



MARSS Australia Inc.
Migrant and Refugee Settlement Services

ANNUAL REPORT 2024



MARSS Acknowledgement of Country

We pay our respects to the Traditional Custodians of the land we call home, the Ngunnawal and the Ngambri peoples, and other families and people with connections to the ACT and Canberra region.

We acknowledge that sovereignty was never ceded by First Nations Peoples and express our gratitude for the safety, shelter, and nourishment this land and waterways provide.

We stand in solidarity with First Nations Peoples, thanking them for welcoming those of us who have fled or chosen to make Australia home.

We recognise the enduring legacy of the Aboriginal Embassy as the world's longest continuing Indigenous protest on Ngunnawal and Ngambri lands and support the Traditional Custodians in their pursuit of land rights, sovereignty, and self-determination.



Indigenous smoking and cultural dance at MARSS events



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About Us

The Migrant and Refugee Settlement Services of the ACT (MARSS Australia Inc.) provides services and supports to people from migrant and refugee backgrounds, seeking to settle in the Canberra region. MARSS supports people to exercise and enjoy their human rights.

Built on the foundations of the National Settlement Standards framework as well as the human rights framework, MARSS aims to empower migrants, refugees, humanitarian entrants and asylum seekers through casework and advocacy, to settle into life in Australia.

Understanding the needs of our diverse community helps us to develop strength-based programs, support other service providers, and advocate for our multicultural community at local, state/territorial and national levels.





Chair's Message

Nic Manikis

I am delighted to report that our organization has made significant progress in enhancing service delivery to our clients, reinforcing our workplace culture, lifting the reputation of our organisation in the community and upgrading operations, since the start of the new board's governance period, commencing twelve months ago.

It is a credit to the hard work of board members, the management team and all the staff at MARSS who have all worked hard to achieve this result. I pay tribute to all the current board members, who bring a high level of governance skills, a focused dedication to achieving the best possible outcomes for our clients, and a collective commitment to creating a respectful and productive workplace at MARSS.

From the outset, the new board set the direction and outlined a set of reforms to be implemented throughout 2024 including: placement of 'settlement services' and our clients at the centre of MARSS' operations; connecting MARSS to the broader service system in the ACT, and pursuing partnerships with like-minded organisations; strengthening organisational work culture; increasing staff training, professional development and continuous improvement, as a priority; placing all staff who were all on short-term contracts into permanent contracts from 1 July 2024; ensuring better engagement and recognition of the work that the many MARSS volunteers do each day for our clients; and implementing a move to a full digitalisation from the MARSS paper-based system, both in terms of the management of human resources, accounting systems, and client records.

I am pleased to report that significant progress has been made by the MARSS management team and staff to implement the board's suggested reforms.

In late 2023, the Board welcomed the new Chief Executive Officer, Mrs. Sonia Di Mezza, to MARSS. Sonia has ably led a dynamic team that has wasted no time in implementing the required reforms. An impressive outcome has been that all staff from the previous administration have held their roles or, where programs have been lost, affected staff have moved to enhance other areas of MARSS operations, that are client focused.

As the Chair of MARSS, I will continue to seek to ensure that MARSS is governed in a respectful way and that all members, staff, volunteers and clients are heard and feel free to express their views, without prejudice.

I look forward with confidence and optimism to the future of MARSS and in particular to continuing to provide optimum settlement services to all our clients.

Nic Manikis PSM
Chair



Chief Executive Officer's Message

Sonia Di Mezza

As I write this message, I celebrate a year of working at MARSS in the CEO position, and what a year it has been. After seventeen years as CEO of MARSS, Dewani Bakkum retired, heralding the close of a prolonged leadership role spanning, almost two decades. We thank Dewani for her hard work and dedication throughout the years.

The past year has witnessed one of considerable change and growth for MARSS. New IT systems, including the migration from a paper-based organisation to one of digitalisation; the introduction of Actionstep client records management system; Xero accounting system; and HR Planner to support our human resource management, have been instrumental in ensuring that MARSS has been able to properly support operations and ensure the safety and management of client data. Policies, performance review systems, and an organisational restructure have ensured that MARSS is well-placed to continue to properly support and manage the staff into the future. Retendering for the Settlement Engagement Transition Support Program took place, with MARSS being refunded for an additional three years, able to continue to support people from a refugee background to settle successfully in the Canberra region. Training of staff has been upgraded to include a monthly training day, ensuring that our value of 'continuous improved' is enshrined in everything we do. MARSS has commenced a presence on social media, including Facebook, LinkedIn and Instagram, as an important advocacy, outreach and networking tool.

The year has presented challenges, and MARSS as an organisation has been ready and able to work through them. We lost our housing program during a retender process, and the Home Care program that we implemented in collaboration with Settlement Services International came to an end as the Federal Government chose not to continue funding the program. With the closure of these important sources of funding MARSS is repositioning itself to ensure that we can continue to diversify our funding sources, to ensure the ongoing successful implementation of our strategic plan. It is both an honour and privilege that I have become the permanent CEO of MARSS, and I take on this role and responsibility with great commitment and dedication. I wish to thank the Chair of MARSS, Mr. Nic Manikis and the board of MARSS for the valuable support and guidance they have provided me and the organisation, ensuring that we are ready to continue our important work in the future. The staff members of MARSS are skilled and talented, demonstrating a dedication to supporting the human rights of people from migrant and refugee backgrounds. I take this opportunity to recognise and thank them for their efforts. Without the efforts and contributions of our volunteers, we would not have the leverage to be able to implement our vital work. Our focus in the coming year will be to develop a strong and thorough volunteer program, ensuring that volunteers are supported in the important work that they do for MARSS, and that they feel properly recognised, valued, and acknowledged for their contribution.

Lastly, it is people from migrant and refugee backgrounds, who are at the core of everything we do. Being able to support them to live the lives of their choosing in the Canberra region is a great privilege, and one which no one at MARSS ever takes for granted. We thank our clients and community members for permitting us to accompany them on their journey, ensuring that they can enjoy and exercise their human rights. We know that the future is bright, both for them and MARSS. It is our dream that all of our clients feel that they are welcomed, belong, and are able to contribute to Australian society. We remain ready to support our clients to fulfill that dream.

