibilities for the Audit of the Financial Report (continued)**

- Conclude on the appropriateness of the 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 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 Board Members 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.

We also provide the Board Members with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



**HLB Mann Judd Audit (SA) Pty Ltd**  
**Chartered Accountants**

Adelaide, South Australia  
29 October 2024



**Corey McGowan**  
**Director**

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**HLB Mann Judd Audit (SA) Pty. Ltd. ABN: 32 166 337 097**

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