



MARSS Australia Inc.

ANNUAL REPORT

2022 - 2023

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

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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.



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- SECOND ANNUAL GENERAL MEETING

Time: 6:30pm

Date: Saturday, 22nd August 2023

Location: ACT Legislative Assembly, 196 London
Circuit, Canberra 2601

1. Welcome and acknowledgement
2. Minutes of the 41st Annual General Meeting
3. Business Arising out of minutes of the 41st Annual General Meeting
4. Annual Report by the Chair
5. Audited Annual Financial report presented by the Treasurer
6. Appointment of Auditor for 2023-2024
7. Other business
8. Close of Meeting
9. Election of the new board 2023-2025
10. Closing Remarks

FORTY-FIRST ANNUAL GENERAL MEETING MINUTES

Time: 7.05pm

Date: Tuesday, 15 November, 2022

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

1. Welcome and Acknowledgement

The meeting commenced at 7.05 pm, with the welcome and acknowledgement by Acting Chair, Borhan Ahmed. Chair, David Ng, is on leave.

2. Minutes of Special General Meeting, held 29th November, 2021

Amendments:

Attendance list to be provided

Incorrect times (p8) to be corrected

Motion: That the minutes be accepted with amendments

Moved: Patricia Cotter

Seconded: Simon Ng

Accepted with amendments

3. Minutes of Fortieth Annual General Meeting, held 29th November, 2021

Amendments:

Attendance list to be provided

Point 7 Appointment of Auditor 2022-2023 to be changed to 2021-2022

Motion: That the minutes be accepted with amendments

Moved: Andrew Alwast

Seconded: Isaac Cotter

Accepted with amendments

4. Business arising out of minutes of Fortieth General Meeting

Nil

5. Annual Report by Acting Chair (Summary. Report published in Annual Report 2021-22, pages 12-13).

The past year has seen considerable impact from COVID-19 on community organisations and service providers, but MARSS has risen to the challenge and adapted. MARSS has matured over the years, with an ever-growing client base and excellent partnerships with a range of stakeholders.

The Board of MARSS has worked professionally and respectfully to provide great outcomes in difficult circumstances. Led by CEO Dewani Bakkum, a client focussed approach has ensured that clients are well supported.

Thanks are due to the Commonwealth, ACT and NSW Governments who make these services possible. Highlights for this year have included the observance of International Women's Day, the Multicultural Women's Summit, and the appointment of MARSS by the ACT Government as one of the new housing services providers.

Thanks to Board, CEO, staff, and volunteers for effective and efficient delivery of services, activities and programs.

Motion: That the Chair's Report be accepted.

Moved: Simon Ng

Seconded: Jayanti Gupta

Accepted

Time: 6.30pm for a 7pm start

Date: Tuesday, 15 November, 2022

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

6. Financial Report presented by Auditor, Stephen Agarwal (Summary. Report published in Annual Report 2021-22, pages 32-54).

It was noted that the finances of the organisation are in a strong position, and that there is not a risk of trading insolvently. While there was a small operating loss of \$18,000, this was regarded as normal for community organisations, and the amount reserved was sufficient to keep it in a strong position

The Chair added that the Board was pleased to see that the statement provided a convincing, true, and fair account of the organisation's financial position.

There was a question regarding the declaration on page 52, as to whether names should be provided as well as signatures. The Auditor responded that it was not essential, as Board approval was all that was needed, but agreed that it would be desirable for clarity and that it would be done in future. Motion: That the Treasurer's Report be accepted

Moved: Kwame Kwarteng

Seconded: Isaac Cotter

Accepted

7. Appointment of Auditor for 2022-2023

PKF Canberra were appointed and commended for their work.

8. Other business

It was noted that the CEO's report was printed on pages 15-17 of the Annual Report. She was thanked for her work and delivery of programs.

The cost of producing the Report was questioned. The CEO responded that the quality of the report can indicate how well the organisation delivers programs, and that it was the most cost-effective choice. There was agreement that it was a good quality product and worth the cost.

9. Close of meeting 7.47pm

ACTING CHAIR'S REPORT

MARSS Australia Inc has had another successful year, expanding our service delivery offerings while continuing to successfully deliver our core casework, advocacy and referral services to newly arrived and established migrant, refugee, humanitarian entrant and asylum seeker clients in the ACT and surrounding regions.

In addition to program and service delivery, MARSS has been busy this year, advocating for clients and providing submissions to Government on the redesign of key settlement service programs, including submissions on the Humanitarian Settlement Program, the Settlement Engagement and Transition Support Service, local government community service initiatives and the ACT Housing Commissioning process. I would like to

recognise the efforts and commitment of our CEO Ms Dewani Bakkum, who gives her time skills and experience to advocate for positive change in the settlement sector, in addition to her day to day duties at MARSS.

As this is an election year, a new Board of Management will be appointed at the 2022/23 Annual General Meeting. On behalf of the outgoing Board, I would like to thank the entire MARSS team and wonderful volunteers, as well as MARSS members and supporters of MARSS who work with this wonderful organisation to support new and emerging communities settle in the ACT and region.

