

ANNUAL REPORT



MARSS Australia Inc.
Migrant and Refugee Settlement Services

Leaders in settlement and related services for migrants, refugees, humanitarian entrants and asylum seekers in the ACT and surrounding regions

2021 - 2022

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Acknowledgement of Country

We acknowledge the Traditional Custodians of the ACT, the Ngunnawal people. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

ABOUT US



OUR HISTORY

MARSS Australia Inc. (Migrant and Refugee Settlement Services) was established in 1980, and incorporated in 1983. It is funded largely by the Department of Social Services (DSS) and the ACT Community Services Directorate (CSD). Financial support has also been provided to MARSS by Commonwealth and ACT Governments since 1990.

The MARSS Board of Management is comprised of elected members from

Canberra's ethnic communities. MARSS has grown to become a vibrant service-oriented organisation, incorporating programs for refugees and migrants of all ages that assist with English, education, employment, welfare, community development programs, casework, referral, advocacy, access and equity.

OUR CLIENTS

Our clients are migrants, refugees and humanitarian entrants who are in the process of settling in the ACT and the surrounding region. MARSS recognises that in providing services to migrants, our organisation is involved in providing information and support to a broad cross section of community organisations. As such, our relationship with communities as well as Commonwealth, State and Territory Governments is crucial to our success in assisting clients.

OUR VALUES

In carrying out our mission, we have established values which help to describe the way we work. These values help to shape and guide MARSS, whilst also providing an effective way in which to measure the organisation's success.

OUR MISSION

Empowering migrants, refugees and humanitarian entrants to enjoy sustainable settlement in the ACT and region in a caring and supportive way.



MARSS BELIEVES IN

Continuous improvement



Objectivity

Integrity

Inclusiveness

Professionalism

Respect

Confidentiality

Sensitivity

Open communication

Innovation

Accountability

Flexibility

AGENDA

FORTY-FIRST ANNUAL GENERAL MEETING

Time: 6:30pm for a 7:00pm start

Date: Tuesday, 15th November 2022

Location: Level 2, 180 London Circuit, Canberra, ACT 2601, Theo Notaras Multicultural Centre, Function Hall

1. Welcome and acknowledgement
2. Minutes of the Special General Meetings
3. Minutes of the 40th Annual General Meeting
4. Business Arising out of minutes of the FOURTIETH Annual General Meeting
5. Annual Report by the Chair
6. Audited Annual Financial report presented by the Treasurer
7. Appointment of Auditor for 2022-2023
8. Other business
9. Close of Meeting

SPECIAL GENERAL MEETING MINUTES

Time: 6:00 pm

Date: 29th November 2021

Location: Level 2, 180 London Circuit, Canberra, ACT 2601, Theo Notaras Multicultural Centre, Function Hall

The meeting commenced at 18:00, with the welcome and acknowledgement by David Ng, chair of MARSS.

Proposed amendments to the MARSS Australia Inc Constitution

Mr Ng welcomed everyone to the meeting and acknowledged the traditional owners of the land. Mr Ng drew the meeting's attention to the proposed Constitution amendments in the document distributed to all MARSS members previously, and at this meeting. He noted that main purpose of the amendments was to bring the existing Constitution into line with recent ACT legislation and regulations.

He expressed his appreciation for the considerable work undertaken by Board members and MARSS staff in producing the draft.

He introduced the meeting chair, Mr Andrew Alwast. Mr Alwast outlined the main changes being proposed. He also drew the meeting's attention to the letter received from the Ghana Australia Association (GAA) outlining its comments on the draft.

The chair proposed to organize voting on the amendments in the document chapter. This was agreed by the meeting.

Definitions:

There was debate on the wording in Clauses 2 (definitions) and 7.1 (Membership qualifications).

The GAA proposed deleting "Honorary" under Clause 2, arguing it was a pointless, confusing and vague addition.

Decision on the proposal by vote: NOT CARRIED

A participant from the floor proposed deleting “Financial” from “Member” as it was also confusing, especially given that nowhere did the document define “Member”, individual or organisational.

Decision on the proposal by vote: CARRIED.

The meeting was then suspended at 18:40 until 19:00

Membership:

In response to proposals from the floor:

1. “organisations” was added after Member – Clause 7.1, first line.
2. “individual” was deleted - Clause 7.3, second line.

Board vacancy:

In response to a proposal from the GAA, proposed amendment (h) was deleted.

The chair agreed any other amendments would be checked so they aligned to ACT legislation and regulations.

DECISION OF MEETING:

The proposed draft of amendments to the constitution, taking into account the above decisions, was accepted in full. The chair agreed to circulate a final version of the amended constitution taking into account this meeting to all members.

The meeting concluded 7:00 pm

ANNUAL GENERAL MEETING MINUTES

Time: 7:30 pm

Date: 29th November 2021

Location: Level 2, 180 London Circuit, Canberra, ACT 2601, Theo Notaras Multicultural Centre, Function Hall

1. Welcome and Acknowledgement

David Ng, chair of the Board, welcomed everyone to the meeting, and acknowledged the traditional owners of the land.

He introduced the first guest speaker, MLA Tara Cheyne, ACT Minister for Multicultural Affairs. He then introduced MLA Julia Jones, Shadow Minister for Multicultural Affairs and MLA Emma Davidson, Minister for Mental Health.

A summary of their comments is below.

Tara Cheyne, Minister for Multicultural Affairs:

MLA Tara Cheyne congratulated MARSS on this, its 40th AGM, an important milestone for MARSS, which had made a really significant positive impact on the ACT community.


MARSS is duly recognized for its high quality and very broad range of services, as outlined in the Annual Report.

As an ACT citizen, she was proud of the many services MARSS provides, particularly to multicultural youth.

She noted that the ACT is a “welcoming city”: the Government is looking forward to taking even greater leadership nationally in supporting multicultural affairs.

The continuing evolution of global COVID-19 pandemic has meant that in the ACT, 2021 was much harder than 2020. She congratulated MARSS for its work in supporting those needing emergency food, housing and making sure COVID19 vaccines were accessible.

In closing, Ms Cheyne thanked the MARSS Board and its many member organisations who keep MARSS so strong. She also thanked



MARSS CEO Dewani Bakkum and staff, who, along with the many community volunteers, help make MARSS a provider of quality, timely services to the community it serves.

MLA Gulia Jones said there were “two cool things” about 1980: MARSS was established, and she was born!! She reiterated Ms Cheyne’s comments about the important contribution MARSS makes to the ACT, smoothing peoples’ journey to Australia. She referred to her parents’ own experience as Italian migrants who arrived in Australia in the 1950’s.

In closing, she dedicated her work at the ACT Assembly to all the members, volunteers and staff of MARSS, thanking MARSS for another great year.

MLA Emma Davidson also conveyed her appreciation to MARSS for its 40 years of service to the people of the ACT, referring to her own very positive experience of MARSS, as an ACT welfare worker many years ago. She expressed her admiration for the nimble and timely way MARSS adjusted its services over the last year or so, as the pandemic made challenging new demands. Ms Davidson said the pandemic has added new mental health challenges for many in the community.

The ACT’s support packages, still being rolled out by the ACT Government, were available to those in need in the multicultural community.

2. Minutes of the 39th AGM

Minutes presented and accepted.

3. Business Arising from the minutes of the 39th AGM

Nil

4. Annual Report by the Chair

David Ng presented his report and was accepted.

5. Annual report by the CEO

Dewani Bakkum presented the report and was accepted.

6. Audited Financial report by the treasurer.

Mithun Alexandra presented the financial report and was accepted.

