## Ethnic Communities Council of Queensland





www.eccq.com.au | diversicare.com.au | www.berlascocourt.com

## The Ethnic Communities Council of Queensland Ltd

ECCQ House, Diversicare and Berlasco Court Caring Centre together form the ECCQ Ltd Group ACN 010 151 256.

Administration contact details for ECCQ Ltd:

PO Box 5916 West End Q 4101

P - 07 3844 9166

F - 07 3846 4453

E - administration@eccq.com.au

This is the Annual Report for the ECCQ Ltd Group which comprises the assets and activities of ECCQ House, Diversicare and Berlasco Court. This report has been prepared by ECCQ House as the administration branch of the ECCQ Ltd Group.

## Contents

04	Chairperson's report	14	Community engagement
06	Finance, Audit & Risk Committee Report	18	Health promotion
80	CEO's report	27	Community care Diversicare
10	Diversicare General Manager's Report	33	Residential care Berlasco Court
12	Berlasco Court General Manager's Report	37	Financial statements

ECCQ Ltd has been established for 38 years as the peak body in Queensland for ethnic communities and cultural diversity. Through its three wholly-owned divisions, ECCQ encourages and supports cultural diversity through community engagement, education and training, health promotion and culturally appropriate aged care service provision.







## Chairperson's Report



This report covers the activities of the Ethnic Communities Council of Queensland Ltd for the period from 1 July 2013 to 30 June 2014. The last twelve months saw some changes in the structure of the organisation and the loss of funding resulted in staff losses.

ECCQ was established in 1976 as an organisation to speak on behalf of Queensland's culturally and linguistically diverse (CALD) communities and over the years its role has expanded to look after the CALD ageing population as well. Nearly 30 years ago, ECCQ started advocating for accessible and culturally appropriate care for ageing migrants and in 1988, the federal government came to ECCQ to ask what we had in mind. That same year we received funding to buy a 60-bed aged care facility, Berlasco Court Caring Centre. Then in 1989 when government funding became available, ECCQ made the decision to create a home and community care division, which became Diversicare. Legally, when we speak of 'ECCQ', it refers to our three wholly-owned divisions, ECCQ House, our peak body and community engagement division as well as the administration centre of the of the company, Diversicare and Berlasco Court. These are the divisions of ECCQ Ltd.

This financial year, ECCQ House has successfully delivered healthy lifestyle community education sessions to hundreds of CALD community members through our Chronic Disease Program. Our HIV/AIDS, Hepatitis and Sexual Health Program has delivered hundreds of community education sessions around prevention, testing and stigma. Both of these programs are funded by Queensland Health and both have received funding to continue these vital services in several languages.

ECCQ House's Community Leadership Program, funded by the Department of Social Services under the Settlement Grants Program has provided training in enhancing leadership and community engagement skills and courses on governance and organising community associations and formal and informal groups for new and emerging communities. This program was in high demand this year as Queensland's new and emerging communities continue to grow. The CALD Learning Program, funded by the Department of Education, Training and Employment, has proven to be popular and in demand. This program is creating employment pathways through culturally appropriate individualised support to undertake and successfully complete vocational training in Rockhampton.

Diversicare continues to grow and provide vital community care services from Townsville to the Gold Coast and now in Toowoomba. In April we celebrated 25 years as an aged care industry leader. In addition to home and community care, Diversicare also offers a Multicultural Advisory Service and Partners in Culturally Appropriate Care (PICAC), which provides training to aged care providers and CALD communities. Diversicare's clients are from over 65 different ethnic backgrounds, representing over 49 different languages.

Berlasco Court, located in Indooroopilly, has made improvements to the building this year and continues to offer a high standard of care to its residents. Berlasco Court staff come from a wide range of diverse backgrounds and between them speak 56 different languages. Aged care services must keep up with the large ageing population from CALD backgrounds and our aged care divisions offer accessible and culturally appropriate aged care.

ECCQ Board Directors attended a one-day course conducted by a representative of the Australian institute of Company Directors on 'Duties and Responsibilities and Strategy and Risk for Not-for-Profit Directors'. This professional development program is to further assist Directors in performing their duties in the company.

The Federation of Ethnic Communities Councils of Australia (FECCA) held it biennial conference at the Gold Coast. This was jointly hosted by ECCQ and the Multicultural Council of the Gold Coast. It was an election year and Joe Caputo from Victoria was elected Chairperson of FECCA for the next two years.