Sonia Di Mezza
CEO

Board Members



Nick Manikis
Chair



Toa Takiari
Deputy Chair



Nim Osborne
Treasurer



Borham Ahmed
Public Officer



Isaac Cotter OAM
Committee Member



Kofi Osei Bonsu
Committee Member



Syed A. As-Sayeed
Committee Member



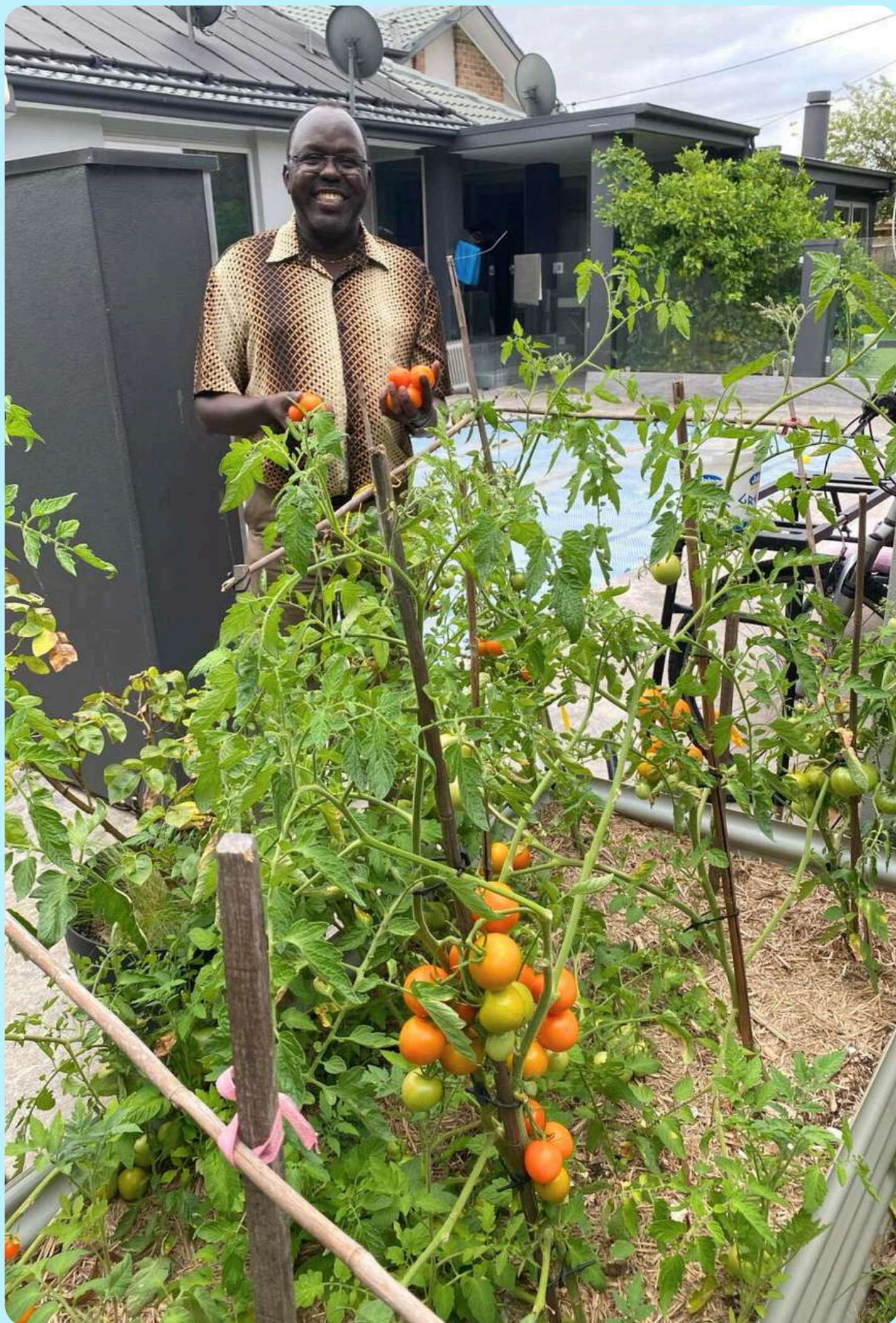
Sunita Dhindsa OAM
Committee Member



Giovanni Cano
Committee Member



Emie Jiang
Committee Member



Machiw Chut Machiw, MARSS Staff Member, supporting a multicultural community garden

Our Team



Sonia Di Mezza - Chief Executive Officer

Sonia Di Mezza is the CEO of MARSS, a human rights lawyer, and a solicitor. She has established human rights projects in North Sudan and Pakistan, worked as a Resettlement Officer for UNHCR, for a child rights NGO in India, and as a refugee lawyer in Australian immigration detention centers. Her qualifications include an MBA and Master of International Law, majoring in human rights law. Sonia has also been the CEO of Loddon Campaspe Multicultural Services, in Bendigo and Deputy CEO of the ACT Disability, Aged and Carers Advocacy Service (ADACAS). She speaks seven languages.



Claire Main - Senior Manager

Claire Main has been with MARSS since March 2023, serving as a Project Officer, Team Leader, and Senior Manager. With a background in aged care and migration services, Claire is dedicated to providing culturally appropriate and trauma-informed support to clients. She is inspired by the resilience of those she helps and is committed to aiding their settlement journeys.



Madhuri Keswani - Business Manager

Madhuri Keswani joined MARSS nine months ago as a Business Manager, overseeing financial management, accounting, human resources, and information systems. Her role includes proactive financial oversight, budget development, and sustainable grant management, along with contributing to Board presentations.

Previously, she led financial process improvements at Focus ACT, worked on digital finance transformation projects at Genpact India, and gained extensive audit, accounting, and finance experience at Ernst & Young. Madhuri holds a CPA from CPA Australia and a CA from the Institute of Chartered Accountants of India.



Joshua Alexander - Settlement Team Leader

Joshua Alexander has a career rooted in humanitarian work and crisis relief, with experience in refugee camps and community development. As the Settlement Team Leader at MARSS, he empowers individuals and fosters inclusive communities through tailored programs and support services. Outside of work, Joshua enjoys reading, fitness, and soccer.



Andrew Kazar - Community Development Team Leader

Andrew Kazar brings over 25 years of experience in project and office management, events coordination, and stakeholder liaison. As a Team Leader at MARSS, he oversees the Emergency Relief Program, ACT Pre-Learner Licence Course, Learn to Drive Program, Community Capacity Building Program, and the Program for After School Studies. Andrew also manages MARSS events and guides his team in resolving client issues and preparing reports for various funding bodies.

Kamal Ahmed - Multicultural Youth Program Officer

Kamal Ahmed, born in Sudan and raised in Egypt and Australia, has been with MARSS since April 2023. With a Diploma of Community Service, Kamal is passionate about empowering young people. He provides guidance and support to help them navigate challenges and build brighter futures.



Eman Basheer - Settlement Officer

Eman Basheer, with a Master's degree in Architecture, has over eight years of experience in refugee settlement services. She focuses on case management and community engagement, particularly assisting Arabic-speaking refugees. Eman has worked with the International Organization for Migration and contributed to the Iraqi Christian community in Canberra. She is dedicated to improving the lives of refugees through her extensive experience and advocacy.



Machiw Chut Machiw - Settlement and Community Development Officer

Originally from South Sudan, Machiw Chut Machiw came to Australia in 2001. He holds a degree in Development Studies from the Australian National University and a Master of International and Community Development from Deakin University. Machiw has worked as a teacher and Education Support Officer and now focuses on community development and casework at MARSS, particularly with young people, new migrants, and families.



Domenic Torcasio - Multicultural Events and Settlement Officer

Domenic Torcasio has been with MARSS for over two years, initially as a Housing Officer and now as a Multicultural Events and Settlement Officer. With a background in business management and extensive volunteer work, Domenic is dedicated to empowering clients and coordinating MARSS events. He has secured significant donor contributions and continues to make a positive impact on the community.



Erdem Can - Settlement Officer

Erdem Can, a skilled migrant from Turkey, joined MARSS in April 2023. With a bachelor's degree in counselling and extensive experience in school counselling, Erdem focuses on casework for refugee and migrant clients. He provides culturally informed support, particularly for clients from Middle Eastern and North African backgrounds, ensuring they feel heard and understood.





Patrick Shore - Reception and Administration Assistant

Patrick Shore has been with MARSS for over 15 months, starting as a volunteer before becoming the PASS officer and then the office receptionist. He enjoys his role, finding it rewarding to help make clients' lives easier after their difficult journeys.



Madina Lodeen - Settlement Officer

Madina Lodeen, a law student at the University of Canberra, works as a Settlement Officer and Youth Mentoring Program Officer at MARSS. She provides essential support to newly arrived migrants and refugees, drawing from her own experiences to foster an inclusive environment. Madina is dedicated to empowering individuals to build stable, fulfilling lives in their new home.



Iman Al-Alami - Counsellor, Inclusion and Diversity Advocate

Iman Al-Alami is a qualified counsellor and the Diversity and Inclusion Advocate at MARSS. She supports multicultural communities through counselling and advocacy, ensuring they receive the necessary services. Iman is known for her warm, empathetic approach with clients and is fluent in English and Arabic.



Rose Hamid - Settlement Officer

Rose Hamid, born in Iran, holds a bachelor's degree in Arabic Language and Literature and a Diploma in Community Services. As a Settlement Officer at MARSS, she helps migrants navigate the challenges of settling in a new country. Fluent in Farsi, Arabic, and Dari, Rose offers direct communication and emotional support to her clients, drawing from her own experiences as a migrant. She is passionate about empowering others and believes in the transformative power of connection.



Lynne Johnson - Cultural Community Development Officer

Lynne Johnson has over 40 years of experience as a sewing educator and textile artist. She coordinates sewing and craft programs at MARSS, teaches practical skills, and manages various community initiatives. Lynne is passionate about empowering women and has been instrumental in setting up online learning during the COVID lockdown.

Jeanie Goodhew - Community Engagement Officer

Jeanie Goodhew, based on the South Coast, is passionate about community support. She is proud of her role at MARSS and enjoys being an active part of her community.



Ramya Bathula - Accounts & Business Support Officer

Ramya Bathula, originally from India, moved to Australia in 2015 and holds a Master of Professional Accounting. She joined MARSS in March 2024, handling accounts payable, receivable, payroll, and other accounting operations. Ramya also assists with budgeting, grants, and report preparation, bringing her extensive experience in accounting and financial analysis to her role.



Iyad Al Bool - Driving Instructor

Iyad Al Bool, originally from Jordan, has been a driving instructor at MARSS since July 2023. Having moved to Australia in 2019, Iyad understands the challenges of immigration. He helps fellow immigrants obtain their driver's licenses, which are crucial for employment and independence. Iyad takes pride in his work and is honored to be part of MARSS.



Sooshiant Kiafar - Driving Instructor

Sooshiant Kiafar's journey from Iran to Australia was driven by a desire to build a better life and contribute to the community. As a migrant, he overcame the challenges of mastering English and adapting to a new culture.