7. Appointment of auditor 2021 – 2022

The auditors, PKF (Chartered Accountants & Business Advises) were engaged for the year 2022 – 2023

8. Other Business.

Nil

9. Close of meeting

8:30 pm

ACTING CHAIRPERSON'S REPORT

I have immense pleasure to present the 2021-2022 Annual Report of MARSS Australia Inc (MARSS).


The past financial year (2021-2022) also saw the continuation of considerable impacts from COVID-19 for not only MARSS, but also for many other local community organisations and service providers. MARSS yet again rose to the challenges and adapted well to these dynamic situations it faced with in its day-to-day operations.

MARSS has matured over the years and is now a much stronger, well-run, well-known and influential local community services delivery organisation. It has distinguished itself with its large, broad-based, and ever-growing multi-ethnic/cultural clients' base, in particular, people from CALD backgrounds from within the ACT and its surrounding regions. MARSS enjoyed and maintained an excellent partnership with a range of stakeholders, including the governments at all levels, community organisations, local businesses,

and charitable and voluntary organisations, and the broader Canberra community.

It has been a delight to have worked with a group of professional and respectful fellow colleagues on the MARSS Board during this reporting period. I am happy to note that we all at MARSS together tried our best to achieve some great results and outcomes out of our core settlement services and programs in the context of difficult circumstances presented by the ongoing COVID-19 restrictions and other associated issues.

It was all possible due to the absolute will, passion, dedication, and deep commitment of all staff of MARSS, led by our very capable and well-respected CEO, Dewani Bakkum. All have worked hard so diligently and assiduously with a 100% client focussed/directed approach to make sure our most needy and vulnerable



clients in the community are served and supported well with a suite of services, activities, and programs to help make a real difference in their lives.

I should also mention that MARSS effectively continued to deliver the same level of its services, programs, and assistance support to its various clients in a coherent manner.

I would like to take this opportunity to profusely thank the Commonwealth, ACT and NSW Governments who make these essential support services and programs possible for our clients.

I am delighted to note here a few selected highlights of MARSS for the financial year. A particular event has been the observance of the International Women's Day that has celebrated the accomplishments of some prolific migrant and refugee women from the broader ACT community.

Another highlight includes the Multicultural Women's Summit which provided an opportunity to connect multicultural women with the service providers and the ACT and

the Commonwealth Governments. Of special note, MARSS has been appointed by the ACT Government as one of the new housing services providers to deliver affordable housing services to the neediest clients in our community.

Well done Dewani for this specific milestone achievement.

Once again, I especially thank my fellow Board Members (including Chairperson David Ng) for their excellent support and contributions, CEO Dewani Bakkaum, MARSS staff, and our incredible volunteers who have worked hard to help deliver our services, activities, and programs most effectively and efficiently.

I am also particularly grateful to all the member organisations of MARSS for their ongoing support to MARSS and its overall services, activities, and programs.

I am confident and look forward to MARSS continuing to deliver a full program of exciting activities and services in the 2022 - 2023 financial year.

Borhan Ahmed
Acting Chairperson
MARSS Australia Inc



CHIEF EXECUTIVE OFFICER'S REPORT

It is my great pleasure to present my report to the MARSS Annual General Meeting for the 2021-2022 financial year.


MARSS has had an extremely busy 12 months, despite the challenges of social distancing and other restrictions at the beginning of the year, MARSS has successfully delivered several programs and adapted quickly to the new ways of working since public health restrictions were put in place. As the year progressed and restrictions eased the staff worked extremely hard to reconnect in person with our clients and continued to deliver core settlement services, activities, and programs to an ever-increasing number of clients from the ACT and surrounding regions.

MARSS has recorded over 8000 walk-in and phone contacts from clients seeking our assistance and supported over 50 ethnic groups through programs and community

engagement. MARSS remains a key source of support and information for culturally and linguistically diverse communities in the ACT region.

Many fantastic cultural events and functions have taken place this year. Some of the highlights were: A formal graduation celebration for young women from cultural backgrounds restricted from attending mainstream formals, a Christmas gift and food hamper giveaway for clients, a children's art and singing exhibition and competition, Australia Day celebration and the Eid Al Fitr celebration to mark the end of Ramadan.

MARSS also observed and participated in Harmony Day in March, to celebrate cultural, linguistic, and religious diversity to foster a sense of belonging for everyone who calls Australia their home.



In conjunction with Harmony Day, we celebrated the graduation of our Multicultural Leadership Development Program (MLDP), which builds the leadership skills of community leaders to support cohesion in their communities.

Our International Women's Day Celebration highlighted the accomplishments of some incredible migrant and refugee women in the Canberra region. The day provided the opportunity for our more recently arrived communities to meet other clients, discuss their journeys and participate in fun, social activities. I particularly enjoyed watching our clients learning to dance under the energetic direction of the Zumba dance instructor.

I would like to express my thanks to the ACT Minister for Multicultural Affairs, Tara Cheyne, and Nicole Lauder MLA for attending and celebrating with the incredible women.

A highlight for MARSS this year was the Refugee Day celebration. We organised a "MARSS Give Away" event where we had

several stalls with items of clothing, shoes, groceries and personal items which the clients very much appreciated. I would like to thank Senator David Pocock and Minister Alicia Payne MP for celebrating this function with MARSS staff and clients.

Another achievement was the Multicultural Women's Summit in June which brought together 100 women from our diverse local community to talk about the things that matter to them and to hear their ideas for the future.

It was an excellent opportunity to connect multicultural women with the settlement sector, including service providers and federal and local government.

A special thanks to His Excellency Governor General the Honourable David Hurley AC DSC (Retd), Minister Alicia Payne MP, and Deputy Chief Minister Yvette Berry for addressing the Summit.

I am also very pleased to announce that MARSS is now a Community Housing Provider in ACT. This is the culmination of over 10 years of dedicated work and is a significant achievement that will open new avenues through which we can support diverse communities in terms of accommodation assistance to all vulnerable people.

Furthermore, I would like to thank the Chair and the MARSS Board for all the support and work they have done this year on behalf of MARSS staff. It has been uplifting to witness the support from the MARSS Board, government agencies, community

organisations, and the wider Canberra community during these challenging times. Together, we made sure that some of the most vulnerable people in the community received help and care throughout this difficult year. Additionally, I want to express my gratitude to the MARSS staff and our volunteers for going above and beyond to help our clients.

Despite the difficulties we encountered as a community, this year was very successful, and I am looking forward to MARSS Australia having a similarly productive and engaging year in 2022-2023.

*Dewani Bakkum AM
Chief Executive Officer
MARSS Australia Inc*



MARSS SERVICES

MARSS offers a range of settlement services to the new and emerging migrant, refugee, humanitarian entrant and asylum seeker community of Canberra.

Our annual report will take you through our various programs for the last financial year.

Each section will provide you with an in depth detail about the clients who accessed services, and the various projects that each program offered to our clients to facilitate their successful settlement in Canberra and the surrounds.





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SETTLEMENT ENGAGEMENT AND TRANSITION SERVICES

SETS Client Service

The Settlement Engagement and Transition Support (SETS) program equips and encourages eligible clients and communities to address their related settlement needs to enhance social participation, economic well-being, independence, personal well-being, and community connectedness. MARSS maintains partnerships and referral channels that assist clients with achieving long-term outcomes of self reliance and equitable participation in Australian society.

More than 1000 clients were assessed to determine the level of support required and take action to address their settlement needs.

MARSS delivered a full range of services to our clients which included alternative service delivery options, such as over the phone and online, increased welfare check frequency, and implementing best practices in line with

ACT Health recommendations to ensure client safety and access to MARSS.

Our Emergency Relief Program continued to play a significant role in supporting clients throughout this period.