Aristedes Gonzalez
Acting Chair 2023


CHIEF EXECUTIVE OFFICER'S REPORT

It is my great pleasure to present my report to the MARSS Annual General Meeting for the 2022-2023 financial year. This year MARSS Australia acknowledges its 40th anniversary of incorporation – it was originally founded as the Migrant Resource Centre of Canberra and Queanbeyan in 1983. Today MARSS is a proudly Canberra based community not-for-profit organisation that provides a range of settlement services to migrants, refugees, humanitarian entrants and asylum seekers in the ACT and surrounding regions. As an organisation MARSS is committed to promoting and advocating for social inclusion and focused on supporting the successful settlement of all migrants and refugees in our community.

Reflecting on MARSS' history, and the significant growth and continuing change in settlement sector funding and policy throughout the years, I am very proud of how MARSS has adapted and thrived as an organisation today.

MARSS is agile, flexible, connected to local community, but most of all the team at MARSS is completely focused on doing the best we can for our clients. As a local not-for-profit, MARSS certainly performs beyond expectations, demonstrated in our accreditation as a community housing provider and a registered training organisation, and through our continued ability to design and deliver innovative settlement programs that meet the needs of new and established migrant communities.

This last financial year saw MARSS build on our service delivery, working in partnership with settlement organisations, government and community to focus on key areas of settlement support for migrants, refugees, humanitarian entrants and asylum seekers in the ACT and surrounding regions. Some examples of our strong partnerships include: Settlement Services International - In the last year MARSS diversified into home care, working with Settlement Services International to train and place a homecare workforce in the ACT.



Australian National University - MARSS partnered with the Australian National University to deliver girls soccer clinics to our clients – who I am sure were all inspired by the Matilda’s run at the World Cup!

In further positive news, MARSS is about to commence working with local health providers and nutrition experts to deliver our “Healthy Eating Active Living Program” to CALD young people.

MARSS continued to support thousands of CALD clients through our casework, advocacy and referral services, and our group sessions and workshops providing information on financial management, community leadership, domestic violence and family relationships, and living skills. Over the past year MARSS has recorded over 7000 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. Currently MARSS has a membership of 75 ethnic associations and organisation.

The MARSS team has delivered fantastic cultural events and functions over the last year. Some of the highlights were: school holiday activities, our annual client trip to Pambula hosted by the Social Justice Advocates of the Sapphire Coast, a grand Christmas celebration with gifts for all children and families, Harmony Day celebrations, an Australia Day celebration in Glebe Park, a MARSS Volunteer appreciation event during national Volunteers week, and the Eid Al Fitr event to mark the end of Ramadan at the Albert Hall. A highlight for MARSS this year was the MARSS Open Day held during Refugee Week celebrations.

The day provided an opportunity for clients to learn more about our team at MARSS and how we can help assist clients and their families on their settlement journey in the ACT. At the Open Day MARSS also celebrated the graduation of

our students from the 2022/23 Multicultural Leadership Development Program, which equips community leaders with the skills to advocate and represent their communities. At this event MARSS also had “Give Away Stalls” where we provided our clients with toys, household goods, clothing and groceries.

Master Builders Australia - MARSS partnered with Master Builders Australia to support migrant and refugee clients to achieve a construction qualification through our “Kickstart to Construction Program”.

A proud achievement for MARSS this year was raising \$20,000 from MARSS’ stall at the Multicultural Festival for the UNCHR fundraising appeal for earthquake victims in Syria and Turkey earlier this year. My sincere thanks to all staff, volunteers and families who donated their time to the stall and to all people who donated funds and purchased from our stall. I’d like to acknowledge the generous \$10,000 donation from ACT Chief Minister Andrew Barr on behalf of the ACT government.

Finally, I would like to acknowledge the MARSS Board for their time last year, and to recognise the exceptional efforts and commitment of the MARSS staff, including our volunteers. We look forward to continuing our work to deliver culturally sensitive, client-focused settlement services and support over the coming year.

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 offered to our clients to facilitate their successful settlement journey in Canberra and the surrounds.

**SETTLEMENT ENGAGEMENT
AND TRANSITION SERVICES**



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HOUSING SERVICES



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**ENGLISH, EDUCATION
AND EMPLOYMENT**



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**COMMUNITY
DEVELOPMENT PROGRAMS**



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SETTLEMENT ENGAGEMENT AND TRANSITION SERVICES (SETS)