Through determination, he completed various courses, culminating in his driver training instructor certification a year ago. Sooshiant is dedicated to promoting road safety and supporting fellow migrants, empowering them to drive with confidence and responsibility. Inspired by the resilience of his students, he is committed to making Australia's roads safer, one lesson at a time.



MARRS acknowledges the work of staff who have since left the organisation:

Aqila Ziae - Settlement Officer and Social Media Manager

Lucy Ngo - Accounts Officer

Jay Bhandari - Housing Officer



Our Values

Objectivity
Integrity
Continuous Improvement
Respect
Inclusiveness
Professionalism
Confidentiality
Sensitivity
Accountability
Open Communication
Flexibility
Innovation
Transparency
Honesty
Duty of Care
Solidarity
Value for Money

Our Vision

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

Our Clients

Our clients are from migrant, refugee, and culturally and linguistically diverse backgrounds who are seeking to settle in the Canberra region.



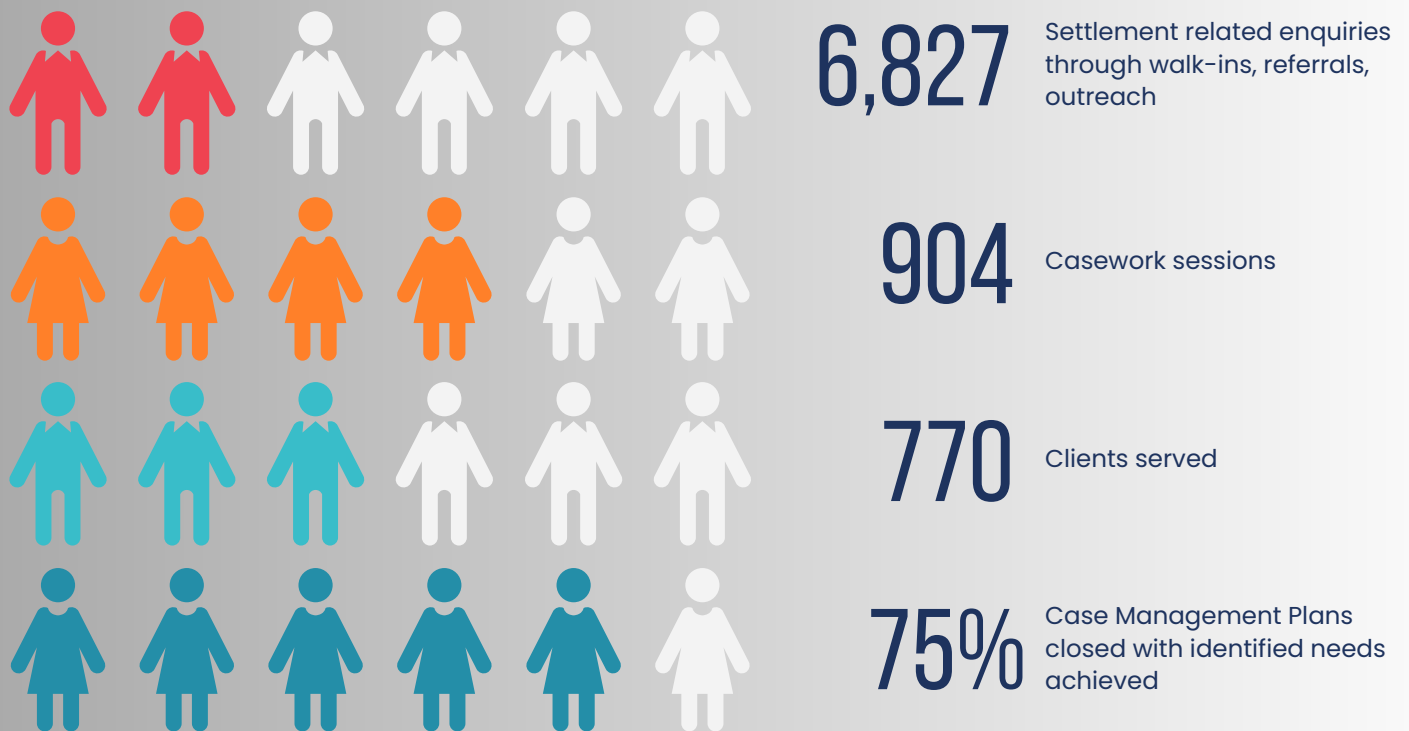
MARSS staff, volunteers and clients attending educational and informational events



Settlement Engagement Transition Support Program

Refugees, asylum seekers, and migrants arriving in Australia without strong family or community support face considerable challenges as they adjust to their new lives. The Settlement Engagement and Transition Support (SETS) program, however, is all about empowerment. Through SETS, MARSS has equipped eligible clients and communities with the resources they need to build fulfilling, independent lives in Australia.

The true strength of the SETS program lies in MARSS's people-first approach. Every client's journey is unique, and our compassionate caseworkers work alongside clients to provide tailored support that matches their individual goals and needs. This client-centered approach has brought life-changing outcomes, with many clients finding stable housing, securing employment, and achieving educational aspirations. In the past year alone, MARSS delivered over 25 settlement information sessions and workshops and hosted more than 10 community events, creating vital opportunities for connection, learning, and growth.



Over the past year, the SETS program has welcomed 770 clients from diverse backgrounds and countries including Afghanistan, Iran, Sri Lanka, India, Iraq, Syria, Pakistan, Sudan, and El Salvador. Every person brings a unique story, and we're honored to help them create new beginnings. Supported by strong partnerships and referral networks, MARSS is paving the way for long-term success, fostering self-reliance, and ensuring everyone has a fair chance to thrive in Australia.

From Syria to a new start in Australia! With the help of MARSS and our incredible volunteers, Fatima a resilient single mum and her four beautiful children are building a home and a garden that's blossoming with hope and fresh beginnings.

Volunteers pitched in to mow, plant, and make this family's backyard a place to grow together. Here's to new roots and the joy of community!



Meet Sohaila, a determined Iranian migrant and devoted mother who's faced the challenge of getting her husband to essential doctor's appointments and ensuring her children get to school, all without reliable transportation. Thanks to MARSS and our incredible supporters, Sohaila now has a donated car, making her settlement journey a whole lot smoother. From completing the MARSS Road Ready program to gaining her provisional driver's license, Sohaila has reached a major milestone in building her independence. This car isn't just a vehicle; it's a bridge to new opportunities and peace of mind for her family. Here's to many safe and joyful journeys ahead!



Pacific Australia Labour Mobility (PALM) Scheme

During 2023 MARSS assisted the Tongan Association of Canberra and Queanbeyan to hold the National Tonga Day event, in support of Pacific Island community members.

In May 2024, MARSS along with Saver Global, hosted a financial training event 'Learn, Save & Send' for community members connected to the Pacific Labour Australia Mobility (PALM) Scheme. Topics featured the rights of workers, superannuation, taxation, remittance management, budgeting and accounting.

Presented in a culturally appropriate way, with religious leader Reverend Apelu Tielu, cultural performances and Pacifica cuisine.



School Holiday Program

The School Holiday Program offers children from culturally diverse backgrounds meaningful educational and recreational experiences, promoting cultural awareness, community connection, and family bonding.

The program organised two events per term throughout the year, providing diverse opportunities for learning and fun:

- Term 3 (2023): A cooking class at Nutrition Australia (attended by 11 children) and sewing sessions at the Gungahlin office (16 children).
- Term 4 (2023): Visits to Questacon (13 children, 4 parents) and Cockington Green Gardens (14 children, 5 parents).
- Term 1 (2024): Movie screening at Dendy Cinema (12 children, 4 parents) and Yarralumla Play Station trip (16 children, 5 parents).
- Term 2 (2024): Canberra Reptile Zoo (11 children, 1 parent) and indoor rock climbing (11 children, 1 parent).

The school holiday program saw consistently high participation across all events, demonstrating a strong interest from families in activities that combine fun with learning. Parents highlighted the benefits of these outings in fostering a sense of belonging and social inclusion among children. The program also supported families in building community ties, making it a valued resource for client families.

The School Holiday Program has been instrumental in providing culturally enriching, inclusive, and engaging activities. The positive feedback underscores its impact on children and families, and we look forward to continuing and enhancing this program in the future.



Better to go to a cinema with friends



Boys can sew too!



The first time touching a crocodile!



Kids enjoy mini golf and first step to learn how to play golf



Kids 'touch' new experiences in Reptiles Zoo



Questacon Visit





Counselling

At MARSS, we provided compassionate and effective counselling services tailored to the unique needs of migrants, refugees, and members of our culturally and linguistically diverse (CALD) communities. Our services were free and designed to support clients through a wide range of challenges, including depression, anxiety, marriage and relationship issues, and family dynamics. We believe in a warm and empathetic approach to counselling.