We farewelled the long serving Honorary Treasurer of ECCQ, Peter Vecsey-Dalos OAM who passed away in July 2013; he was 96 years old. His commitment to ECCQ is demonstrated with a bequest from his estate.

The ECCQ Communities' & Members' Meetings held bi-monthly attract good attendance with varied and interesting speakers.

The following were the topics/speakers:

29 August - Election only a few weeks away - Will Multiculturalism be a winner? The Panel members were: Teresa Gambaro, MP for Brisbane (LNP); Senator Claire Moore (ALP), Rachel Jacobs (The Greens) and Connie Cicchini (Katter's Australian Party).

#### 23 October - AGM

Guest speaker: the Hon Glen Elmes, Minister for the Department of Aboriginal, Torres islander and Multicultural Affairs.

19 February 2014 - Cultural Diversity Action Plan

Speakers: James Purtill, Director General of the Department of Aboriginal & Torres Islander and Multicultural Affairs and Wayne Briscoe, Executive Director of Cultural Diversity Queensland.

30 April 2014 - The future of Aged Care - are we ready?

Speakers: Paul Johnson, Director of Program Development, Ballycara Retirement Living & Aged Care; Vivienne McDonald, General Manager, Diversicare; Athena Ermides, General Manger, Berlasco Court.

18 June 2014 - G20 Safety and Security- what you need to know Speaker: Senior Sergeant Mark Smith

20 August 2014 - The Census - How it benefits you

Speakers: Representatives from the State and Territory Statistical Services branch in the Queensland office of the Australian Bureau of Statistics (ABS): Tanya Hornick, Acting Director, Craig Brady, Assistant Director, and Maria Meere, Manager for Census Engagement in Queensland.

At the last AGM, Chalani Gunasekara and Irene Cayas retired from the board. We thank them both for their commitment and service to ECCQ and we wish them well. We welcomed Alton Budd, Anthony Lin and Yasmin Khan, who were elected at the AGM. We also thank Ian Muil for his 10 years of service as ECCQ House Executive Manager and wish him well in retirement.

I would like to express my appreciation to the Minister for Aboriginal & Torres islander and Multicultural Affairs, the Hon. Glen Elmes, the staff of Cultural Diversity Queensland, the staff at Queensland Health, the staff of the Department of Social Services, the staff at the Department of Education, Training and Employment and the staff at Brisbane City Council.

I would like to thank the members of the Board for their continued support. I also thank the staff and volunteers for their contributions to the operations of ECCQ Ltd; Vivienne McDonald, Athena Ermides and Ian Muil. Special thanks to the Hon. Gary Hardgrave for his time with us as Company Secretary and Acting CEO, and for conducting the review of the operations of the organisation. My sincere gratitude and appreciation to Nick Xynias for his advice, encouragement and support throughout the year.

Agnes M. Whiten OAM Chairperson

## Finance, Audit & Risk Committee Report



It is my privilege to again present the Ethnic Communities Council of Queensland's financial report for the year ended 30 June 2014.

This Annual Report consists of consolidated accounts and also, a segmented breakdown to show the performance of ECCQ House, Berlasco Court and Diversicare the three activity areas that make up the ECCQ Ltd. This is done for our members and stakeholders and also in the interests of transparency.

Over the years since its establishment ECCQ has played a strong and innovative role as a peak body in the ethnic sphere in Queensland, specifically in advocacy, policy development and in the area of health services. It has led the way.

This year's financial report is a good result considering the difficult economic climate. The auditor's report highlights the prudent and conservative financial policies and ECCQ remains an independent organisation that will continue to serve its members and wider constituencies for many years to come.

We thank the departments and agencies from federal, state and local levels for their continued support and cooperation.

I also thank my fellow Directors on the Board and ECCQ staff for their support and commitment.

Alex Daniloff Chair of the Finance, Audit & Risk Committee

## CEO's Report



This is has been a challenging year for ECCQ House as we endured cuts to our budget, which meant saying goodbye to some valued team members. We plan to continue our core peak body functions and stay true to the mission this organisation was founded upon in 1976, to empower culturally and linguistically diverse communities to participate in and contribute to all aspects of society.

I commend and thank the staff at ECCQ House for their hard work during these challenging times and I thank the staff at ECCQ's wholly owned divisions, Diversicare and Berlasco Court, for working tirelessly to ensure CALD communities have equal access to health services. We know that diversity and inclusion build stronger communities.