Counselling Services

The MARSS Counselling services have continued to support clients. Our counselling services are a culturally sensitive safe space to discuss ongoing concerns, client wellbeing, and offer support throughout difficult periods.

Translation Services

MARSS provided translation services to our clients through our bilingual staff, dedicated volunteers and Translating and Interpreting Services (TIS). MARSS shared translated resources and fact sheets about Covid-19 with all clients. Ensuring clients stayed up to date with evolving news and restrictions.

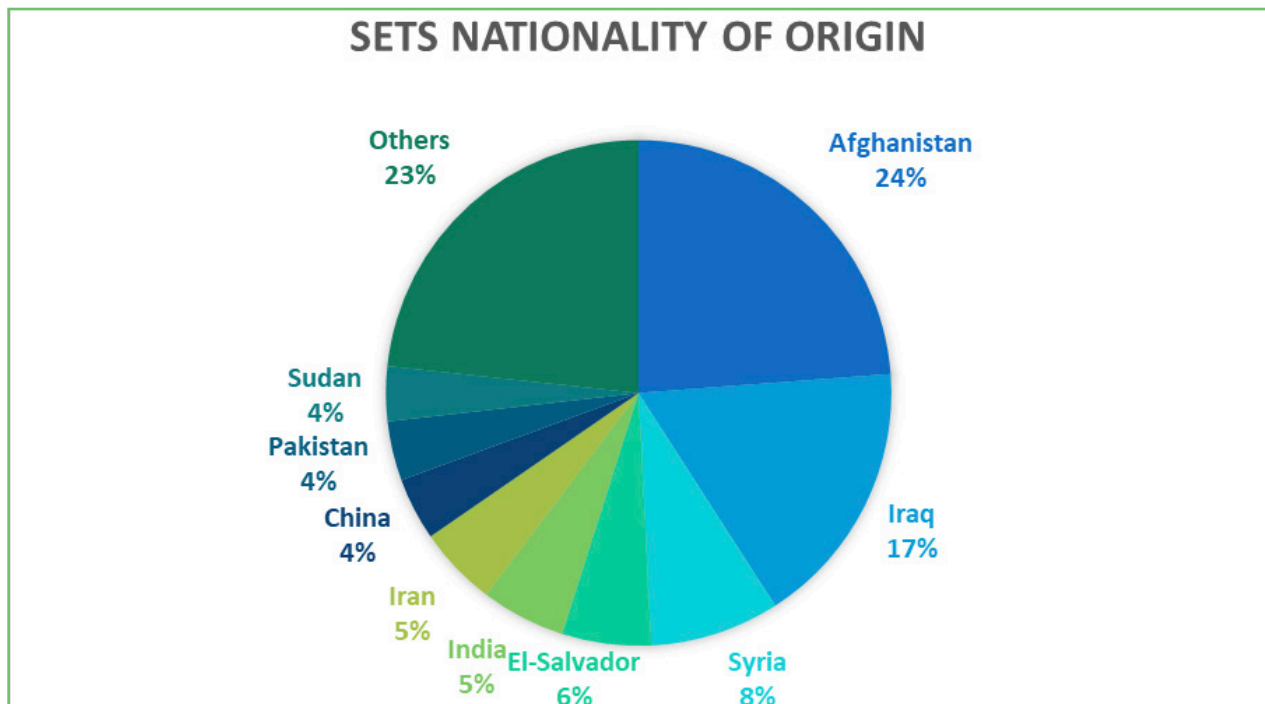
Information Sessions

MARSS collaborated with mainstream service providers and organisations to deliver information sessions on various services available to clients. Information sessions are designed to encourage participation in the

broader Australian community, inform them of their rights, and provide a number of life skill information sessions necessary for successful settlement in Australia.

School Holiday Activities

MARSS organised school holiday activities for clients throughout 2021 and 2022. A highlight includes our lockdown event held in September 2021 for children aged 5-15 years, where participants created artwork, photography and videos on the theme 'Lockdown and Family'.



SETS COMMUNITY CAPACITY BUILDING

Community Capacity Building aims to equip and empower new and emerging organisations and communities to work towards collectively increasing the social participation, economic, and personal well-being of community members to ensure that positive settlement outcomes are sustained in the long term.

MARSS addresses common community development needs, including learning how to form an association, developing and nurturing leadership skill in younger community members, learning how to write grants, learning how and where to access information about education and training opportunities, developing the skills to manage and mediate community disputes, and providing culturally

appropriate information and support on domestic violence.

MARSS had community consultations with 8 communities and our Community Capacity Building Officer developed specific community building plans for each community.

These communities included Iraqi Christians, the Sierra Leone Association, El-Salvador Friendship Association, the North Sudanese community, African Australian Council ACT Inc., Pashtun Afghan Community and the Tibetan Community.



EMERGENCY RELIEF PROGRAM

In ACT and Surrounds MARSS provided immediate and individual assistance to all vulnerable people in times of financial crisis and helps them reach financial self-reliance through education and referrals to external organisations such as financial counselling or mental health services.

MARSS provides emergency relief funding (ERF) and material assistance in the form of food vouchers, food hampers, public transport tickets, utility bill assistance.

MARSS was given further funding to provide assistance to the victims of the NSW floods.

Clients in the flood affected areas were provided with assistance, including help to replace water-damaged beds and mattresses, buy a washing machine, help to pay for removalist charges, and a laptop.

During the 2021-2022 Financial Year, MARSS assisted a number of clients with ERF, many of whom had been negatively affected by the impacts of COVID-19. MARSS would like to extend gratitude to the Department of Social Services for funding these important essential services.



HOUSING SERVICES

HOMELESSNESS PROGRAM FOR ASYLUM SEEKERS AND FAMILIES WITH UNCERTAIN VISA STATUS (HAS)

Under HAS MARSS provides tenancy support, housing maintenance, and wraparound services to assist asylum seeker women and families to suitable homes in the ACT. During

the 2021-2022 Financial Year MARSS helped 23 families through HAS. Of these, 3 families were assisted in successfully exiting from the program.

ASYLUM SEEKER TRANSITIONAL ACCOMMODATION PROGRAM (ASTA)

MARSS provides tenancy support, housing maintenance, and wrap-around services to assist individual male asylum seekers to find homes in the ACT. In this financial year MARSS assisted 24 individual male clients from Afghanistan, Bangladesh, Burundi, China, Iran,

Malaysia, Myanmar, Pakistan, Saudi Arabia, and Sri Lanka. MARSS would like to thank the ACT Government for making these programs possible.

ENGLISH EDUCATION AND EMPLOYMENT

ENGLISH FOR LIVING

This program offers free English classes to clients of all ages from culturally and linguistically diverse backgrounds. Our clients can learn English in an informal and friendly setting. Our volunteer English teachers dedicate their time and use their expertise to assist clients with English acquisition.

English For Living classes are organised to suit client needs and consist of low, intermediate, high and advanced classes.

There were 126 clients enrolled in English for Living classes during the 2021- 2022 Financial Year.



ENGLISH FOR EMPLOYMENT

Assisted any migrants, refugees, and asylum seekers in building their English language skill to a level where they can successfully gain meaningful employment or pursue their vocational education and training goals. 13 clients attended the English for Employment classes in the 2021- 2022 Financial Year.

FOUNDATION WORKPLACE ENGLISH AND COMMUNICATION

Through a mixture of structured teaching and group conversations, participants developed English skills to engage in workplace settings.

Participants learnt new vocabulary, expressions, and conversation skills, as well as how to complete standard employment paperwork and give and receive feedback.

ENGLISH FOR WORK ENTRY

Participants developed the English skills necessary for them to access employment and education pathways. Throughout their classes, participants developed skills to find and apply for jobs in the Australian workforce and increased their understanding of Australian workplace culture.