The MARSS counsellor is accredited and fluent in Arabic and English with a basic proficiency in French. During the year individual therapy, relationship therapy, family therapy, and group therapy was offered to clients from migrant and refugee backgrounds, in a culturally safe way.



Celebrating International Women's Day

Men's and Women's Outreach Workshops

MARSS's Men's and Women's Outreach Workshops aim to raise awareness about domestic violence and its impacts among individuals from migrant and refugee backgrounds. These workshops were specifically tailored to culturally and linguistically diverse (CALD) communities, with participants grouped by their cultural background and language, as well as pan cultural workshops. The workshops covered a range of topics, including respectful relationships, youth and student benefits, women's rights and mental health, men's wellbeing, family and domestic violence (FDV) awareness and prevention, energy saving and volunteering, parenting, financial independence, and crisis accommodation. Presentations were delivered by various organisations such as the Domestic Violence Crisis Service, Australian Federal Police, Everyman, Toora, YWCA, ACT Health, Legal Aid ACT, and others. A total of 16 workshops were conducted, with five workshops for CALD women, five workshops for CALD men, and six workshops for combined groups of CALD men and women. These workshops were designed to address the emerging needs and issues specific to CALD men and women. MARSS received positive engagement and feedback from participants, as well as from community leaders during bimonthly Steering Committee meetings.

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 wellbeing 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 skills 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 17 communities and our Community Capacity Building Officer developed specific community building plans for each community.

The communities included Tibetan Community, African Leaders, Celebrate African Australia, Pashtun Afghan Community, Iraqi Christian Community, Australian Rohingya Welfare Organisation, Sudanese Australian Community Association, Khayyam Persian Group, Youth Community Consultation, El Salvador Friendship Association, Liberian Community, Congolese Community, Ukrainian Community, Burundi Community, Afghan Community, East African Community and Iranian Community.

Emergency Relief Program

MARSS provides Emergency Relief Funding and material assistance in the form of food vouchers, food hampers, public transport tickets and chemist vouchers for people experiencing a financial crisis.

MARSS assisted people reach to self-reliance through education and referrals to our in-house Multicultural Financial Consultants and external organisations such as Care Financial Counselling Services for financial counselling.

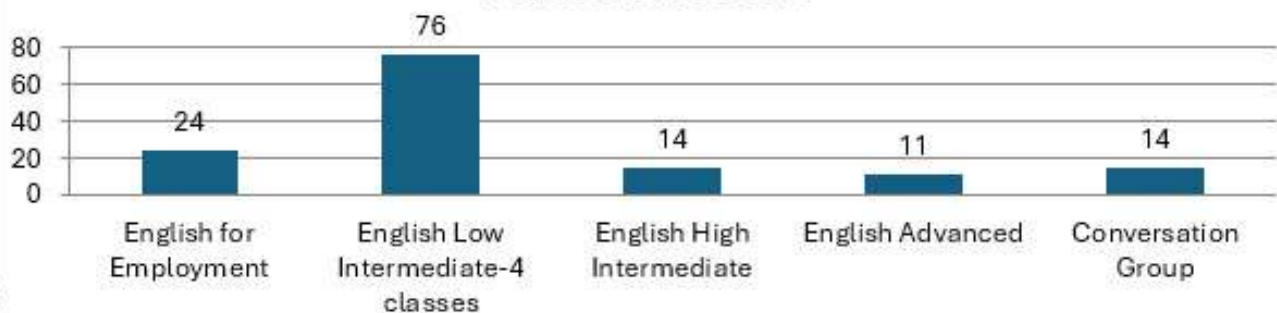
Education and Training

English for Living: This program offered free English classes to clients from culturally and linguistically diverse backgrounds. Our clients learn English in an informal and friendly setting from our Civic and Gungahlin offices. Our volunteer teachers dedicated their time and use their expertise to assist clients with English acquisition. We are grateful to our volunteers for the important work they do. English for Living classes are organised to suit clients' needs and consist of low, intermediate, high and advanced classes, and English conversation class. There were 139 clients enrolled in English for Living classes during the 2023-2024 financial year.

English for Employment

English for Employment classes assisted migrants, refugees and asylum seekers with building their English language skill to a level where they could successfully gain meaningful employment or pursue their vocational education and training goals. There were 24 clients who attended English for Employment classes during the reporting period. This program was run largely by our valuable volunteers.

Chart 5: Attendance for English for Employment, English for Living and Conversation Group Clients July 2023 to June 2024



Home Tutor Program

This program pairs clients in need of English language support with volunteers, to assist them with language acquisition. Our volunteers do an amazing job in supporting our clients to increase their command of English. Our tutors helped clients improve their English in a one-on-one setting. There were 13 clients who participated in this program through 2023-2024.

Sewing and Craft Classes

There were 35 registered students in the Sewing and Craft Program. Average attendance for the Thursday and Friday classes was 8 to 10 students per class.

Students worked on the '1000 hearts' project and made 260 hearts. They also worked on their own projects and on some of the projects designed to teach them various sewing skills and techniques.

Machines, sewing equipment, fabric and notions had been donated to the Program via generous donors. When a student who does not own a sewing machine but demonstrates competence in using a specific donated machine, the student is able to take the machine home.



Students attending MARSS sewing classes

Culture Collective

During this year MARSS identified a gap in material goods to provide clients during the cold winter months.

MARSS sought donations from the community, local churches, organisations, and charities such as GIVIT to supply clients with appropriate clothing for winter. The clothes collected were of high quality and included jackets, blankets, women's work attire, children's clothing and shoes. We established a store within our Civic Office called 'Culture Collective' to provide easy access to clients seeking material goods. The coming year will see the launch of the store take place.

ACT Pre-learner Licence Course

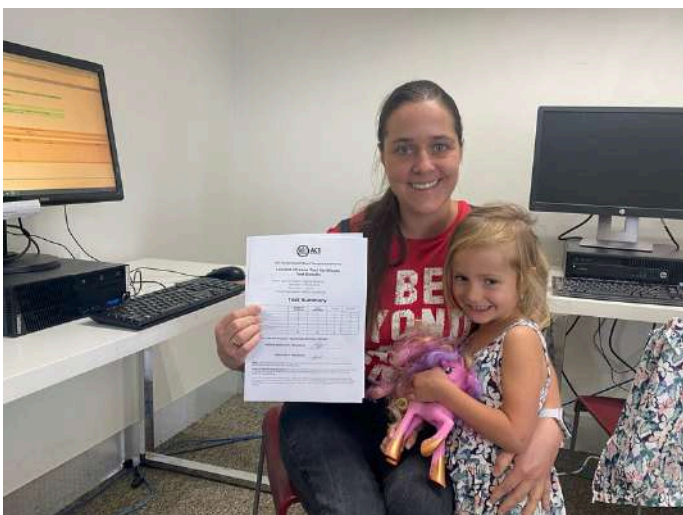
The ACT Pre-Learner License Course Program supports clients from Culturally and Linguistically Diverse (CALD) backgrounds in achieving road safety knowledge and obtaining a learner's permit, addressing barriers related to language and limited resources. The program had a focus on CALD clients, with a significant representation of refugees and migrants facing mobility challenges.

The course included 12, three-day classes held in either our Civic or Gungahlin office and conducted by MARSS-qualified instructors, with bilingual interpreters available to assist during testing.

Over the course of the last year, over 140 clients participated in the Pre-Learner Licence course, which saw 88 successfully obtained their learner's permits free of charge.

The program empowered participants by equipping them with essential road safety skills and a pathway toward greater independence. Feedback from participants indicated increased confidence and a sense of accomplishment in overcoming transportation barriers within the community.

The ACT Pre-Learner License Course Program has shown substantial success in helping CALD clients move towards safer, more independent lives. We anticipate expanding this program to serve even more clients in the coming year.



Client successfully passed the online test which is the last step to be eligible for "L" licence.



PLL classroom in MARSS Civic Office

Learn to Drive

The Learn to Drive program was delivered by qualified accredited driving instructors to assist our clients in accessing affordable practical driving lessons. One driver speaks Arabic and the other speaks Farsi and Dari, enabling community members to receive in-language driving lessons. The driving instructors fee is offered at a reduced rate to eligible clients with a low family income. Over the course of the last 12 months, our driving team had conducted over 1000 lessons to our clients and saw 24 students obtain their “P” licence.

MARSS held 3 information sessions during the reporting period to teach clients about roadside assistance, registration and insurance requirements associated with car ownership, road safety and basic vehicle mechanics. These sessions were attended by 27 clients and were designed with input from MARSS’ two driving instructors.