In March and April 2014, I took eight weeks of annual leave to visit with family in the Ukraine and Greece. I thank the Hon Gary Hardgrave for serving as Acting CEO in my absence. Shortly before I left, Ian Muil, ECCQ House Executive Manager, retired after 10 years of service. I would like to thank him for steering ECCQ into new areas and I wish him well.

In January the Board of ECCQ embarked on a full review of the entire organisation to prepare for an enhanced and productive future to more readily apply to government priorities. We continue to align our organisation with the dynamic circumstances of our sector, ensuring we successfully meet the full range of goals expected by our membership base.

The review resulted in an organisation re-structure that will have ECCQ's three divisions, ECCQ House, Diversicare and Berlasco Court, working closer together. The review also advised a new role, Corporate Services Manager, to help with the re-structure and to provide executive support to the Board.

ECCQ continues to be involved in a range of community engagement activities, including community leadership, employment pathway support and information sessions. Diversicare, which provides community based and coordinated in home care for the frail, aged people and carers, celebrated its 25th anniversary as an industry leader this April. Berlasco Court, an accredited aged care facility committed to high standards of nursing care for residents from a wide range of culturally diverse backgrounds, is currently in the process of developing future plans and vital activities in the area of aged care.

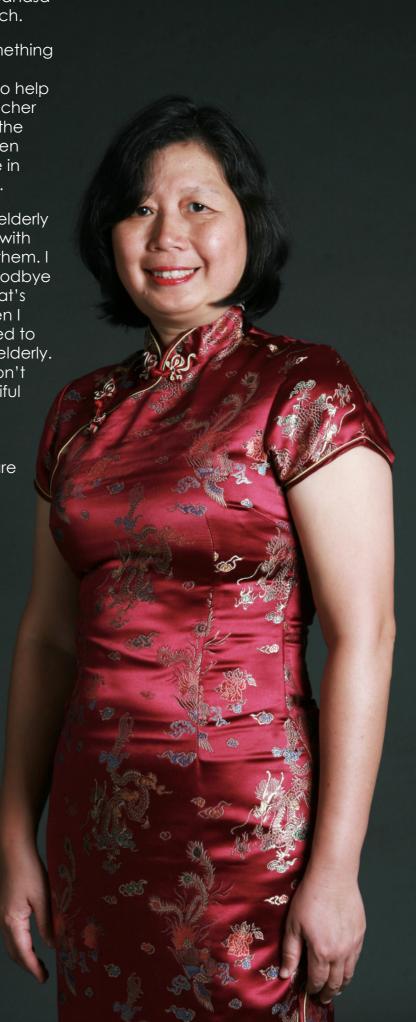
We would not be able to achieve all we do without the support of our members and stakeholders. We look forward to another exciting, albeit challenging, and rewarding year ahead. We thank you for your support.

Nick Xynias AO BEM CEO & Hon President "I am Chinese Indonesian; my whole life I have lived between different cultures. I speak Bahasa Indonesia, English and Dutch.

I always wanted to do something good to make the world a better place. So I choose to help people. I have been a teacher in Jakarta, a volunteer for the disabled in Holland and then I worked for elderly people in Holland and in Switzerland.

I recognised the needs of elderly people. They were happy with me and I was happy with them. I could help them to say goodbye to life in a grateful way. That's a life lesson for me. So when I moved to Australia I wanted to continue to work with the elderly. They are amazing. If we don't judge people, it is a beautiful experience."

- Rossy Minata, Intake and Rostering Officer, Diversicare



## Diversicare General Manager's Report



Diversicare is a major secular community care provider in Queensland. We value the diversity of Queensland's communities and we ensure that our services cater to the many needs of community members. Diversicare fills several important roles in the community including the provision of support services to the culturally and linguistically diverse (CALD) elderly and younger people with disabilities as well as delivering varied information, education and training programs to service providers and CALD communities.

Our approach is flexible, collaborative and designed to meet each person's changing needs. We pride ourselves on building a person's strengths and capacity that is unique to them so that they can make informed choices about the services and support they require.

Over the past twelve months Diversicare has concentrated on the remodelling of our service delivery to a consumer directed care model that addresses the individualised goals of our consumers in a collaborative environment.