DIGITAL LITERACY

MARSS regularly conducted digital literacy sessions available for all migrants and refugees during the 2021-2022 Financial Year. Sessions were suspended during the lockdown but resumed March 2022.

Digital Literacy offers 1-on-1 sessions between volunteers and clients available in face-to-face or online formats as per government restrictions and MARSS risk management policies.

HOME TUTOR PROGRAM

This program pairs clients in need of English language support with volunteers able to assist them with language acquisition. Our tutors helped clients improve their English in a one-on-one setting.

Face to face delivery of this program was suspended due to COVID-19 safety guidelines and regulations, but continued online. 37 clients participated in this program through 2021-2022.

PROGRAM FOR AFTER SCHOOL STUDIES

PASS assists clients between the ages of 7-25 who are from a culturally and linguistically diverse (CALD) background and require assistance with study, homework, English language acquisition, and other coursework. In PASS students are individually paired with volunteer tutors and participate in specialised one-on-one sessions held regularly during the school term.

PASS sessions are held at our offices in Civic and Gungahlin as well as online and all sessions are supervised by the PASS Officer.

MULTICULTURAL LEADERSHIP DEVELOPMENT PROGRAM

The Multicultural Leadership Development Program builds the leadership of existing and potential community leaders from new and emerging migrant communities to support cohesion in their community and enhance participation in economic and social opportunities.

MARSS, in Partnership with APIS, coordinated two MLDP workshops during the reporting period.

A total of 30 clients participated from various communities and all clients graduated.



COMMUNITY DEVELOPMENT PROGRAMS

Job Ready

MARSS' Job Ready Program prepare clients to find and succeed at work within Australia. The program involves a combination of specialised sessions, language assistance and volunteermentors to help clients navigate employment opportunities, develop applications and prepare for interviews.

There were 69 clients registered in the Job Ready Program in the 2021- 2022 financial year.

Road Ready

Road Ready is a free service run by qualified instructors which assists clients with obtaining their learners permit free of charge. MARSS has assisted 64 clients across 6 courses to obtain their learners permit free of charge. Bilingual interpreters were engaged to support clients during the Road Ready test.

Learn to Drive


Learn to Drive was run by MARSS's 2 qualified driving instructors to assist clients with access to practical driving lessons at an affordable price. 53 clients undertook driving lessons during the reporting period.

Sewing & Craft

Through this program, participants gain knowledge and become proficient in the use of sewing machines, overlockers, construction techniques, and how to start and run a small business.

Following the impacts of COVID-19 MARSS' caseworkers identified that clients often have issues procuring their own masks.

The Sewing and Craft coordinator and the rest of the sewing and craft group took it upon themselves to produce a variety of handmade reusable face masks, working tirelessly to make them for our clients.



There were 45 clients registered in the Sewing and Craft group during the reporting period.

The Sewing and Craft program continued through COVID-19 via a Facebook group which featured video tutorials and online resources.

The Sewing and Craft group is an important social club for many attendees and MARSS was thankful for our volunteers' efforts in maintaining the program through the pandemic.

Volunteering

The MARSS volunteering program has successfully engaged individuals throughout the ACT and regional NSW throughout the 2021-2022 financial year. Our volunteers are members of the community who contribute their time and effort to assist others and we are very appreciative for all their hard work.

Our volunteers come from a variety of backgrounds and this diversity is one of our program's strengths. Our volunteers include individuals with a migrant background themselves, professionals, retirees, and young people.

The one constant is that all our volunteers are committed to making a positive social impact.

During the 2021-22 financial year MARSS has worked with 150 volunteers who assist with the full breadth of our programs.

MARSS is extremely grateful to our entire volunteer network, and we look forward to working with them in the future!

MEN'S AND WOMEN'S OUTREACH

The Men's Outreach Workshop (MOW) Program aims to raise awareness in the community on how to prevent and combat domestic and family violence.

This program helped participants develop knowledge and awareness on these issues through community awareness and education. The project involved working with adult men and women from Culturally and Linguistically Diverse (CALD) communities in Canberra.

MARSS conducted 16 workshops throughout 2021-2022.

HEALTHY EATING AND ACTIVE LIVING (HEAL)

The HEAL program promoted physical and mental health and provided a social experience for participants. Clients were able to access a variety of activities and information sessions held in conjunction with external partners.

These included dietary information sessions, men's and women's boxing classes, women's Zumba, and 3-month gym access passes for Fitness First.

MARSS would like to thank all our external sporting and nutrition partners who provided services to clients through HEAL.

HARMONY SPORTS PROGRAM

Through the financial year MARSS had teams competing in local sporting competitions, with a focus on the high demand sports of football (soccer), futsal and basketball.

These sides consist of players from a diverse range of CALD communities with varying levels of ability and teams were able to play socially or competitively, with all teams promoting social integration and physical wellbeing.

Through the sports program MARSS has also supported individual registrations in gymnastics, tennis, swimming, martial arts and other sports. Individual registrations have been made particularly available to children and young people so as to promote physical and mental health, and social integration.



MARSS Australia Inc

A.B.N 74 370 795 990

Financial Statements

For the Year Ended 30 June 2022

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

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MARSS Australia Inc

A.B.N 74 370 795 990

Auditor's Independence Declaration under Section 60-40 of the Charities and Not-for-profits Commission Act 2012 to the Responsible Persons of MARSS Australia Inc

We declare that, to the best of our knowledge and belief, during the year ended 30 June 2022, there have been:

- (i) no contraventions of the auditor independence requirements as set out in section 60-40 of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



PKF Canberra



Ross Di Bartolo
Partner

Dated: 20.10.22

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2022

	Note	2022 \$	2021 \$
Revenue	4	2,515,955	2,641,712
Other income	4	27,368	66,960
Employee benefits expense		(1,404,875)	(1,171,211)
Depreciation and amortisation expense		(64,369)	(59,121)
Computer and internet expense		(19,715)	(34,431)
HAS rent subsidy		(479,923)	(552,714)
Insurance expense		(25,462)	(17,653)
Management and consulting fees		(147,308)	(209,560)
Motor vehicle expenses		(14,508)	(16,744)
Program support services		(180,577)	(404,918)
Accounting and audit fees		(9,000)	(13,249)
Other expenses		(215,597)	(106,264)
Profit / (Loss) before income tax		(18,011)	122,807
Income tax expense		-	-
Profit / (Loss) from continuing operations		(18,011)	122,807
Profit / (Loss) for the year		(18,011)	122,807
Total comprehensive income / (loss) for the year		(18,011)	122,807

The accompanying notes form part of these financial statements.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	Note	2022 \$	2021 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	2,186,213	2,534,775
Trade and other receivables	7	2,426	2,926
Other assets	8	27,070	34,764
TOTAL CURRENT ASSETS		<u>2,215,709</u>	<u>2,572,465</u>
NON-CURRENT ASSETS			
Property, plant and equipment	9	41,546	20,275
Right-of-use assets	10	45,530	19,521
TOTAL NON-CURRENT ASSETS		<u>87,076</u>	<u>39,796</u>
TOTAL ASSETS		<u>2,302,785</u>	<u>2,612,261</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	144,269	96,573
Contract liabilities	12	229,939	586,728
Lease liabilities	10	45,531	26,668
Employee benefits	13	15,121	16,355
Other liabilities	14	900	900
TOTAL CURRENT LIABILITIES		<u>435,760</u>	<u>727,224</u>
NON-CURRENT LIABILITIES			
Employee benefits	13	2,610	2,610
TOTAL NON-CURRENT LIABILITIES		<u>2,610</u>	<u>2,610</u>
TOTAL LIABILITIES		<u>438,370</u>	<u>729,834</u>
NET ASSETS		<u>1,864,415</u>	<u>1,882,427</u>
EQUITY			
Retained earnings		<u>1,864,415</u>	<u>1,882,427</u>
TOTAL EQUITY		<u>1,864,415</u>	<u>1,882,427</u>

The accompanying notes form part of these financial statements.