“ I am a medical registrar in Canberra hospital, I just passed my practical driving test, and I want to express my sincere gratitude to my driving instructor (Iyad) who was incredible at delivering the knowledge, he made sure that I understood every step in the driving test, and he was always a very good listener who understood my queries and accurately answered them. My wife is planning to do the knowledge test soon and she will definitely book lessons with him as well.



“ A big thank you to my instructor Sooshiant, he is very patient, understanding, professional and good motivator. Very friendly and good listener. He will not only teach me to pass my driving test but to be a good driver. He gives different driving techniques Feeling proud to be one of your students. Highly recommended.





MARSS Australia Migrant and Refugee Settlement



Program for After School Studies (PASS)

In the 2023–2024 financial year, the PASS program saw an increase in student enrollment from 67 to 75. On December 12, 2023, a guest speaker from CIT spoke to 15 students about career pathways, including transitions from CIT courses to university and employment. Throughout the year, 45 PASS students participated in the CALD Youth Nutrition and Physical Activity Program, which offered boxing, indoor soccer, basketball, and cooking classes. On March 21, 2024, twenty students received backpacks at the Harmony Day event at Dickson College.

PASS was promoted at Creativity-Con on April 9, 2024, and at Youth Service Day at Harrison School on May 4, 2024, introducing the program to a wider community. In May 2024, PASS partnered with Woolworths Jerrabomberra to provide weekly nutritious fruit for students. Information sessions were held at the end of each term to celebrate the students' achievements and dedication.



This support is especially impactful for students who may need extra help due to language barriers, cultural adjustments, or other challenges they face in mainstream education.

~ PASS Tutor

CALD Youth Nutrition & Physical Activity

The CALD Youth Nutrition & Physical Activity Program engaged participants throughout the 2023–2024 financial year, successfully promoting healthy habits, inclusivity, and empowerment for CALD youth through skill-building, confidence, and positive routines. The CALD Youth Nutrition & Physical Activity Program demonstrated its effectiveness in building a strong, inclusive community that supports youth in developing lifelong healthy habits and skills. Key Activities and Highlights:

- Information Session on Cultural Nutrition
- On September 15, an information session was held at Dickson College SIEC for CALD youth, focusing on culturally appropriate, nutritious foods from various food groups. This combined-gender session provided valuable insights into balanced diets and culturally relevant food choices.
- Physical Activity Programs
- A range of physical activities encouraged fitness, teamwork, and skill development, with participants engaged in activities including hiking, futsal, basketball, martial arts, tennis, and boxing. These activities offered youth opportunities to improve physical health, build social connections, and foster resilience.
- Cooking Workshops
- In partnership with Nutrition Australia, cooking workshops were held throughout the financial year, providing participants with hands-on experience in preparing nutritious meals. The workshops focused on essential cooking skills, healthy ingredients, and shared cultural recipes, creating an inclusive and engaging learning environment.



Participants collecting fresh vegetables for their cooking class.



School holiday tennis participants.



Observing young people engage in cooking classes and physical activities has been incredibly inspiring! Watching them come together, share their unique cultural recipes, and then learn healthier ways to prepare these dishes shows a beautiful blending of tradition and wellness.

Multicultural Youth Program officer

Home Care Workforce Support Program

MARSS has partnered with Settlement Services International (SSI) to deliver the Home Care Workforce Support Program across the ACT and surrounding regions. This program was designed to attract individuals wishing to pursue a career in community aged care, provide them with the necessary training, and assist in securing meaningful employment.

Over the course of the program, approximately 120 participants expressed interest and joined the initiative. Of these, 59 individuals successfully found employment with a variety of community aged care providers, including The Butler, Caring Society, Kinicare, Pearl Home Care, Caring Approach, Baptist Care, Life Without Barriers, among others.

To further support the training needs of participants, MARSS and SSI established the Home Care Experience Centre, which is equipped with relevant technology to access online learning materials. The Centre also provides hands-on experience with mobility equipment and daily items, helping participants gain a deeper understanding of the role of an aged care worker.

Additionally, First Aid training was delivered through the Experience Centre, with 83 participants receiving certification.

We are proud of the success of the program and its positive impact on both the participants and the local community.



Youth Mentoring

Over the course of the year MARSS organised many Youth Mentoring focused sessions. These sessions included:

Youth Mentoring Career Advice:

- Organized career-focused information sessions designed to equip youth with practical job market navigation skills, including resume writing, interview preparation, and strategic career planning.
- Participants reported enhanced confidence and readiness to apply for jobs and attend interviews, praising the actionable and comprehensive guidance provided.

Youth Health and Wellbeing:

- Conducted workshops emphasising the importance of physical health, nutrition, and active living, featuring guest speakers and interactive activities that promoted sustainable health habits.
- Feedback indicated heightened awareness and enthusiasm for adopting healthier lifestyles, with clients motivated to integrate these practices into their routines.

KINGPIN Social Engagement Event:

- Coordinated an engaging evening at Kingpin in Canberra City at the 31st of May 2024 for approximately 10 youth clients, including recreational activities and a group dinner at a local restaurant to facilitate social connections.
- Participants described the event as a highlight, noting that it fostered new friendships and strengthened their sense of belonging, positively impacting their social networks and community integration.

Youth Mental Health and Self-Care Information Sessions:

- Delivered sessions focused on mental health awareness and self-care, equipping youth with stress management tools, resilience-building strategies, and mindfulness practices tailored to their needs.
- Clients expressed appreciation for these sessions, noting a stronger ability to manage stress and a greater awareness of mental health resources, valuing the safe and open environment for discussion.





Multicultural Events

MARSS Career Day - MARSS successfully organised a comprehensive Career Day, attended by 40 clients in the Function Room on 22 August 2023. The event featured an array of guest speakers, career advisors, and resources aimed at enhancing career readiness and bridging pathways to employment. Attendees were provided with hands-on workshops, resume-building guidance, and practical tips for job interviews. The day fostered an environment of inspiration and motivation, empowering participants to pursue their professional aspirations with confidence and clarity. The success of this event underscored MARSS' commitment to facilitating meaningful employment opportunities for migrant and refugee communities.

Celebratory Farewell for the CEO and 40th Anniversary 20 October 2023 - was a day of dual celebration as MARSS marked its 40th anniversary while bidding farewell to its respected CEO, Dewani Bakkum. This milestone event, held in the Function Room, brought together clients, volunteers, and notable figures including Minister for Multicultural Affairs, Tara Cheyne, and Greens MLA, Andrew Braddock. The event was elevated by heartfelt tributes, musical performances, and a captivating cultural showcase by the East African Community Association Dance Group. The occasion not only honoured the legacy and achievements of Dewani Bakkum but also celebrated four decades of MARSS' dedicated service to the community, reinforcing its role as a cornerstone of multicultural support and advocacy.

SIEC Water Safety Day Sponsorship - In a move that underscored its dedication to youth empowerment and safety, MARSS sponsored a Water Safety Day on 23 November 2023, in partnership with the Secondary Introduction to English Centre (SIEC) at Dickson College. This initiative provided 21 students from refugee backgrounds with the opportunity to learn critical water safety skills at Dickson Pool. By funding this event, MARSS not only promoted physical well-being and safety but also instilled a sense of confidence and community connection among the participating students.

Gala Dinner Fundraiser - Held at the Hellenic Club in collaboration with Fair Canberra, on 25 November 2023, the Gala Dinner was a night to remember, again celebrating MARSS' 40th anniversary, 50 years of multiculturalism, and the success of the Hellenic Club. Attended by clients, volunteers, partner agencies, and special guest Labor MP Steve Smith, the event was filled with cultural flair and elegance. Highlights included diverse dance and musical performances and a vibrant fashion parade showcasing the rich heritage of the Afghan, Indian, and Greek communities. Proceeds raised during the evening were directed toward supporting Afghan families in the ACT, reflecting MARSS' enduring dedication to humanitarian causes.



Launch of the Home Care Experience Centre - On 27 November 2023, MARSS, in collaboration with Settlement Services International (SSI), started the Home Care Experience Centre at the Multicultural Centre. Attended by six home care providers, this strategic launch represents a significant step in supporting the federally funded Home Care Workforce Support Program. The centre functioned as a training hub, offering participants specialised skills for entry into the home care sector and equipping providers with trained staff prepared to meet the growing demands of community care services.

Volunteer Christmas Party - Recognising and acknowledging the invaluable contributions of its volunteers, MARSS hosted an exclusive Christmas Party on 12 December 2023. The gathering was infused with warmth and gratitude, featuring gift presentations for 23 volunteers who have been pivotal to MARSS' operations. This event celebrated the spirit of giving and highlighted the importance of volunteerism in strengthening community bonds.