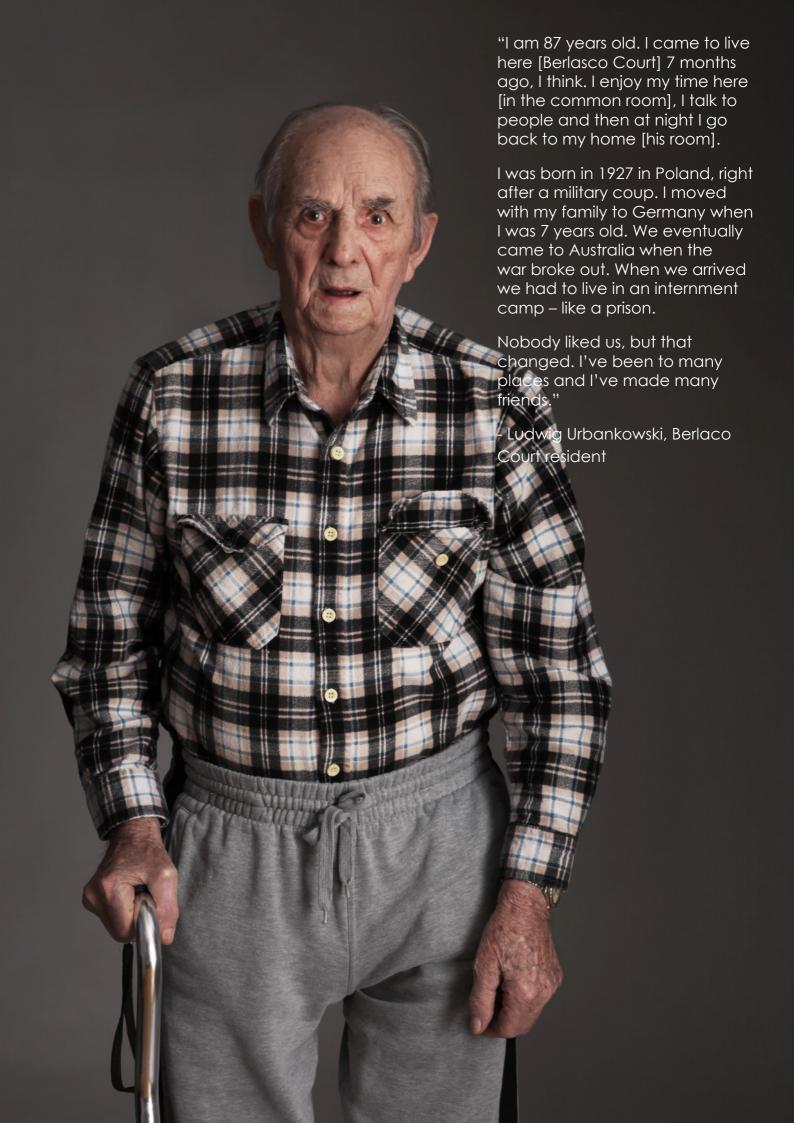
It has been a year of recognising the importance of partnerships and opportunities to work with other service providers to improve efficiencies in the community.

In April 2014, Diversicare celebrated 25 years as an industry leader in community care services. The celebration was held at the Parliamentary Annexe and was hosted by the Hon. Glen Elmes, Minister for Aboriginal and Torres Strait Islander & Multicultural Affairs and Minister Assisting the Premier. The evening was a great success and enjoyed by all guests and Diversicare staff.

I wish to extend my appreciation to all the staff at Diversicare for their outstanding professional work ethic and excellent service delivery to all our valued consumers throughout the year. I also wish to thank the CALD organisations and individuals who work collaboratively with Diversicare to ensure our goals and objectives are met.

I would like to take this opportunity to thank the Management Committee of Diversicare who manage the strategic operations of the organisation, in particular Chairperson, Agnes Whiten, Honorary President Nick Xynias, Serge Voloschenko, Alex Daniloff and Surendra Prasad for their support for the leadership team at Diversicare.

Vivienne McDonald General Manager



## Berlasco Court General Manager's Report



Berlasco Court has enjoyed another good year with positive reports from residents and families with staff continuing to provide a high standard of care.

The aged care industry has been in a state of uncertainly while the reform process was being discussed and while legislative processes were taking place. These changes were put in on 1 July 2014; and the new system has been widely discussed and communicated to all stakeholders, so providers have had a clear understanding of the intention of the legislation.