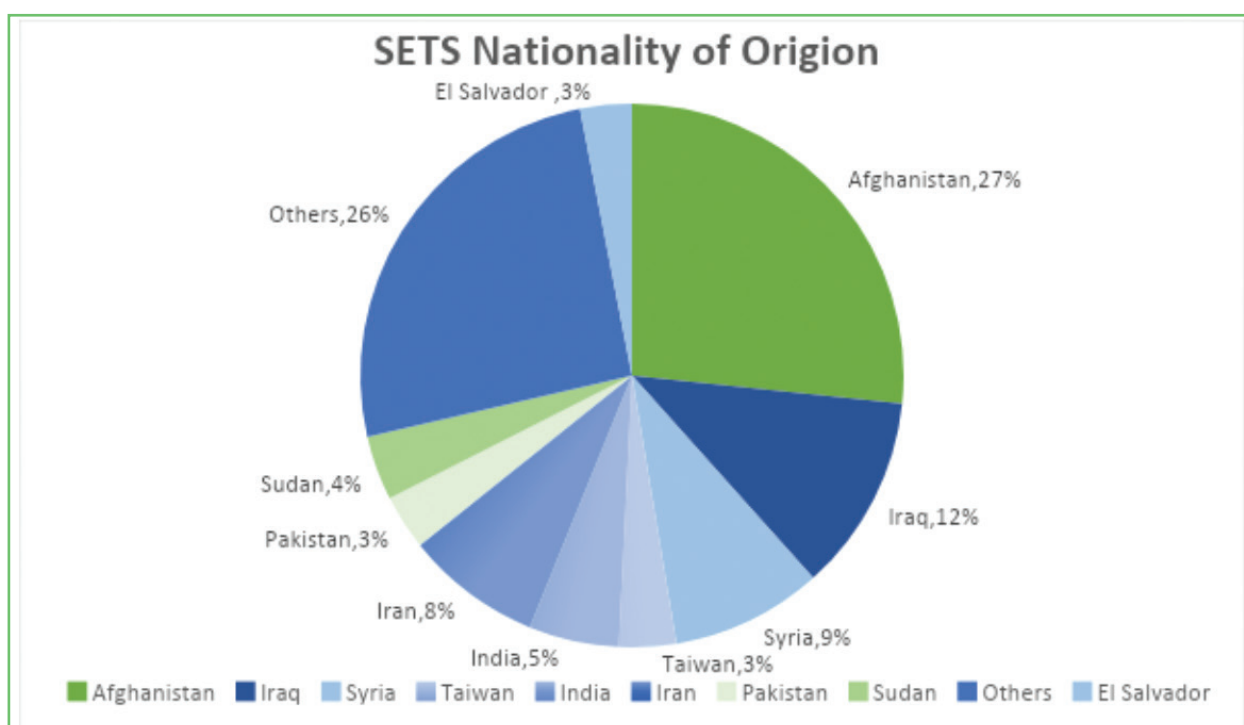
SETS Client Service

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 wellbeing, independence, personal well-being, and community connectedness. Through partnerships and referral channels, MARSS assists clients in achieving long term outcomes of self-reliance and fair participation in Australian society.

Under SETS MARSS assists clients with all aspects of settlement as reflected by the National Settlement Standards - Education and Training, Employment, Health and Wellbeing,

Housing, Transport, Civic Participation, Family and Social Support, Justice and Finance.

The success of MARSS' SETS delivery is based on our holistic approach to supporting our clients. Beyond casework, advocacy and referral MARSS runs a number of programs for our SETS clients from information sessions, domestic violence casework, advocacy, education and referral, school holiday activities and translation services. MARSS also takes pride in delivering celebrations for our clients, for example events to celebrate Eid, Diwali, Christmas, Harmony Day, Refugee Week and International Women's Day.



Information Sessions

MARSS collaborated with mainstream service providers and organisations to deliver information sessions to clients. Information sessions are based on the ten settlement standards and are designed to encourage participation in the broader Australian community, inform clients of their rights and responsibilities, and to help develop the life skills necessary for a successful settlement journey.

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 facts sheets about our programs and services with all clients.

Domestic Violence

MARSS employs a dedicated in-house multilingual counsellor to engage with clients who require counselling and casework support for domestic and family violence issues. In partnership with domestic violence organisations and agencies, MARSS delivers information workshops to educate clients and support referrals.

School Holiday Program

MARSS' runs a school holiday program for children from 5 -15 years old (and their Activities include visiting museums, movies, board games, sports, art galleries, visits to national cultural institutions, singing competitions and picnics.



SETS Community Capacity Building (CCB)

Community Capacity Building aims to equip and empower new and emerging establishments 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 and 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 11 communities and our Community Capacity Building Officer developed specific community building plans for each community.

These communities included Iraqi Christians, the Sierra Leonie Association, the Noth Sudanese community, African Australian Council ACT INC., Pashtun Afghan community, El Salvador Friendship Association, Iranian community, Ukrainian community, Ethiopian community, Burundi community, and the Tibetan community.



Emergency Relief Program

In the 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 and utility bills assistance.

MARSS would like to extend gratitude to the Department of Social Services for funding these important services.



HOUSING SERVICES

Homelessness Program For Asylum Seekers And Families With Uncertain Visa Status (HAS)

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

During the 2022- 2023 Financial Year MARSS helped 19 families through HAS. Continuous support is being provided to these families.

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 25 individual male clients from Afghanistan, Bangladesh, Burundi, China, Iran, Malaysia, Myanmar, Pakistan, Saudi Arabia, India, and Sri Lanka. Clients were assisted with various ongoing information session, pursuing education of their interest and community engagement programme.



ENGLISH EDUCATION AND EMPLOYMENT

English for Living & Digital Skills

This program incorporates Advanced English, Digital Literacy and Home Tutor Program. Participants were able to advance their English language level through group conversation and expression, learn how to effectively use IT in an everyday setting, and access quality one on one tutoring sessions in their homes. A total of 101 clients participated across the 3 streams in the 2022-2023 period.

English for Workplace and Business Skills

This program assists participants to succeed in their professional development. Participants were provided with training to allow them to present, negotiate and communicate appropriately within their work environments. This program incorporated Australian workplace culture learning, and assisted participants to understand workplace language, signs, and performance.