Client Christmas Celebration - The festive season was brought to life on 20 December 2023, when MARSS organised its annual Christmas party for approximately 170 clients. The event, enriched by the angelic voices of the Iraqi Christians Children's Choir, also featured a special visit from Santa Claus, who distributed gifts to the delight of the children. Generous donations facilitated the distribution of hampers and gifts, fostering a sense of togetherness, joy, and holiday spirit among MARSS' community members.

MARSS Award at Dickson College Graduation - MARSS presented a \$1,000 MARSS Award to an outstanding student from SIEC at Dickson College's graduation on 14 December 2023, at the Canberra Theatre. This award was won by Madina Lodeen, who later was recruited as a MARSS Settlement Officer. This initiative recognised academic perseverance and leadership, reinforcing MARSS' commitment to nurturing future leaders. Earlier that day, MARSS staff were honoured with a Certificate of Appreciation at the SIEC Graduation in the college hall, highlighting their ongoing dedication to educational initiatives.



South Coast Trip: MARSS in collaboration with the Social Justice Advocates of the South Coast facilitated a trip to the South Coast in November 2023 for more than forty people from migrant and refugee communities. The participants were accommodated at the homes of volunteers and participated in various activities, including learning swim safety, swimming at the beach, participating in a tour of a local school, shopping and preparing cultural dinners with host families, and sharing in a BBQ. The trip was a great success with both volunteers and participants greatly enjoying the experience.

National Multicultural Festival - from 16-18 February 2024 - MARSS proudly participated in the National Multicultural Festival with a dynamic food and information stall. We sold Middle Eastern kebab, salad and *halwa* meals. This highly successful venture not only showcased culinary diversity but also raised funds to support MARSS' multicultural legal clinic, which will provide essential legal services to the community. The festival allowed MARSS to engage directly with the public, enhancing awareness and fostering community solidarity.



Vinnie's CEO Sleepout: MARSS CEO Sonia Di Mezza and the Executive Director from the Multicultural Hub Zakia Patel, teamed together to raise funds to help support people experiencing homelessness via the Vinnie's CEO Sleepout. This involved raising funds via sponsorship and sleeping out for a night in the middle of a cold Canberra winter, in the carpark of Parliament House. They created a team called the Canberra Multicultural NGOs, and together raised over \$8,000, surpassing their target goal. We know that many people from refugee and migrant communities are affected by homelessness in Canberra, so we believe this will be a helpful contribution for our colleagues from St Vincent de Paul, who are working hard to alleviate this issue.



Harmony Day Celebration - On 21 March 2024, MARSS co-organised and sponsored Harmony Day at Dickson College, celebrating the theme "Everyone Belongs." This event saw over 60 students, including approximately 20 MARSS clients, participate in an array of cultural games and activities. MARSS' support extended to the provision of practical supplies such as headphones, laptops, and stationery, which were distributed to 40 students in collaboration with Fair Canberra. The event not only promoted multicultural unity but also addressed educational needs, reinforcing MARSS' commitment to educational support.



Volunteers and community members enjoying the beach during the South Coast trip

Eid Celebration - MARSS hosted an Eid celebration at the Multicultural Centre, welcoming around 130 clients on 12 April 2024. The event featured meaningful speeches by religious leaders, including Doctor Kamran, Sheikh Hamsa, Imam Mohamed, and Reverend Doctor Geoff Dornan. The celebration was enriched by musical performances from two Iranian artists, creating an inclusive environment that celebrated religious and cultural harmony.

Refugee Week - MARSS held a highly engaging event for Refugee Week on 19 June 2024, at Albert Hall, attended by approximately 150 clients. The event featured powerful speeches by Liberal MLA Peter Cain, Greens MLA Andrew Braddock, and representatives from the ACT Government's Office of Multicultural Affairs. Nine organisations, including St Vincent de Paul Society and Navitas, showcased their programs. The day was marked by musical performances, a fashion parade, and meaningful connections between clients and service providers, emphasising MARSS' role as a bridge between the community and essential services.

Afghan Eid Celebration - On 21 June 2024, MARSS partnered with the Afghan Peace Foundation to organise a vibrant Afghan Eid event at Albert Hall, drawing approximately 250 attendees. Key speakers included representatives from Legal Aid ACT and the Department of Home Affairs, who shared insights relevant to the Afghan community. This celebration underscored MARSS' ongoing commitment to cultural celebration and community integration, fostering a sense of pride and unity among attendees (refer to photographs below).



GIVIT

Special Partnership Highlight: The partnership between MARSS and GIVIT stood as a vital pillar of support throughout 2023-2024. This collaboration facilitated the provision of over \$20,000 worth of essential goods, enabling MARSS to effectively address a broad spectrum of client needs. Through these generous donations, MARSS was able to provide critical assistance to individuals and families facing hardship, significantly expanding its reach and deepening its impact within the community.

This partnership is a clear reflection of MARSS' unwavering commitment to fostering collaborative relationships that enhance the well-being of its clients. The ongoing support from Jodi Shepherd, GIVIT's Territory Manager in the ACT, has been instrumental in this success. With extensive experience and dedication, Jodi and her team have been working closely with MARSS for over two years, delivering transformative support and emergency relief to vulnerable migrants, refugees, and asylum seekers. The contributions made through GIVIT have opened doors to life-changing opportunities and provided essential relief to those navigating challenging circumstances, reinforcing MARSS' mission to uplift and support the community.

These initiatives, events, and partnerships collectively reflect MARSS' unwavering commitment to fostering a welcoming, supportive, and empowered community, aligned with its mission to promote inclusivity, resilience, and growth for all.

Testimonial - Jodi Shepherd, Territory Manager GIVIT

'I sincerely appreciate the opportunity to work with Domenic and the dedicated team at MARSS. Your meticulous attention to detail when publishing client-specific requests on the GIVIT platform is truly exceptional. The impactful stories you share inspire our donors and drive critical support to those in need. Our collaboration is making a tangible difference, providing essential goods and services to those who require them. Thank you for your efforts in preferencing items from the GIVIT Online Warehouse, helping to reduce waste and support sustainability. I am especially proud of the gift vouchers we were able to facilitate together and honored by the invitation to your Refugee Day event at Albert Hall. I look forward to furthering our impactful work together in the coming year. Keep up the inspiring work!'



S.A: "Thank you for the joy and happiness you bring to our family. Words cannot describe our appreciation".

Advocacy

MARSS uses the knowledge and expertise it gains in supporting clients to inform systemic advocacy initiatives, that impact on the lives of our communities from refugee and migrant backgrounds. During the year MARSS submitted and contributed to submissions relating to three Legislative Assembly committee inquiries: Unpaid Work; Raising Children in the ACT; and Social Isolation. The CEO attended hearings and gave evidence at each of these inquiries, about how these issues have impacted our communities, suggesting ways to address the relevant issues.

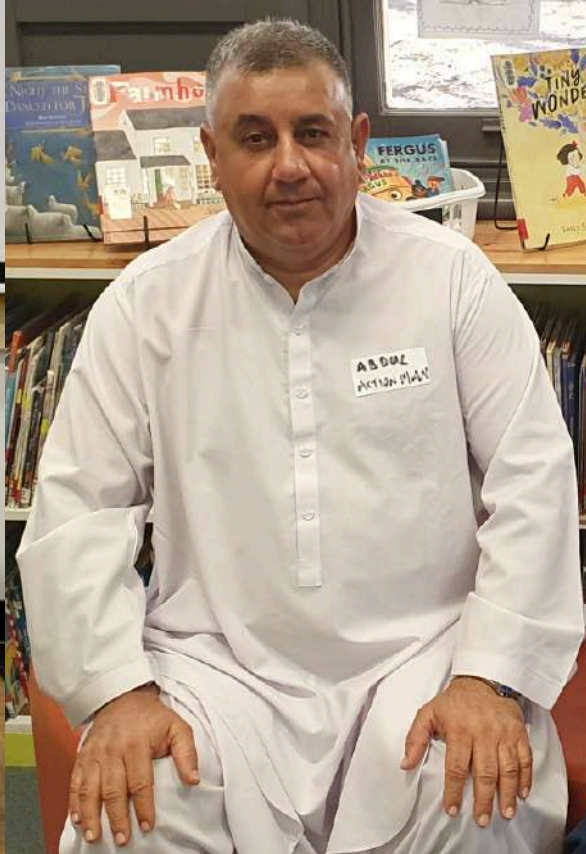


Cultural Competency Training

During the year, MARSS created a new Cultural Competency Training, fee for service initiative. The objective of the CCT is to provide training to NGOs, the community sector, government agencies, private sector businesses, companies and other organisations who are interested in having their staff receive training on how to become more culturally competent when working with culturally diverse clients as well as with culturally diverse colleagues. Two courses were implemented during the year: one for Good Shepherd Primary School, Harrison and the other for the ACT Council of Social Service (ACTCOSS), who implemented a training for the community sector. The feedback from participants was overwhelmingly positive. MARSS plans to implement an increasing number of CCTs in the coming year.