By this time next year there will have been a full twelve months of data to enable us to appropriately evaluate the changes and report on impacts and opportunities for the future. Emphasis during the past few months has been to ensure we have enough information and have the ability to disseminate this to all current and prospective residents. Information on the changes can be viewed at www.myagedcare.gov.au.

The My Aged Care website contains all relevant information about aged care generally as well as providing visitors with the ability to view all services, both residential and community, and compare pricing. This website also contains a fee calculator enabling consumers to obtain a much clearer picture of their own personal financial situation. Our own website www.berlascocourt.com contains valuable information on the services Berlasco Court offers.

There has been a great deal of work undertaken this year on strategic planning, specifically master planning for the site to ensure that the organisation is well positioned to extend the number of beds and refurbish/rebuild/redevelop the site. It is still early days in the deliberations, however there are a number of possibilities for future development currently being explored and this will be reported in more detail in future reports.

The sixth round of three yearly accreditation cycles is due mid-2015 and we look forward to once again showcasing the great work that is undertaken by the team here.

The staff are to be highly commended for the work they do, and we would like to take this opportunity to thank them most sincerely for their continued dedication. We would also like to thank the many volunteers who give so freely of their time and contribute so much to the Leisure and Lifestyle Program. Support from residents and their families and friends is also highly appreciated and we thank everyone for continuing to communicate and collaborate with us in order to achieve the best outcomes for all concerned.

Athena Ermides General Manager



## Community Engagement

ECCQ House supports social and economic participation for all Queenslanders through strengthening community associations, delivering leadership training, creating employment pathways and raising awareness of the benefits of cultural diversity. ECCQ membership is comprised of new and emerging and established CALD community associations, CALD individuals and community sector organisations.

#### Policy work

This year marked some changes to ECCQ House's policy work as the funding cuts to our peak body functions has made it difficult to sustain. ECCQ House's policy priorities 2013-2014 continued to focus on state level policy issues affecting Queensland's CALD communities. Policy research and consultations focused on education and employment, better health outcomes, stronger families and meaningful data collection on wellbeing and disadvantage.

#### Policy Round Tables 2013-2014

ECCQ held a Policy Round Table on indicators of wellbeing and how to measure disadvantage for CALD communities in November 2013 to begin a discussion about what should be measured, and how it can be interpreted. It was well attended with over 50 participants who work in the community sector, academia and government. The discussion unpacked the complexity of deciding on wellbeing indicators and accurate data collection.

ECCQ held a Policy Round Table on Lifelong Learning and Employment Pathways for CALD communities in March 2014 to bring together experts in the field of adult education to discuss current support services that help to increase completion rates. It was well attended with over 40 participants from the community sector and academia. Participants agreed that making some minor changes to the way the courses and training programs are organised and taught can positively impact on the success rate of students from a CALD background, where English is not their first language. The main recommendations was the need for individual support, including ensuring overall concepts are understood, mentoring programs and support through counselling and tutoring.

## 2013 FECCA Conference – Breaking down the barriers: A strength-based approach for a just society

The Federation of Ethnic Communities' Councils of Australia (FECCA) in partnership with ECCQ and the Multicultural Communities Council Gold Coast (MCCGC) hosted the 2013 FECCA Conference on 7 & 8 November 2013 at the Gold Coast Convention and Exhibition Centre, which attracted about 480 delegates.

ECCQ delivered four presentations:

- The Lifestyle Modification Program: Reducing Chronic Disease Risk in Ethnic Communities;
- Cancer Screening in CALD communities
   It's time to broaden our focus beyond the body parts;
- Enhancing the Multicultural Health Workforce by a Nationally Accredited Certificate IV in Primary Health and Community Care (Multicultural); and
- A Day in the life of a CAMS (Community Action for a Multicultural Society) worker.



#### Notable submissions

### Submission to the Honourable Senator George Brandis, Attorney-General on the proposed amendments to the Racial Discrimination Act 1975

In April 2014, ECCQ urged the federal government to consider the likely impact of the proposed changes to the Racial Discrimination Act on the perception of the whole community, but especially those who are most vulnerable, concerning their own safety and the future harmony of Australian society in general. Those who responded to ECCQ's survey overwhelmingly indicated their concerns about the proposed changes because they feared a loss of protection and a potential increase in racial smear and divisive commentary.

#### The Queensland Plan

In September 2013, ECCQ's submission to The Queensland Plan focused on a vision for Queensland where partnerships between the community, government and business sectors result in greater economic participation by everyone, including culturally and linguistically diverse communities.