Job Success Program

This program provided an opportunity to 25 participants to study a Certificate III in Individual Support or Certificate III in Commercial Cookery, with an aim to progress to apprenticeship or career pathway. Participants were supported through workplace workshops focusing on job applications and Australian workplace culture, and ongoing student support, including access to tutors and technology to assist their learning.

Building Communities Program

MARSS provided participants with an opportunity to study a Certificate III in Community Services to develop skills and knowledge for professional career development. This program supported 11 participants to progress with their studies through workplace workshops focusing on job applications and Australian workplace culture, and ongoing student support, including access to tutors.



Kickstart to Construction

MARSS partnered with Master Builders Australia to provide training and support to 10 participants interested in learning and gaining hands-on experience in the construction industry. Participants engaged in training to obtain 3 certifications necessary in construction and were provided with employment opportunities on completion of the program.

Home Care Workforce Support Program

MARSS has partnered with Settlement Services International to employ participants in the Home Care Industry. Through this program, participants have opportunities to develop their knowledge and skill, as well as traineeship pathways to support their learning journey while employed. MARSS has engaged with several Home Care Providers across ACT & Queanbeyan to collaborate in this program.



COMMUNITY DEVELOPMENT PROGRAMS

Job Ready

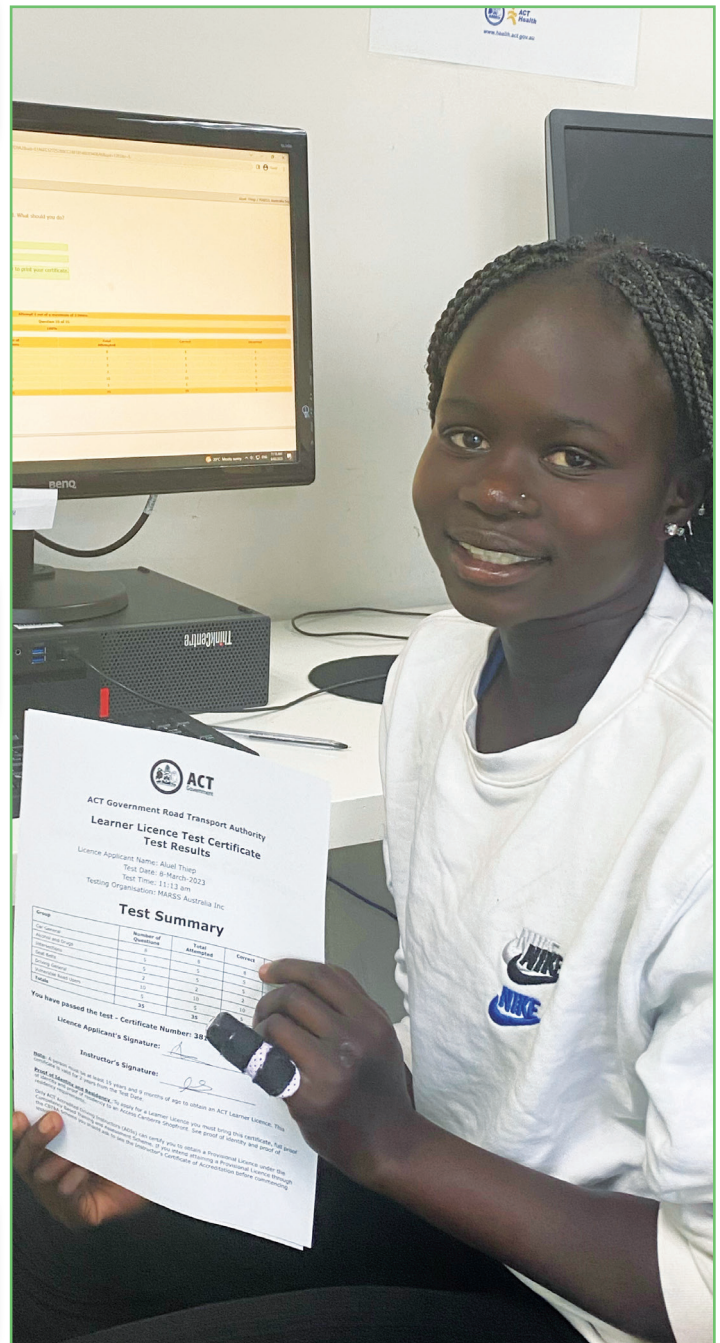
MARSS' Job Ready Program prepares clients to find and succeed at work in Australia. The program involves a combination of specialised sessions, language assistance and volunteer mentors to help clients navigate employment opportunities, develop applications and prepare for interviews.

Road Ready

Road Ready is a free service run by qualified driving instructors which assists clients with obtaining their learners permit free of charge. MARSS has assisted clients across 5 courses to obtain their learners permit. Bilingual interpreters were engaged to support clients during the Road Ready test.

Learn to Drive

MARSS trained 2 community members to become Accredited Driving Instructors. These instructors have begun driving lessons for MARSS clients at a minimum cost. This initiative of MARSS has assisted clients to gain employment.



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. The Sewing and Craft group is an important social gathering for many clients. MARSS is thankful to all volunteers' who assist in this program.

Volunteering

The MARSS Volunteering Program is pivotal in our ongoing success to deliver services to our migrant & refugee communities. We have continued to recruit volunteers throughout the 2022-2023 financial year to provide support to our clients; our volunteers are members of the community who contribute their time and effort to assist others.