'The Cultural Competency Training delivered by MARSS supported our teachers to deepen their understanding of student diversity within their school. Sonia and her team (Josh and Machiw) shared cultural competency models applicable to the educational context and shared the strengths and challenges of navigating ones education through personal stories and anecdotes. Teachers can now reflect on their own teaching practices with increased cultural awareness to better support culturally and linguistically diverse students' Sam Chrzczonowicz, Teaching and Learning Officer, Catholic Education Archdiocese Canberra and Goulburn





Madina - My Story

I arrived in Australia in 2020 and, despite the challenges of adjusting with limited English and adapting to a new culture and community, I dedicated myself to learning the language and excelling in my studies. The experience was daunting at times, but it strengthened my resilience and determination. I completed Years 10 and 11 and graduated with a 93 ATAR in 2023. During this time, I also earned a scholarship from Migrant and Refugee Settlement Services (MARSS), where I also began volunteering and witnessed firsthand the dedication of MARSS staff in supporting migrant and refugee communities.

Adapting to a new environment was not just about overcoming language barriers—it meant learning new customs, understanding different social norms, and finding my place in a community. One of the things that made the transition smoother was participating in MARSS events such as the Youth Summit in 2022 and the Eid festivals. These experiences encouraged me to step outside, engage with the community, and get to know more people, fostering a sense of belonging and connection.

In 2024, I joined MARSS as a Settlement Officer and took on the role of Youth Mentoring Program Officer. Working at MARSS has been incredibly rewarding, allowing me to give back and provide others with the guidance I once needed myself. I am fluent in Dari, Persian, and Pashto, which enables me to connect with clients on a personal level and offer language support where needed. Being part of MARSS has not only allowed me to contribute professionally but has also continued to enrich my personal journey as I help others navigate their own challenges and embrace new opportunities.



Madina receiving her MARSS award and scholarship at Dickson College in 2023

MARSS Australia Inc

A.B.N 74 370 795 990

Financial Statements

For the Year Ended 30 June 2024

MARSS AUSTRALIA INC
A.B.N 74 370 795 990

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MARSS Australia Inc

A.B.N 74 370 795 990

Report of the Committee

30 June 2024

Your committee members present this report on MARSS Australia Inc for the financial year ended 30 June 2024. In order to comply with the provisions of the Australian Charities and Not-for-profits Commission Act 2012 (ACNC Act), the committee members report as follows:

Committee Members

The names of the committee members during the year and to the date of this report are:

Names	Position	Appointed/Resigned
Nic Manikis PSM	Chairperson	
Toa Takiari	Deputy Chair	
Nim Osborne	Treasurer	
Borhan Ahmed	Public Officer	
Kofi Osei Bonsu	Member	
Isaac Cotter OAM	Member	
Dr Sunita Dhindsa OAM	Member	
Syed A, As-Sayeed	Member	
Gio Cano	Member	
Emie Jiang	Member	
Bashir Fayaq	Member	Resigned on 30th April 2024
Emie Jiang	Member	Joined on 1st May 2024

Committee members have been in office since the start of the financial year to the date of this report unless otherwise stated.

Principal activities

The principal activities of the Association during the financial year were:

To supports migrants, refugees, humanitarian entrants and asylums seekers and take action to address their identified settlement needs through casework, advocacy, and referrals.

Review of operations

During the year, the Association continued to engage in its principle activities, the result of which are disclosed in the attached financial statement.

The net current year surplus of the Association for the financial year ended 30 June 2024 amounted to \$,651 (2022: \$30,748).

Short term and Long term objectives

The Association's short term and long term objectives are:

- To helps new arrivals successfully settle into their new communities by providing them with the support and resources they need to build a new life in Australia.
- To provides a wide range of services, including assistance with finding housing, accessing health care, and enrolling in education and training programs. The organisation also provides language and cultural support services, including translation and interpretation services, to help clients better understand and navigate Australian society.

MARSS Australia Inc

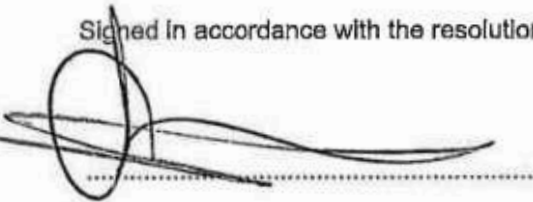
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Report of the Committee
30 June 2024

Auditor's Independence Declaration

The auditor's independence declaration for the year ended 30 June 2024 has been received and can be found on page 3 of the financial report.

Signed in accordance with the resolution of the Members of the Committee.

A handwritten signature in black ink, consisting of a large, stylized loop followed by a long horizontal stroke that tapers to the right. The signature is written over a dotted horizontal line.

Chair

Dated . 6 / 11 / 24 .

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

AUDITOR'S INDEPENDENCE DECLARATION UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES AND NOT-FOR-PROFITS COMMISSION ACT 2012 TO THE RESPONSIBLE PERSONS OF MARSS AUSTRALIA INC

In accordance with subsection 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the responsible persons of MARSS Australia Inc. As the audit partner for the audit of the financial report of MARSS Australia Inc for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, during the year ended 30 June 2024 there have been no contraventions of:

- (i) the auditor independence requirements as set out in the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.


PKF Canberra


Ross Di Bartolo
Partner
Registered Company Auditor

Dated: 6.11.2024

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 2024**

		2024	2023
	Note	\$	\$
Revenue	4	2,448,048	2,198,129
Other income	4	261,081	30,693
Employee benefits expense		(1,568,582)	(1,059,495)
Depreciation and amortisation expense		(88,519)	(91,244)
Computer and internet expense		(32,479)	(7,865)
HAS rent subsidy		(439,551)	(445,123)
Insurance expense		(31,415)	(31,329)
Management and consulting fees		(67,617)	(231,050)
Motor vehicle expenses		(21,691)	(11,625)
Program support services		(151,130)	(108,757)
Accounting and audit fees		(9,251)	(9,464)
Other expenses		(187,212)	(202,122)
Finance expenses		(31)	-
Surplus/ (Deficit) before income tax		111,651	30,748
Income tax expense		-	-
Surplus/ (Deficit) from continuing operations		111,651	30,748
Surplus/ (Deficit) for the year		111,651	30,748
Total comprehensive income/(loss) for the year		111,651	30,748

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 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	2,241,180	2,129,851
Trade and other receivables	7	1,517	27,389
Other assets	8	72,709	24,366
TOTAL CURRENT ASSETS		2,315,406	2,181,606
NON-CURRENT ASSETS			
Property, plant and equipment	9	30,299	33,037
Right-of-use assets	10	43,601	42,216
TOTAL NON-CURRENT ASSETS		73,900	75,253
TOTAL ASSETS		2,389,306	2,256,859
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	129,126	83,235
Contract liabilities	12	101,046	198,187
Lease liabilities	10	43,602	44,743
Employee benefits	13	107,818	34,631
Other liabilities	14	900	900
TOTAL CURRENT LIABILITIES		382,492	361,696
NON-CURRENT LIABILITIES			
TOTAL LIABILITIES		382,492	361,696
NET ASSETS		2,006,814	1,895,163
EQUITY			
Retained earnings		2,006,814	1,895,163
TOTAL EQUITY		2,006,814	1,895,163

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 2024

2024

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	1,895,163	1,895,163
Profit / (Loss) for the year	111,651	111,651
Balance at 30 June 2024	2,006,814	2,006,814

2023

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

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipt from customers	89,138	4,085
Receipt from grants	2,407,228	2,169,009
Interest received	93,153	1,715
Payment to supplier and employees	(2,469,914)	(2,150,962)
Net cash provided by/(used in) operating activities	17 <u>119,605</u>	<u>23,847</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(5,750)</u>	(1,291)
Net cash provided by/(used in) investing activities	<u>(5,750)</u>	(1,291)
Lease Liability - principal repayments	<u>(2,526)</u>	(78,918)
Net cash provided by/(used in) financing activities	<u>(2,526)</u>	(78,918)
Net increase/(decrease) in cash and cash equivalents held	111,329	(56,362)
Cash and cash equivalents at beginning of year	2,129,851	2,186,213
Cash and cash equivalents at end of financial year	6 <u>2,241,180</u>	<u>2,129,851</u>

The accompanying notes form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024****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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

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%

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

Classification

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

2 Summary of Significant Accounting Policies

(f) Financial instruments

Financial assets

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024****2 Summary of Significant Accounting Policies****(f) Financial instruments****Financial assets***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.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024****2 Summary of Significant Accounting Policies****(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.