## Second languages in Queensland schools: an investment in productivity and social cohesion

In August 2014, ECCQ called on the Queensland Government to maintain second language acquisition programs in state primary schools. Queensland is home to people from over 200 cultures and over 20% of the population was born outside of Australia – that is an incredible asset on which to build future productivity and capacity in today's global economy.

### Community Leadership Program

ECCQ house's Community Leadership
Program, funded by the Department of
Social Services under the Settlement Grants
Program, aims to strengthen the settlement
process by developing and strengthening
community leadership skills and capacities
to better support formal and informal
community associations and support groups,
and link emerging communities with more
established communities.

The program commenced in August 2013 and the first training course wrapped up in June 2014. Thirteen formal training sessions were delivered to about 20 participants, involving 40 hours of training in topics around governance and advocacy, including financial management, conflict resolution, media training, communicating effectively across cultures and events management.

Six Leaders' Lunches were held where new community members enjoyed the opportunity to connect with leaders from more established communities including the Vietnamese community and the Bosnian community. Established community leaders shared their stories, their visions and their strategies.

Seven meetings were conducted with mainstream community organisations including Annerley Community Bookshop and the Residential Tenancies Authority. Participants learned about a range of governance structures, opportunities for volunteer involvement and some of their basic rights and responsibilities as tenants and members of the broader community.

Feedback from participants was overwhelmingly positive. Participants commented that the program had built on their individual leadership skills to contribute to existing community groups and associations in a meaningful way. Participants also said they valued the opportunity to further develop their networks to support the needs of their growing communities.

## Leaders strengthen communities

A group of aspiring leaders from Bhutan, Myanmar, South Sudan, Sri Lanka, Afghanistan, Sierra Leone, Iraq and the Democratic Republic of Congo were the first graduates of ECCQ's Community Leadership Program. They received certificates of participation at a graduation ceremony held on 28 June 2014.

"ECCQ has a long history of supporting and mentoring community leaders," said Nick Xynias, ECCQ CEO & Hon President.

"Throughout Australia's migration history, leaders have been vital in organising and maintaining ethnic community associations, which in turn play constructive and positive roles through advocacy, creating a sense of belonging and assisting with social and economic participation," he said.

Alhajie Kanu, a refugee from Sierra Leone, said the skills he has acquired in the Community Leadership Program help him play a more active role within his community.

"This program teaches participants on how to be a leader, and, as a result make significant contributions to their community," he said.

### CALD Community Learning Program

In January 2014, ECCQ received funding from the Department of Education, Training & Employment to mentor CALD Queenslanders to undertake and successfully complete vocational training in Rockhampton.

In partnership with CQ University, the program offers Certificate II and III level qualifications for employment in the areas of aged care, disability, community services work, and hospitality and kitchen services. The program offers individual support and mentoring as well as employment assistance after successful completion of the course.

Students who enrolled in courses are from very diverse backgrounds including Malaysia, China, Zimbabwe, Zambia, Pakistan, Vietnam, Afghanistan, Thailand, Korea, Nepal, India, South Sudan and the Philippines.

Key activities and successes:

#### Enrolment:

• 58 students enrolled

Learning support provided:

- Support to students includes assistance with issues that may be negatively affecting their achievements academically, socially and also their long term goals. These issues include personal health, family issues, language barriers and academic concerns.
- Providing follow-up and monitoring individual progress. This is done through working in collaboration with the students and teachers.
- Assessing challenges and strengths and then working together with the student from a strength-based approach.
- Planning for educational goals and career: this includes job search assistance and employment placement assistance.
- Having regular appointments with students who have high needs.
- Discussing with teachers to identify students with high needs and developing plans to address their needs.

## Health Promotion

At ECCQ we believe that all people should have access to health information and services that are culturally appropriate and relevant to their needs.

## HIV/AIDS, Hepatitis & Sexual Health Program

For almost 20 years ECCQ has been funded by Queensland Health to engage with migrant and refugee communities to improve their awareness of HIV, viral hepatitis and sexually transmissible infections (STIs), and reduce the risk factors which would result in higher infection rates.

In this financial year we had a team of 10 trained male and female Bilingual Community Health Workers conduct workshops and provide support for CALD communities across Queensland. They ensure that we have information about HIV/AIDS, hepatitis and STIs that is relevant, current, sensitive to taboos, traditions and culture, and is delivered in their home country language that can be fully understood by the program target groups.