MARSS Australia Inc

A.B.N 74 370 795 990

**Statement of Changes in Equity
For the Year Ended 30 June 2022**

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	1,882,427	1,882,427
Profit / (Loss) for the year	(18,011)	(18,011)
Balance at 30 June 2022	<u>1,864,415</u>	<u>1,864,415</u>

2021

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2020	1,755,193	1,755,193
Profit for the year	122,807	122,807
Adjustment due to AASB 16	4,427	4,427
Balance at 30 June 2021	<u>1,882,427</u>	<u>1,882,427</u>

The accompanying notes form part of these financial statements.

MARSS Australia Inc

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**Statement of Cash Flows
For the Year Ended 30 June 2022**

	2022	2021
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipt from customers	69,608	239,297
Receipt from grants	2,111,197	2,383,734
Interest received	6,967	24,082
Payment to supplier and employees	<u>(2,441,006)</u>	<u>(2,532,650)</u>
Net cash provided by/(used in) operating activities	<u>(253,234)</u>	114,463
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(31,130)</u>	<u>(17,864)</u>
Net cash provided by/(used in) investing activities	<u>(31,130)</u>	<u>(17,864)</u>
Lease Liability - principal repayments	<u>(64,198)</u>	<u>(2,934)</u>
Net cash provided by/(used in) financing activities	<u>(64,198)</u>	<u>(2,934)</u>
Net increase/(decrease) in cash and cash equivalents held	(348,562)	93,665
Cash and cash equivalents at beginning of year	<u>2,534,775</u>	<u>2,441,110</u>
Cash and cash equivalents at end of financial year	6 <u>2,186,213</u>	<u>2,534,775</u>

The accompanying notes form part of these financial statements.

5

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

The financial report covers MARSS Australia Inc as an individual entity. MARSS Australia Inc is a not-for-profit Association, registered and domiciled in Australia.

The functional and presentation currency of MARSS Australia Inc is Australian dollars.

Comparatives are consistent with prior years, unless otherwise stated.

1 Basis of Preparation

In the opinion of those charged with Governance the Association is not a reporting entity since there are unlikely to exist users of the financial statements who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting 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 and AASB 1054 Australian Additional Disclosures.

2 Summary of Significant Accounting Policies

(a) Revenue and other income

The core principle of AASB 15 is that revenue is recognised on a basis that reflects the transfer of promised goods or services to customers at an amount that reflects the consideration the Association expects to receive in exchange for those goods or services. Revenue is recognised by applying a five-step model as follows:

1. Identify the contract with the customer
2. Identify the performance obligations
3. Determine the transaction price
4. Allocate the transaction price to the performance obligations
5. Recognise revenue as and when control of the performance obligations is transferred

Generally the timing of the payment for sale of goods and rendering of services corresponds closely to the timing of satisfaction of the performance obligations, however where there is a difference, it will result in the recognition of a receivable, contract asset or contract liability.

None of the revenue streams of the Association have any significant financing terms as there is less than 12 months between receipt of funds and satisfaction of performance obligations.

Statement of financial position balances relating to revenue recognition

Contract assets and liabilities

Where the amounts billed to customers are based on the achievement of various milestones established in the contract, the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer.

MARSS AUSTRALIA INC

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Statement of financial position balances relating to revenue recognition

When a performance obligation is satisfied by transferring a promised good or service to the customer before the customer pays consideration or the before payment is due, the Association presents the contract as a contract asset, unless the Association's rights to that amount of consideration are unconditional, in which case the Association recognises a receivable.

When an amount of consideration is received from a customer prior to the entity transferring a good or service to the customer, the Association presents the contract as a contract liability.

Interest revenue

Interest is recognised using the effective interest method.

Rental income

Investment property revenue is recognised on a straight-line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

Grant revenue

Government grants are recognised at fair value where there is reasonable assurance that the grant will be received and all grant conditions will be met. Grants relating to expense items are recognised as income over the periods necessary to match the grant to the costs they are compensating. Grants relating to assets are credited to deferred income at fair value and are credited to income over the expected useful life of the asset on a straight-line basis.

Donations

Donations are recognised as revenue when received, to the extent there are no specific or enforceable performance obligations attached to the funds being received. In the event there is, revenue is recognised on fulfilment of the performance obligation being satisfied.

(b) Income Tax

The Association is exempt from income tax under Division 50 of the *Income Tax Assessment Act 1997*.

(c) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

2 Summary of Significant Accounting Policies

(d) Volunteer services

No amounts are included in the financial statements for services donated by volunteers.

(e) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment.

Items of property, plant and equipment acquired for significantly less than fair value have been recorded at the acquisition date fair value.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the revaluation model.

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Plant and Equipment	20%
Motor Vehicles	25% - 100%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(f) Financial instruments

Financial instruments are recognised initially on the date that the Association becomes party to the contractual provisions of the instrument.

On initial recognition, all financial instruments are measured at fair value plus transaction costs (except for instruments measured at fair value through profit or loss where transaction costs are expensed as incurred).

Financial assets

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Classification

MARSS AUSTRALIA INC

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2 Summary of Significant Accounting Policies

(f) Financial Instruments

Financial assets

On initial recognition, the Association classifies its financial assets into the following categories, those measured at:

- amortised cost
- fair value through profit or loss - FVTPL
- fair value through other comprehensive income - equity instrument (FVOCI - equity)
- fair value through other comprehensive income - debt investments (FVOCI - debt)

Financial assets are not reclassified subsequent to their initial recognition unless the Association changes its business model for managing financial assets.

Amortised cost

Assets measured at amortised cost are financial assets where:

- the business model is to hold assets to collect contractual cash flows; and
- the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Association's financial assets measured at amortised cost comprise trade and other receivables and cash and cash equivalents in the statement of financial position.

Subsequent to initial recognition, these assets are carried at amortised cost using the effective interest rate method less provision for impairment.

Interest income, foreign exchange gains or losses and impairment are recognised in profit or loss. Gain or loss on derecognition is recognised in profit or loss.

Fair value through other comprehensive income

Equity instruments

The Association has a number of strategic investments in listed and unlisted entities over which they do not have significant influence nor control. The Association has made an irrevocable election to classify these equity investments as fair value through other comprehensive income as they are not held for trading purposes.

These investments are carried at fair value with changes in fair value recognised in other comprehensive income (financial asset reserve). On disposal any balance in the financial asset reserve is transferred to retained earnings and is not reclassified to profit or loss.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2 Summary of Significant Accounting Policies

(f) Financial Instruments

Financial assets

the cost of the investment. Other net gains and losses are recognised in OCI.

Financial assets through profit or loss

All financial assets not classified as measured at amortised cost or fair value through other comprehensive income as described above are measured at FVTPL.

Net gains or losses, including any interest or dividend income are recognised in profit or loss (refer to hedging accounting policy for derivatives designated as hedging instruments.)

The Association holds derivative financial instruments to hedge its foreign currency and interest rate risk exposures. Embedded derivatives are separated from the host contract and accounted for separately if the host contract is not a financial asset and certain criteria are met.

Impairment of financial assets

Impairment of financial assets is recognised on an expected credit loss (ECL) basis for the following assets:

- financial assets measured at amortised cost
- debt investments measured at FVOCI

When determining whether the credit risk of a financial assets has increased significantly since initial recognition and when estimating ECL, the Association considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Association's historical experience and informed credit assessment and including forward looking information.