During the 2022-2023 period MARSS has worked with over 150 volunteers who assist with the full scope of our programs.

MARSS is incredibly grateful to our entire volunteer network.



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 15 workshops throughout 2022-2023 financial year. The workshops drew participants from a range of backgrounds including Iran, El Salvador, Iraq, Nigeria, India, Ukraine, Afghanistan, Pakistan, Morocco, Chile, Columbia, South America, China, Afghanistan, Korea, Sri Lanka, Tonga, Thailand, Palestine, and Bangladesh.

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 consisted 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 to promote physical health, mental health, and social integration.







MARSS Australia Inc

A.B.N 74 370 795 990

Financial Statements

For the Year Ended 30 June 2023

MARSS AUSTRALIA INC

A.B.N 74 370 796 990

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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 2023, 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: 16/08/2023

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Level 1, Suite 2D, 18 Napier Close | Deakin | ACT 2600

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Liability limited by a scheme approved under Professional Standards Legislation.

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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

A.B.N 74 370 795 990

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Revenue	4	2,198,129	2,515,955
Other income	4	30,693	27,368
Employee benefits expense		(1,059,495)	(1,404,875)
Depreciation and amortisation expense		(91,244)	(64,369)
Computer and internet expense		(7,865)	(19,716)
HAS rent subsidy		(445,123)	(479,923)
Insurance expense		(31,329)	(25,462)
Management and consulting fees		(231,050)	(147,308)
Motor vehicle expenses		(11,625)	(14,508)
Program support services		(108,757)	(180,577)
Accounting and audit fees		(9,464)	(9,000)
Other expenses		(202,122)	(215,597)
Surplus/ (Deficit) before income tax		30,748	(18,012)
Income tax expense		-	-
Surplus / (Deficit) from continuing operations		30,748	(18,012)
Surplus / (Deficit) for the year		30,748	(18,012)
Total comprehensive income / (loss) for the year		30,748	(18,012)

The accompanying notes form part of these financial statements.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	2023 \$	2022 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	2,129,851	2,186,213
Trade and other receivables	7	27,389	2,426
Other assets	8	24,366	27,070
TOTAL CURRENT ASSETS		2,181,606	2,215,709
NON-CURRENT ASSETS			
Property, plant and equipment	9	33,037	41,546
Right-of-use assets	10	42,216	45,530
TOTAL NON-CURRENT ASSETS		75,253	87,076
TOTAL ASSETS		2,256,859	2,302,785
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	83,235	144,269
Contract liabilities	12	198,187	229,939
Lease liabilities	10	44,743	45,531
Employee benefits	13	34,631	15,121
Other liabilities	14	900	900
TOTAL CURRENT LIABILITIES		361,696	435,760
NON-CURRENT LIABILITIES			
Employee benefits	13	-	2,610
TOTAL NON-CURRENT LIABILITIES		-	2,610
TOTAL LIABILITIES		361,696	438,370
NET ASSETS		1,895,163	1,864,415
EQUITY			
Retained earnings		1,895,163	1,864,415
TOTAL EQUITY		1,895,163	1,864,415

The accompanying notes form part of these financial statements.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

2023

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2022	<u>1,864,415</u>	<u>1,864,415</u>
Profit / (Loss) for the year	30,748	30,748
Balance at 30 June 2023	<u>1,895,163</u>	<u>1,895,163</u>

2022

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2021	<u>1,882,427</u>	<u>1,882,427</u>
Profit / (Loss) for the year	(18,012)	(18,012)
Balance at 30 June 2022	<u>1,864,415</u>	<u>1,864,415</u>

The accompanying notes form part of these financial statements.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	2023	2022
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipt from customers	4,085	69,608
Receipt from grants	2,169,009	2,111,197
Interest received	1,715	6,967
Payment to supplier and employees	<u>(2,150,962)</u>	<u>(2,441,006)</u>
Net cash provided by/(used in) operating activities	<u>23,847</u>	<u>(253,234)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(1,291)</u>	<u>(31,130)</u>
Net cash provided by/(used in) investing activities	<u>(1,291)</u>	<u>(31,130)</u>
Lease Liability - principal repayments	<u>(78,918)</u>	<u>(64,198)</u>
Net cash provided by/(used in) financing activities	<u>(78,918)</u>	<u>(64,198)</u>
Net increase/(decrease) in cash and cash equivalents held	<u>(56,362)</u>	<u>(348,562)</u>
Cash and cash equivalents at beginning of year	<u>2,186,213</u>	<u>2,534,775</u>
Cash and cash equivalents at end of financial year	<u>6</u> <u>2,129,851</u>	<u>2,186,213</u>

The accompanying notes form part of these financial statements.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

2 Summary of Significant Accounting Policies

(a) Revenue and other income

Statement of financial position balances relating to revenue recognition

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.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 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

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 significant 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

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

2 Summary of Significant Accounting Policies

(i) 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.