(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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024****2 Summary of Significant Accounting Policies****(i) Leases****(ii) Lease liability**

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.

(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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

4 Revenue and Other Income**Revenue from continuing operations**

	2024	2023
	\$	\$
- Grants	2,407,228	2,169,010
- Rental income	40,820	29,119
Total Revenue	2,448,048	2,198,129

Other Income

- Other income	54,905	4,260
- Interest income	93,153	1,715
- Donations	113,023	24,717
	261,081	30,692

5 Result for the Year

The result for the year includes the following specific expenses:

Accounting and audit remuneration	8,500	9,464
Employee benefits expense	1,568,582	1,059,495
Depreciation expense	88,519	91,244

6 Cash and Cash Equivalents

Cash at bank and in hand	643,832	616,601
Short-term deposits	1,597,348	1,513,250
	2,241,180	2,129,851

7 Trade and other receivables**CURRENT**

Trade receivables	1,396	27,268
Other receivables	121	121
	1,517	27,389

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

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024****8 Other Assets**

	2024	2023
	\$	\$
CURRENT		
Prepayments	10,737	12,335
Accrued income	61,972	12,031
	<u>72,709</u>	<u>24,366</u>

9 Property, plant and equipment

Plant and equipment at cost	27,570	21,820
Accumulated depreciation	(19,785)	(18,231)
Total plant and equipment	<u>7,785</u>	<u>3,589</u>
Furniture, fixtures and fittings		
At cost	32,421	32,421
Accumulated depreciation	(16,767)	(11,548)
Total furniture, fixtures and fittings	<u>15,654</u>	<u>20,873</u>
Motor Vehicle at cost	81,638	99,820
Accumulated depreciation	(74,778)	(91,245)
Total motor vehicles	<u>6,860</u>	<u>8,575</u>
Total property, plant and equipment	<u><u>30,299</u></u>	<u><u>33,037</u></u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024				
Balance at the beginning of year	21,820	32,421	99,820	154,061
Additions	5,750	-	-	5,750
Disposals	-	-	(18,182)	(18,182)
Depreciation expense	(19,785)	(16,767)	(74,778)	(111,330)
Balance at the end of the year	7,785	15,654	6,860	30,299

	Plant and Equipment	Furniture, Fixtures and Fittings	Motor Vehicles	Total
	\$	\$	\$	\$
Year ended 30 June 2023				
Balance at the beginning of year	21,820	32,421	99,820	154,061
Depreciation expense	(18,231)	(11,548)	(91,245)	(121,024)
Balance at the end of the year	3,589	20,873	8,575	33,037

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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

	2024	2023
	\$	\$
Non - Current		
ROU at cost - Buildings	125,018	233,596
Depreciation charge	(81,417)	(191,380)
Balance at end of year	<u>43,601</u>	<u>42,216</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
	\$	\$
2024		
Lease liabilities	43,602	43,602
2023 (Comparative)		
Lease liabilities	44,743	44,743

11 Trade and Other Payables

	2024	2023
	\$	\$
CURRENT		
Trade payables	30,894	35,922
Employee benefits	36,603	36,135
Accrued expense	61,629	11,178
	<u>129,126</u>	<u>83,235</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

11 Trade and Other Payables

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	101,046	198,187
	101,046	198,187

13 Employee Benefits

CURRENT liabilities

Annual leave	107,818	34,631
	107,818	34,631
	-	-

14 Other Liabilities

CURRENT

Other liability	900	900
	900	900

15 Related Parties**Transactions with related parties**

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

16 Contingencies

In the opinion of those charged with governance, the association did not have any contingencies at 30 June 2024 (30 June 2023:None).

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

17 Cash Flow Information**(a) Reconciliation of result for the year to cashflows from operating activities**

Reconciliation of net income to net cash provided by operating activities:

	2024	2023
	\$	\$
Net current year surplus	111,651	30,748
Non-cash flows in profit:		
- amortisation	-	81,445
- depreciation	8,487	9,799
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	(22,470)	(22,259)
- increase/(decrease) in trade and other payables	45,891	(61,034)
- (increase)/decrease in contract liabilities	(97,141)	(31,752)
- increase/(decrease) in employee benefits	73,187	16,900
Cashflows from operations	<u>119,605</u>	<u>23,847</u>

18 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

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RESPONSIBLE PERSONS' DECLARATION

In accordance with a resolution of the responsible persons of MARSS Australia Inc, the responsible person declare that, in their opinion:

1. The financial statements and notes, as set out on pages 8-21 satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and:
 - a. comply with Australian Accounting Standard applicable for the entity: and
 - b. give a true and fair view of the financial position of the Registered Entity as at as at 30 June 2024 and of its performance for the year ended on that day.
2. 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.

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

Responsible person Responsible person

Dated

INDEPENDENT AUDITOR'S 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 (the registered entity), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the responsible persons' declaration.

In our opinion the accompanying financial report of MARSS Australia Inc is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC ACT), including:

- (i) giving a true and fair view of the registered entity's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (ii) complying with Australian Accounting Standards 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 ACNC Act, 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.

Information Other than the Financial Report and Auditor's Report Thereon

The other information comprises the information included in the registered entity's annual report for the year ended 30 June 2024, but doesn't include in the financial report and our auditors report thereon.

Our opinion on the Financial Report does not cover the Other Information and, accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the Financial Report, our responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the Financial Report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this matter.

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.

MARSS AUSTRALIA INC

A.B.N 74 370 795 990

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MARSS AUSTRALIA INC

Responsibilities of the Responsible Persons 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 person's responsibility also includes such internal control as the responsible person's 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 person's either intend to liquidate the registered entity's or to cease operations, or have no realistic alternative but to do so.

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 judgemental and maintain professional skepticism 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.

MARSS AUSTRALIA INC

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF MARSS AUSTRALIA INC

PKF Canberra

Ross Di Bartolo
Partner
Registered Company Auditor

Dated: 10/2024

Acknowledgements

FEDERAL GOVERNMENT

- Australian Tax Office
- Department of Home Affairs
- Department of Social Services

ACT GOVERNMENT

- ACT Health Directorate
- Community Services Directorate
- Transport Canberra and City Services Directorate

ALL MARSS VOLUNTEERS

COMMUNITY PARTNERS/MEMBERS

- ACT Elderly Chinese Welfare Society
- ACT Hazara Community
- ACT Maori Performing Arts Inc.
- ACT Multicultural Council
- ACT Telangana Association
- ACT Tibetan Community Inc.
- Africa 2 Australia
- African Australia Council ACT Inc.
- Australia Colombia Friendship Association Inc.
- Australia Triumphant Network Canberra Inc.
- Australian Karen Organisation
- Australian Multicultural Action Network (AMAN)
- Australian New Zealand Maori Cultural School of Dreams
- Australian Tamil Cultural Society
- Bangladesh Australia Association Canberra
- Bangladeshi Seniors Club Canberra Inc.
- Born to Shine
- Canberra Academy of Cantonese Opera
- Canberra and District Hungarian Cultural Association
- Canberra Hindu Mandir
- Canberra Interfaith Forum
- Canberra Punjabi Sports & Cultural Association
- Canberra Saiva Temple
- Council of Polish Organisations in the ACT
- Community Refugee Integration and Settlement Pilot (CRISP)
- Diverse Communities Council of the ACT
- East African Community Association
- El Salvador Australia Friendship Assoc.
- Fair Canberra Inc.
- Fair Human Foundation
- The Federation of Ethnic Communities' Councils of Australia (FECCA)
- Federation of Indian Association of the ACT Inc.
- Ghana Australia Association Inc.
- Greek Orthodox Community & Church of Canberra
- Greek School of Canberra
- Hindu Temple and Cultural Centre of ACT Inc.
- Indian Senior Citizens Association of ACT
- Integrated Cultures ACT Inc.
- International Mother Language Movement
- Iraqi Christians in Canberra
- Kia Ora Te Whanau Social Club
- Macedonian Orthodox Community of Queanbeyan
- Mehak Punjab Di Radio
- National Australian Chinese Club Inc.
- Pacific Island Showcase Association Inc.
- Pallaconian Association of Canberra and District Inc.
- Radio Harmony (Samanvay)
- Sierra Leone Community in ACT & Regions
- South Sudan Australia Community ACT
- Sudanese Australia Community
- Telugu Association of Canberra
- Thai Media and Culture of Canberra Association Inc.
- The Settlement Council of Australia (SCOA)
- Tongan Association of Canberra and Queanbeyan Inc.
- United Neslan Movement