The Association uses the presumption that an asset which is more than 30 days past due has seen a significant increase in credit risk.

The Association uses the presumption that a financial asset is in default when:

- the other party is unlikely to pay its credit obligations to the Association in full, without recourse to the Association to actions such as realising security (if any is held); or
- the financial assets is more than 90 days past due.

Credit losses are measured as the present value of the difference between the cash flows due to the Association in accordance with the contract and the cash flows expected to be received. This is applied using a probability weighted approach.

Trade receivables

Impairment of trade receivables have been determined using the simplified approach in AASB 9 which uses an estimation of lifetime expected credit losses. The Association has determined the probability of non-payment of the receivable and multiplied this by the amount of the expected loss arising from default.

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MARSS AUSTRALIA INC

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

The amount of the impairment is recorded in a separate allowance account with the loss being recognised in finance expense. Once the receivable is determined to be uncollectable then the gross carrying amount is written off against the associated allowance.

Where the Association renegotiates the terms of trade receivables due from certain customers, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in profit or loss.

Other financial assets measured at amortised cost

Impairment of other financial assets measured at amortised cost are determined using the expected credit loss model in AASB 9. On initial recognition of the asset, an estimate of the expected credit losses for the next 12 months is recognised. Where the asset has experienced significant increase in credit risk then the lifetime losses are estimated and recognised.

Financial liabilities

The Association measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the Association comprise trade payables, bank and other loans and lease liabilities.

(g) Impairment of non-financial assets

At the end of each reporting period the Association determines whether there is an evidence of an impairment indicator for non-financial assets.

Where an indicator exists and regardless for indefinite life intangible assets and intangible assets not yet available for use, the recoverable amount of the asset is estimated.

Where assets do not operate independently of other assets, the recoverable amount of the relevant cash-generating unit (CGU) is estimated.

The recoverable amount of an asset or CGU is the higher of the fair value less costs of disposal and the value in use. Value in use is the present value of the future cash flows expected to be derived from an asset or cash-generating unit.

Where the recoverable amount is less than the carrying amount, an impairment loss is recognised in profit or loss.

Reversal indicators are considered in subsequent periods for all assets which have suffered an impairment loss.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2 Summary of Significant Accounting Policies

(l) Leases

At inception of a contract, the Association assesses whether a lease exists - i.e. does the contract convey the right to control the use of an identified asset for a period of time in exchange for consideration.

This involves an assessment of whether:

- The contract involves the use of an identified asset - this may be explicitly or implicitly identified within the agreement. If the supplier has a substantive substitution right then there is no identified asset.
- The Association has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use.
- The Association has the right to direct the use of the asset i.e. decision making rights in relation to changing how and for what purpose the asset is used.

Lessee accounting

The non-lease components included in the lease agreement have been separated and are recognised as an expense as incurred.

(i) Right-of-use asset

At the lease commencement, the Association recognises a right-of-use asset and associated lease liability for the lease term. The lease term includes extension periods where the Association believes it is reasonably certain that the option will be exercised.

The right-of-use asset is measured using the cost model where cost on initial recognition comprises of the lease liability, initial direct costs, prepaid lease payments, estimated cost of removal and restoration less any lease incentives received.

The right-of-use asset is depreciated over the lease term on a straight line basis and assessed for impairment in accordance with the impairment of assets accounting policy.

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments at the commencement of the lease. The discount rate is the rate implicit in the lease, however where this cannot be readily determined then the Association's incremental borrowing rate is used.

Subsequent to initial recognition, the lease liability is measured at amortised cost using the effective interest rate method. The lease liability is remeasured whether there is a lease modification, change in estimate of the lease term or index upon which the lease payments are based (e.g. CPI) or a change in the Association's assessment of lease term.

Where the lease liability is remeasured, the right-of-use asset is adjusted to reflect the remeasurement or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

2 Summary of Significant Accounting Policies

(j) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be wholly settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cashflows are discounted using market yields on high quality corporate bond rates incorporating bonds rated AAA or AA by credit agencies, with terms to maturity that match the expected timing of cashflows. Changes in the measurement of the liability are recognised in profit or loss.

Defined contribution schemes

Obligations for contributions to defined contribution superannuation plans are recognised as an employee benefit expense in profit or loss in the periods in which services are provided by employees.

3 Critical Accounting Estimates and Judgments

Those charged with governance make estimates and judgements during the preparation of these financial statements regarding assumptions about current and future events affecting transactions and balances.

These estimates and judgements are based on the best information available at the time of preparing the financial statements, however as additional information is known then the actual results may differ from the estimates.

The significant estimates and judgements made have been described below.

Key estimates - revenue recognition - long term contracts

The Association undertakes long term contracts which span a number of reporting periods. Recognition of revenue in relation to these contracts involves estimation of future costs of completing the contract and the expected outcome of the contract. The assumptions are based on the information available to management at the reporting date, however future changes or additional information may mean the expected revenue recognition pattern has to be amended.

Key estimates - provisions

As described in the accounting policies, provisions are measured at management's best estimate of the expenditure required to settle the obligation at the end of the reporting period. These estimates are made taking into account a range of possible outcomes and will vary as further information is obtained.

MARSS Australia Inc

A.B.N 74 370 795 990

Notes to the Financial Statements For the Year Ended 30 June 2022

4 Revenue and Other Income

Revenue from continuing operations

	2022	2021
	\$	\$
- Grants	2,467,986	2,560,228
- Rendering of services	-	727
- Rental income	47,969	80,757
Total Revenue	2,515,955	2,641,712

Other Income

- Other income	9,791	35,327
- Interest income	6,967	24,082
- Donations	10,610	7,551
	27,368	66,960

5 Result for the Year

The result for the year includes the following specific expenses:

Accounting and audit remuneration	9,000	13,249
Employee benefits expense	1,404,875	1,171,211
Depreciation expense	64,369	59,121

6 Cash and Cash Equivalents

Cash at bank and in hand	672,963	1,021,525
Short-term deposits	1,513,250	1,513,250
	2,186,213	2,534,775

7 Trade and other receivables

CURRENT

Trade receivables	2,305	2,805
Other receivables	121	121
	2,426	2,926

The carrying value of trade receivables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

The maximum exposure to credit risk at the reporting date is the fair value of each class of receivable in the financial statements.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

8 Other Assets		
	2022	2021
	\$	\$
CURRENT		
Prepayments	11,635	18,591
Accrued income	15,435	16,173
	<u>27,070</u>	<u>34,764</u>
9 Property, plant and equipment		
Plant and equipment at cost	21,820	21,820
Accumulated depreciation	(17,034)	(15,837)
Total plant and equipment	<u>4,786</u>	<u>5,983</u>
Furniture, fixtures and fittings		
At cost	31,130	-
Accumulated depreciation	(5,090)	-
Total furniture, fixtures and fittings	<u>26,040</u>	<u>-</u>
Motor Vehicle at cost	99,820	99,820
Accumulated depreciation	(89,100)	(85,528)
Total motor vehicles	<u>10,720</u>	<u>14,292</u>
Total property, plant and equipment	<u>41,546</u>	<u>20,275</u>

(a) **Movements in carrying amounts of property, plant and equipment**

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Total
	\$	\$	\$	\$
Year ended 30 June 2022				
Balance at the beginning of year	5,983	-	14,292	20,275
Additions	-	31,130	-	31,130
Depreciation expense	(1,197)	(5,090)	(3,572)	(9,859)
Balance at the end of the year	<u>4,786</u>	<u>26,040</u>	<u>10,720</u>	<u>41,546</u>

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

9 Property, plant and equipment

(a) Movements in carrying amounts of property, plant and equipment

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Total
	\$	\$	\$	\$
Year ended 30 June 2021				
Balance at the beginning of year	8,647	-	-	8,647
Additions	-	-	17,864	17,864
Depreciation expense	(2,664)	-	(3,572)	(6,236)
Balance at the end of the year	<u>5,983</u>	<u>-</u>	<u>14,292</u>	<u>20,275</u>

10 Leases

Association as a lessee

The Association has leases over buildings.