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MARSS AUSTRALIA INC

A.B.N 74 370 795 990

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2023**

4 Revenue and Other Income

Revenue from continuing operations

	2023	2022
	\$	\$
- Grants	2,169,010	2,467,986
- Rental income	29,119	47,969
Total Revenue	2,198,129	2,515,955
Other Income		
- Other income	4,260	9,791
- Interest income	1,715	6,967
- Donations	24,717	10,610
	30,692	27,368

5 Result for the Year

The result for the year includes the following specific expenses:

Accounting and audit remuneration	9,464	9,000
Employee benefits expense	1,059,495	1,404,875
Depreciation expense	91,244	64,369

6 Cash and Cash Equivalents

Cash at bank and in hand	616,601	672,963
Short-term deposits	1,513,250	1,513,250
	2,129,851	2,186,213

7 Trade and other receivables

CURRENT		
Trade receivables	27,268	2,305
Other receivables	121	121
	27,389	2,426

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 2023

8 Other Assets	2023	2022
	\$	\$
CURRENT		
Prepayments	12,335	11,635
Accrued income	12,031	15,435
	<u>24,366</u>	<u>27,070</u>
9 Property, plant and equipment		
Plant and equipment at cost	21,820	21,820
Accumulated depreciation	(18,231)	(17,034)
Total plant and equipment	<u>3,589</u>	<u>4,786</u>
Furniture, fixtures and fittings		
At cost	32,421	31,130
Accumulated depreciation	(11,548)	(5,090)
Total furniture, fixtures and fittings	<u>20,873</u>	<u>26,040</u>
Motor Vehicle at cost	99,820	99,820
Accumulated depreciation	(91,245)	(89,100)
Total motor vehicles	<u>8,575</u>	<u>10,720</u>
Total property, plant and equipment	<u>33,037</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 2023**

9 Property, plant and equipment

(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 2023				
Balance at the beginning of year	3,590	20,872	8,575	33,037
Balance at the end of the year	<u>3,590</u>	<u>20,872</u>	<u>8,575</u>	<u>33,037</u>

	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 2023**

10 Leases

Association as a lessee

The Association operates from leased premises.

The Association has elected to apply AASB 16 to its leased 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 at cost which is based on the associated lease liability.

Right-of-use assets

	2022	2022
	\$	\$
Non - Current		
ROU at cost - Buildings	233,596	155,466
Depreciation charge	<u>(191,380)</u>	<u>(109,935)</u>
Balance at end of year	<u>42,216</u>	<u>45,531</u>

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
	\$	\$
2023		
Lease liabilities	44,743	44,743
2022 (Comparative)		
Lease liabilities	45,531	45,531

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

11 Trade and Other Payables

	2023	2022
	\$	\$
CURRENT		
Trade payables	35,922	64,364
Employee benefits	36,135	30,021
Accrued expense	11,178	49,884
	<u>83,235</u>	<u>144,269</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 liabilities, being the deferred grant revenue received during the year.

CURRENT		
Contract liabilities	198,187	229,939
	<u>198,187</u>	<u>229,939</u>

13 Employee Benefits

Current liabilities		
Annual leave	34,631	15,121
	<u>34,631</u>	<u>15,121</u>
Non-current liabilities		
Long service leave	-	2,610
	<u>-</u>	<u>2,610</u>

14 Other Liabilities

CURRENT		
Other liability	900	900
	<u>900</u>	<u>900</u>

15 Related Parties

Transactions with related parties

No related party transactions noted, except remuneration paid to CEO through their appointed entity.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

16 Contingencies

In the opinion of those charged with governance, the Association did not have any contingencies at 30 June 2023 (30 June 2022:None).

17 Statutory Information

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

MARSS Australia Inc
Theo Notras Multiculture Center
Level 2/180 London cct
Canberra ACT 2601

MARSS AUSTRALIA INC

A.B.N 74 370 795 980


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


ANDREW NG
SECRETARY

Responsible person


SIMON NG 16/8/2023
(ACTING TREASURER)

Dated

16/8/2023

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 2023, 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 Registered Entity financial position as at 30 June 2023 and of its financial performance for the year 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 the Registered Entity 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 of 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 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.

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 Entity's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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.



PKF Canberra



Ross Di Bartolo
Registered Company Auditor

Dated: 16/08/2023

MARSS BOARD MEMBERS 2021 - 2023

David Ng

Simon Kwan Kit Ng

Andrew Ng

Issac Te Ao Cotter

Patricia Cotter

Mithun Alexander

Aristides Gonzalez

Muhammad Hussain

Borhan Uddin Ahmed - Resigned

Jayanti Gupta - Resigned

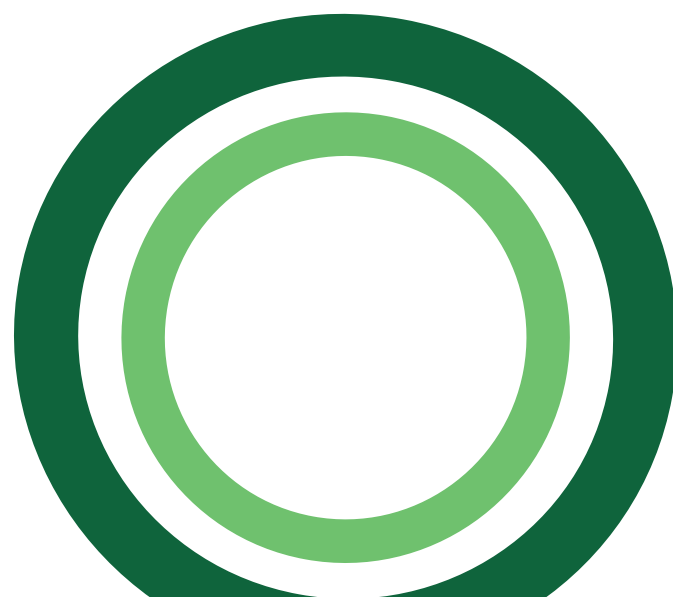
Andrew Alwast - Resigned



MEMBERS OF MARSS AUSTRALIA INC.