The Association has chosen not to apply AASB 16 to leases of intangible assets.

Information relating to the leases in place and associated balances and transactions are provided below.

The Association has elected to measure the right of use asset arising from the concessionary leases at cost which is based on the associated lease liability.

Right-of-use assets

	2022	2021
	\$	\$
Non - Current		
ROU at cost - Buildings	155,466	72,405
Depreciation charge	(109,936)	(52,884)
Balance at end of year	<u>45,530</u>	<u>19,521</u>

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

10 Leases

Lease liabilities

The maturity analysis of lease liabilities based on contractual undiscounted cash flows is shown in the table below:

	1 - 5 years \$	Total undiscounted lease liabilities \$
2022		
Lease liabilities	45,531	45,531
2021		
Lease liabilities	26,668	26,668

11 Trade and Other Payables

	2022 \$	2021 \$
CURRENT		
Trade payables	64,364	54,490
Employee benefits	30,021	27,334
Accrued expense	49,884	14,749
	<u>144,269</u>	<u>96,573</u>

Trade and other payables are unsecured, non-interest bearing and are normally settled within 30 days. The carrying value of trade and other payables is considered a reasonable approximation of fair value due to the short-term nature of the balances.

12 Contract Balances

Contract assets and liabilities

The Association has recognised the following contract assets and liabilities from contracts with customers:

CURRENT		
Contract liabilities	<u>229,939</u>	<u>586,728</u>
	<u>229,939</u>	<u>586,728</u>

13 Employee Benefits

Current liabilities		
Annual leave	<u>15,121</u>	<u>16,355</u>
	<u>15,121</u>	<u>16,355</u>
Non-current liabilities		

MARSS Australia Inc

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Notes to the Financial Statements For the Year Ended 30 June 2022

13	Employee Benefits		
	Long service leave	<u>2,610</u>	<u>2,610</u>
		<u><u>2,610</u></u>	<u><u>2,610</u></u>
14	Other Liabilities		
	CURRENT		
	Other liability	<u>900</u>	<u>900</u>
		<u><u>900</u></u>	<u><u>900</u></u>

15 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2022 (30 June 2021:None).

16 Statutory Information

The registered office and principal place of business of the association is:

MARSS Australia Inc
Theo Notras Multiculture Centre
Level 2/180 London Circuit
Canberra ACT 2601

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

RESPONSIBLE PERSONS' DECLARATION

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2013*.

Responsible person BRIAN V. AHMED Responsible person [Signature]

Dated 20/8/2022

MARSS Australia Inc

Independent Audit Report to the members of MARSS Australia Inc

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of MARSS Australia Inc. which comprises the statement of financial position as at 30 June 2022, 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 responsible persons' declaration.

In our opinion the financial report of MARSS Australia Inc. has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) giving a true and fair view of the financial position of MARSS Australia Inc. as at 30 June 2022 and of its financial performance for the year then ended; and
- (ii) 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 MARSS Australia Inc. in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the financial reporting responsibilities of MARSS Australia Inc. 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.

Responsibilities of Responsible Entities for the Financial Report

The responsible persons (entities) of MARSS Australia Inc. (the registered entity) are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and the needs of the members. The responsible entities' responsibility also includes such internal control as the responsible entities determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible persons are responsible for assessing the registered entity'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 the responsible entities either intend to liquidate the registered entity or to cease operations, or have no realistic alternative but to do so.

The responsible persons are responsible for overseeing the registered entity's financial reporting process.

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PKF Canberra is a member firm of the PKF International Limited family of separately owned firms and does not accept any responsibility or liability for the actions or inactions of any individual member or correspondent firm or firms.

MARSS Australia Inc

Independent Audit Report to the members of MARSS Australia Inc

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 the 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 responsible entities.

Conclude on the appropriateness of responsible entities' 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.

We communicate with those charged with governance 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 management 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, actions taken to eliminate threats or safeguards applied.

Independence

We confirm that the independence declaration required by the ACNC Act, which has been given to the responsible entities of MARSS Australia Inc., would be in the same terms if given to the responsible entities as at the time of this auditor's report.



PKF Canberra



Ross Di Bartolo
Partner

Dated: 20-10-2022.

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MARSS BOARD MEMBERS 2021 - 2023

- CHAIRPERSON
 - David Ng
- DEPUTY CHAIR
 - Borhan Uddin Ahmed
- TREASURER
 - Andrew Ng
- SECRETARY
 - Muhammad Hussain
- PUBLIC OFFICER
 - Jayanti Gupta
- COMMITTEE MEMBERS
 - Andrew Alwast
 - Simon Kwan Kit Ng
 - Patricia Cotter
 - Isaac Te Ao Cotter
 - Aristides Gonzalez



MARSS MEMBERS

- ACT Elderly Chinese Welfare Society
- ACT Hazara Community Inc.
- ACT Maori Performing Arts Inc.
- ACT Multicultural Council
- Africa Australia Association Inc.
- Australia Cuba Friendship Society Canberra
- Australia Tamil Cultural Society of the ACT
- Australian & New Zealand Maori Cultural School
- Australian India Business Council
- Australian Karen Organisation—ACT
- Australian Mon Association Inc
- Bangladesh Australia Association Inc.
- Bangladesh Seniors Club, Canberra Inc.
- Canberra Academy of Cantonese Opera
- Canberra and District Hungarian Cultural Association
- Canberra India Council
- Canberra Interfaith Forum
- Canberra Islamic Centre
- Canberra Latvian Association
- Canberra Multicultural Community Forum Inc.
- Canberra Muslim Community Inc.
- Canberra Saiva Temple
- Council of Polish Organisations in the ACT
- Diverse Communities Council of ACT
- El Salvador Friendship Association Australia
- Ghana Australia Association Inc.
- Greek Orthodox Community
- Hindu Temple and Cultural Centre of the ACT Inc.
- India-Australia Association of Canberra
- Integrated Cultures ACT Inc.
- Iraqi Christians in Canberra
- Kia Ora Te Whanau Social Club Inc.
- Macedonian Orthodox Community of Queanbeyan
- National Australian Chinese Club Inc.
- National Ethnic Disability Alliance (NEDA) of Dreams
- Pakistan Australian Friendship Association
- Pakistan Cultural Association Inc.
- Philippine Cultural Society
- Radyo Filipino Canberra-Australia Inc.
- Russian Ethnic Association
- Russian Orthodox Community Centre
- Samoan Association of the ACT
- Sierra Leone Community of the ACT & Regions
- Soroptimist International Club of Canberra Inc.
- South Sudan Australia Community
- Sudanese Australian Community
- Tamil Senior Citizens Association
- Thai Community of the ACT Inc
- Thai Media and Culture of Canberra
- Tongan Association Canberra & Queanbeyan