- ACT Chinese Australian Association Inc
- ACT Elderly Chinese Welfare Society
- ACT Hazara Community Inc
- ACT Maori Performing Arts Inc
- ACT Multicultural Council
- ACT Telangana Association
- Africa Australia Association
- ACT Tibetan Community Incorporation
- Australia Cuba Friendship Society Canberra
- Africa 2 Australia
- Australian Mon Association Inc
- Africa Australia Council ACT Inc.
- Australia India United Centre Inc
- Australia India Business Council
- Australia Columbia Friendship Association
- Australia Karen Ong
- Australia New Zealand Maori Cultural School of Dreams
- Australia Tamil Cultural Society
- Australia Triumphant Network Canberra Inc
- Australian Multicultural Action Network (AMAN)
- Canberra India Council
- Bangladesh Australian Association Canberra
- Canberra Islamic Centre
- Canberra Latvian Association
- Canberra Multicultural Community Forum Inc (CMCF)
- Canberra Muslim Community Inc
- Bangladesh Seniors Club Canberra Inc
- Canberra Tamil Association Inc
- Born to Shine
- Canberra Academy of Cantonese Opera
- Canberra and District Hungarian Cultural Association
- Canberra Hindu Mandir
- Canberra Interfaith Forum
- India-Australia Association of Canberra
- Canberra Punjabi Sport Cultural Association
- Canberra Saiva Temple
- Council of Polish Organisations in the ACT
- Libraries ACT Associated
- Diverse Communities Council of the ACT
- East African Community Association
- El Salvador Friendship Association
- National Ethnic Disability Alliance
- Pakistan Australian Friendship Association Inc.
- Pakistan Cultural Association Inc
- Philippine Cultural Society
- Radio Filipino Canberra-Australia Inc
- Russian Ethnic Association

- Russian Orthodox Community Centre
- Samoan Association of the ACT
- Fair Canberra Inc
- Soroptimist International Club of Canberra Inc
- Fair Human Foundation
- Federation of Indian Association in ACT Inc
- Tamil Senior Citizens Association
- Thai Community of the ACT Inc
- Ghana Australia Association Inc
- Greek Orthodox Community
- Greek school of Canberra
- Hindu Temple and Cultural Centre
- Indian Senior Citizens Association of ACT
- Integrated Cultures ACT Inc
- International Mother Language Movement (IMLM) Inc.
- Iraqi Christians in Canberra
- Kia Ora Te Whanau Social Club Inc
- Macedonian Orthodox Community of Queanbeyan
- National Australian Chinese Club Inc
- Pacific Island Showcase Association Inc
- Pallaconian Association Canberra & District Inc.
- Sierra Leone Community in Canberra & Regions
- South Sudan Australia Community
- Sudanese Australian Community
- Telugu Association of Canberra
- Thai Media and Culture of Canberra Association Inc
- Tongan Association of Canberra & Queanbeyan
- United Neslan Movement



ACKNOWLEDGEMENTS AND THANK YOU

- Accenture
- ACT Chinese Dance Group
- ACT Community Participation Group
- ACT Community Services Directorate
- ACT Council of Cultural & Community Organisations
- 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 Human Rights Commission
- ACT Libraries
- ACT Multicultural Arts
- ACT Multicultural Council
- ACT No Waste
- ACT Office for Children, Youth and Family Support
- ACT Office of Multicultural Affairs
- ACT Office of Women
- ACT Housing
- ACT Policing
- AdPrint Digital Pty Ltd
- Anglicare Australia
- Argyle Housing
- Ascent Training Services
- Ashurst lawyers
- Australian Catholic University
- Australian Council of Social Services
- Australian Federal Police
- Australian National University
- Australian National University Women's Football Club
- Australian Taxation Office
- Belconnen Library
- Bernardos
- Bidfood Canberra
- BluePackets
- Bunnings
- Burgmann Anglican School
- Calvary Health Care ACT
- Canberra Business Chamber
- Canberra College
- Canberra Ethnic Community Groups
- Canberra Institute of Technology
- Canberra Refugee Support
- Canberra Seed Savers Cooperative
- Cancer Council of the ACT
- Capital Football
- Capital Region Community Services
- Care Consumer Education

- Care Consumer Law
- Centrelink
- CHC
- Communities at Work
- Companion House
- Council on the Ageing ACT
- Department of Home Affairs
- Department of Human Services
- Department of Social Services
- Department of Health
- Dickson College
- Diverse Training Concepts
- Domestic Violence Crisis Service
- Early Morning Centre – UnitingCare Canberra City
- Employment Services Group
- Energy Efficiency Program
- EveryMan
- Families ACT
- GIVIT
- Good360 Australia
- Goodwin Aged Care
- Gungahin Child and Family Centre
- Gungahlin College
- Gungahlin Library
- Hands Across Canberra
- Havelock Housing Association
- Headspace Canberra
- Hellenic Club of Canberra
- Hodgkinson Real Estate
- HomeGround Real Estate Canberra
- HOST International
- Ian McNamee & Partners
- International Organisation for Migration
- Islamic School of Canberra
- Kebaba
- Kids Helpline
- Legal Aid ACT
- Lifeline Canberra
- Life Without Barriers
- Marketplace Gungahlin
- Marymead
- Martin's Property Group
- Master Builders Association of the ACT
- Max Employment
- Menslink
- Men's Shed
- Migration Council of Australia
- Multicultural Youth Affairs Network
- Multicultural Youth Services
- MURA Youth and Community Centre
- National Translating and Interpreting Service