ACKNOWLEDGMENTS AND THANK YOU

- Accenture
- ACT Chinese Dance Group
- ACT Community Participation Group
- ACT Community Services Directorate
- ACT Council of Cultural & Community Organisations
- ACT Dental Health
- ACT Education and Training Directorate
- ACT Fire and Rescue
- ACT Government Economic Development Directorate
- ACT Government Health Directorate
- ACT Government Territory and Municipal Services
- ACT Libraries
- ACT Multicultural Arts
- ACT Multicultural Council
- ACT No Waste
- ACT Office for Children, Youth and Family Support
- ACT Office of Women
- ACT Housing
- ACT Shelter
- Anglicare ACT
- Anthony Burgess
- Australian Council of Social Services
- Australian Federal Police
- Australian Taxation Office
- Belconnen Library
- Brindabella Christian College
- Burgmann Anglican School
- Canberra Business Chamber
- Canberra Ethnic Community Groups
- Canberra Institute of Sport
- Canberra Institute of Technology
- Capital Football
- Care Financial
- Centrelink
- Companion House
- Department of Home Affairs
- Department of Human Services
- Department of Social Services
- Department of Health
- Dickson College
- Domestic Violence Crisis Service
- Energy Efficiency Program
- EveryMan
- Flipout
- Gungahlin Child and Family Centre
- Gungahlin Library
- Hands Across Canberra
- Havelock Housing Association
- Hodgkinson Real Estate
- Islamic School of Canberra

- KidSafe
- Legal Aid ACT
- Martins Property Group
- Max Employment
- Migration Council of Australia
- Multicultural Youth Advocacy Network
- Multicultural Youth Services
- National Health Co-op
- National Home Doctor Service
- National Translating and Interpreting Service
- Navitas AMEP
- NSW Government
- Oxley Court Serviced Apartments
- Radford College
- Rahula Lodge
- Ready Real Estate
- Real Estate Institute of ACT
- Real Estate Institute of Australia
- Red Cross
- Refugee Council of Australia
- Relationships Australia
- Salvation Army
- Scouts ACT
- Settlement Council of Australia
- Share the Dignity
- Soroptomist International

- St John's
- St Paul's Anglican Church
- St Vincent de Paul
- Telstra
- Tenancy Advice Bureau
- The Smith Family
- Toora Women Inc.
- Tuggeranong Child and Family Centre
- Volleyball ACT
- Volunteering ACT
- West Belconnen Child and Family Centre
- Youth Coalition of the ACT
- Good360 Australia
- Social Justice advocates of the Sapphire Coast
- Bunnings
- Women's Legal Centre.
- CHC
- Tabiya Services
- Family ACT

MARSS VOLUNTEERS

- Aarati Pradhananga
- Abhijeet Swami
- Adam Fenech
- Alison Clifton
- Alpha Arzu
- Andy Matz
- Anindita Islam
- Ann Villiers
- Anthony Huynh
- Arthur Connor
- Ayesha Thomas
- Belinda Sutton
- Betty Hannaford
- Catherine Mpofo
- Cesira Costello
- Cheryl Bowman
- Christine Ashley
- David Vosen
- David Goodbody
- Dianne Xu
- Dona Leach
- Eilis Fitt
- Elena Ryan
- Eliza Wilson
- Elizabeth Garwood
- Elizabeth Grant
- Emma Coll
- Erin Sykor
- Fay Paradin
- Fran Black
- Georgie Barnes
- Gowshy Ganesh
- Helen Wilson
- Henry Dalgeish
- India Bullock
- Ivy Ye
- James Miller
- Janet Elmes
- Jeff Gray
- Jerusha Jeyasingham
- Jessica Ewing
- Jessica Honan
- Johanna Biddle
- Josephine Deo
- Judith Bongiorno
- Katrina (Kate) Wiencke
- Kaye Dunstone
- Kelly Estevas
- Kristen Yang
- Kudzai Dzvaka
- Lauren Mauger
- Lesley Collis
- Madeleine Benson
- Malynda Bo
- Maneerat Pinyopusarek
- Marcela Hernandez
- Marita Forde
- Mark Thomann
- Mark Gibeau
- Mary Samara-Wickrama

- Matthew Maltman
- Maureen Stark
- Megan Flynn
- Mia van Zyl
- Michael Santos
- Michelle Cunningham
- Minna Featherstone
- Muhammad Qayum
- Natalie Norman
- Nouredin Elbashir
- Olivia Veenstra
- Olivia Von Bertouch
- Oltana Agastra
- Perveen Wagstaff
- Philip Steel
- Prabhleen Kaur
- Rachelle Guy
- Raka Bhattacharya
- Sai Campbell
- Samantha Shaw
- Samuel Brotchie
- Shelley Zhao
- Stefan Thottunkal
- Steph Gorman
- Stephanie Kochinos
- Stephen Dixon-Jain
- Sue Weekes
- Tali Slater
- Therese Huang
- Toby Sebastian

- Trish Lee
- Valentine Dubois
- Viraji Wijekoon Mudiyansele
- Virginia Chang
- Yasmin Kirk
- Aarati Pradhananga
- Caitlin O'Brien
- Dona Leach
- Guresh Anesh
- John Grech
- Jonah Kaufman
- Linsen Richardson
- Maria Gulay
- Meredith Rule
- Naomi Bradfield
- Nathan van der Velden
- Olivia Gallimore
- Priyanka Saluja
- Sakshi Sareen
- Shoyeb Ahmed
- Sophie Tricolos
- James Thorp
- Julia Church
- Resky Zain
- Cathy Mauk
- Marian Mazey
- Masothy Yin
-
- Richard Aitken
- Mohsen Asali Starki

- Joey Biddle
- Peter Hill
- Sohana (Hana) Zamar
- Yangda Bei
- Ananya Banerjee
- Minh-Chau Ho
- Marie Joly
- Sam Long
- Maxine Wu
- William Maurency
- Maria Rehman
- Paula Barnett
- Christine Butterfield
- Bec Hopkins
- Aislinn A'Speculo
- Rose Kennedy
- Maddie Howes
- Danielle Gatehouse
- Emily Guy
- Caite Heald
- Elma Isla
- Stephen Sisavath-Norman
- Kate Chen
- Matthew Collett
- Aanvi Thakral
- Alexander Norman
- Anna Hutchens
- Bec Hopkins
- Cassandra Price
- Chloe Ives

- Eleanor Lawless
- Ella Rosso
- Emilia Currey
- Emily Ings
- Emma Cohen
- Emma McLeod
- Francesca Luzzi
- Francesca Nichols
- Glenda Davis
- Graciela McNamara
- Ibrahim (Ashad) Elsalhy
- Joella Marron
- Kawthar Barkat
- Kshma Patel
- Leonie Lam
- Lovisha Grover
- Maddie Howes
- Maryam Moradi
- Mona Abdalla
- Nicholas Bugeja
- Nidhi Kukunooru
- Olessya Kostenko
- Rabin Dahal
- Rachel Varughese
- Reynaldo Lopez
- Roja Rana Boddu
- Sarah Milson-Mahy
- Shannon Casey
- Siddhartha Chakrabarti
- Sophie Alexander

- Stefan Smerdo
- Sweeta Ahmady
- Tanja Porter
- Taryn Billing
- Yashi Kotnala
- Zara Olsen
- Zixiong Zhuang
- Eliza Clarke
- George Vlachos
- Niyant Shankar
- Raghunandan Kalavagunta
- Amanda Shore
- Shahrukh Aqiq
- Cathy Crompton
- Ella Perkins
- Francesca Nichols
- Akash Patel
- Jane Kroes
- Maha Laeeq
- Shane Macdonald
- Maryke van Schalkwyk
- Peter Kolya
- Ilse Johannsen
- Zeweter Aschenaki
- Jen Walton
- Andrew Nolan
- Nida Javid
- Harry Bowden
- Yin Jun Law

- Amali Bandara
- Konstantin Vilkov
- Sara Elkady
- Samantha Hartley
- Kathryn Whitney
- Nancy Liu
- Katie Brien
- Ben Wu
- Michaela Austin
- Saskia Junge
- Mike Ford
- Terri O'Quinn
- Ekaterina Gr
- Nhan Doan
- Gitesh Agarwal
- Elena Grigorievas

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