- Navitas AMEP
- Northside Community Service
- NSW Government
- Officeworks
- Onelink
- Oxley Court Serviced Apartments
- Oz Property Real Estate
- PCYC
- Radford College
- Rahula Lodge
- Real Estate Institute of the ACT
- Red Cross
- Refugee Council of Australia
- Relationships Australia
- Roundabout Canberra
- Settlement Council of Australia
- Share the Dignity
- Skills Canberra
- Social Justice Advocates of the Sapphire Coast
- Soroptomists International
- Supportive Tenancy Service
- SupportLink Australia
- Settlement Services International
- St John's
- St Paul's Anglican Church
- St Vincent de Paul Society
- Tabiya Services
- Team HR
- Telstra
- Tenancy Advice Bureau
- The Salvation Army
- The Smith Family
- The Snow Foundation
- Toora Women Inc.
- Tuggeranong Child and Family Centre
- Uniting Church Kippax
- University of Canberra
- Volunteering ACT
- West Belconnen Child and Family Centre
- Woden Community Service
- Women's Legal Centre ACT
- Youth Coalition of the ACT
- YWCA Canberra
- Warrigal

MARSS VOLUNTEERS

- Aarati Pradhananga
- Abhijeet Swami
- Adam Fenech
- Aislinn Speculo
- Alison Clifton
- Alpha Arzu
- Andy Matz
- Anindita Islam
- Ann Villiers
- Ananya Banerjee
- Anthony Huynh
- Arthur Connor
- Ayesha Thomas
- Bec Hopkins
- Belinda Sutton
- Betty Hannaford
- Caitlin Brien
- Cathy Mauk
- Caite Heald
- Catherine Mpofu
- Cesira Costello
- Cheryl Bowman
- Christine Ashley
- Christine Butterfield
- Danielle Gatehouse
- David Vosen
- David Goodbody
- Dianne Xu
- Dona Leach
- Eilis Fitt
- Elena Ryan
- Eliza Wilson
- Elizabeth Garwood
- Elizabeth Grant
- Elma Islam
- Emma Coll
- Emily Guy
- Erin Sykora
- Fay Paradin
- Fran Black
- Georgie Barnes
- Gowshy Ganesh
- Guresh Anesh
- Helen Wilson
- Henry Dalgeish
- Ibrahim (Ashad) Elsalhy
- India Bullock
- Ivy Ye
- James Miller
- James Thorp
- Janet Elmes

- Jeff Gray
- Joey Biddle
- Jerusha Jeyasingham
- Jessica Ewing
- Jessica Honan
- Johanna Biddle
- John Grech
- Jonah Kaufman
- Josephine Deo
- Judith Bongiorno
- Julia Church
- Kate Chen
- Katrina (Kate) Wiencke
- Kaye Dunstone
- Kelly Estevao
- Kristen Yang
- Kudzai Dzvaka
- Lauren Mauger
- Lesley Collis
- Linsen Richardson
- Madeleine Benson
- Maddie Howes
- Malynda Bo
- Maneerat Pinyopusarek
- Marcela Hernandez
- Maria Gulay
- Maria Rehman
- Marita Forde
- Meredith Rule
- Mark Gibeau
- Marie Joly
- Mary Samara-Wickrama
- Matthew Maltman
- Matthew Collett
- Marian Mazey
- Masothy Yin
- Maureen Stark
- Maxine Wu
- Megan Flynn
- Mia van Zyl
- Michael Santos
- Michelle Cunningham
- Minna Featherstone
- Minh-Chau Ho
- Mohsen Asali Starki
- Mudiyansele
- Muhammad Qayum
- Naomi Bradfield
- Nathan van der Velden
- Natalie Norman

- Noureldin Elbashir
- Olivia Veenstra
- Olivia Gallimore
- Olivia Von Bertouch
- Oltana Agastra
- Paula Barnett
- Perveen Wagstaff
- Peter Hill
- Philip Steel
- Prabhleen Kaur
- Priyanka Saluja
- Rachelle Guy
- Raka Bhattacharya
- Resky Zain
- Richard Aitken
- Rose Kennedy
- Sam Long
- Sai Campbell
- Samantha Shaw
- Samuel Brotchie
- Shelley Zhao
- Stefan Thottunkal
- Steph Gorman
- Stephanie Kochinos
- Stephen Dixon-Jain
- Stephen Sisavath-Norman
- Sue Weekes
- Sakshi Sareen
- Shoyeb Ahmed
- Sophie Tricolos
- Sohana (Hana) Zamar
- Tali Slater
- Therese Huang
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- Toby Sebastian
- Trish Lee
- Valentine Dubois
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- William Maurency
- Virginia Chang
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