### Communities and languages

We worked with a range of communities, but focused on people from high prevalence countries such as sub-Saharan Africa and South East Asia. Some of our bilingual workers can speak a number of languages and they worked across different communities.

The languages our program staff cover includes English, Dinka, Arabic, including South Sudanese Arabic, a number of South Sudanese dialects, Vietnamese, Burmese, French, Kinyarwanda, Kirundi, Swahili and Chinese.

### Community health education

This year we organised and delivered 101 free community workshops and information sessions on HIV/AIDS, viral hepatitis and STIs to 1174 participants in Brisbane, Logan, Toowoomba, Ipswich and Cairns. Most of the sessions were delivered in community languages.

## Play Safe Project

We developed the Play Safe Project in 2013 which uses soccer to promote safe sex and HIV education to African men. ECCQ's bilingual community development workers have worked with 10 African teams and over 230 young people in Logan, Redbank Plains and Toowoomba.

## Cultural and BBV & STI training for service providers

The program delivers training on providing care to patients and clients from CALD backgrounds. This year we delivered training for:

- Red Cross staff who work with asylum seekers:
- staff at the Logan Refugee Clinic; and
- practice nurses; we provided two sessions for practice nurses in the Brisbane North Medicare Local area. The sessions were a part of sexual health training organised by the University of Queensland and Family Planning Queensland.



### Support

We run support groups for people living with viral hepatitis and HIV. The support groups give people the opportunity to learn, share, and connect with other people in the community. This year we organised and ran 15 different groups to support 150 participants from CALD backgrounds.

Some people with high needs require individual support to access information, testing and treatment. This year we helped 12 individuals with high needs access vital services and receive the support they need.

#### Resources

We have health information on a range of topics, and in a variety of languages available free of charge. This year, we distributed 19,703 resources in 30 different languages on HIV, viral hepatitis, STIs, testing and prevention and general sexual health. Resources included printed resources, DVDs and condoms.

#### Information stalls

We held 23 information stalls at various multicultural events to promote the program, health messages, and to distribute resources.

## Representing the needs of CALD communities

The program was invited to provide feedback on the new National Viral Hepatitis B, C and STI Strategies. Our feedback focused on the gaps in the new drafts such as recognising CALD communities as one of the priority populations for STI reduction strategy and the need for interpreters to improve access and equity.

The program worked with a range of organisations and was involved in a number of local, state and national committees and groups to promote the needs of CALD communities, such as the STI and HIV Transition Reference Group for Brisbane Metro North Medicare Local; Queensland Positive Speakers Bureau; Queensland World AIDS Day Alliance; Australia Federation of AIDS Council's African Reference Group on HIV and the 2014 Australasian Viral Hepatitis Conference organisation committee.

"For me, cultural diversity means understanding that every person is unique and we all need to respect each other to explore our differences in a safe environment. It also means celebrating our cultural differences and moving forward together.

I speak to my children in Vietnamese. I believe with language skills my children can explore our culture further themselves.

What I love most about working with culturally diverse communities is sharing their stories, their life journeys and seeing a happy smile on their face when they get the information that they need from us."

- Hong Do, Workforce Development Manager, Chronic Disease Program



## Chronic Disease Program

Our Chronic Disease Program, funded by Queensland Health, promotes healthy lifestyle choices and chronic disease selfmanagement in CALD communities.

The program employs bilingual Multicultural Health Workers (MHWs) to conduct trainings, workshops and information sessions for CALD communities including Sudanese, Vietnamese, Pacific Islander, Arabic speaking, Indian, Sri Lankan and Spanish speaking communities.

Living Well Multicultural Program -Health Education Program and Lifestyle Modification Program (LWM-HEP/LMP)

We provide free health education sessions on healthy eating, physical activity, understanding the Australian Health System, diabetes, heart disease, asthma and other chronic health conditions in many languages.

This financial year the program delivered 261 community education sessions to 1472 participants from the following communities: Samoan, Sri Lankan, Burmese, Indian (Punjabi), Fijian-Indian, Vietnamese, Sudanese, Somali, Arabic Speaking and Farsi speaking.

Sessions were delivered across the following areas: South East Brisbane, Ipswich, North Brisbane and Rockhampton.

The main topics that we covered in the LWM-HEP/LMP sessions were:

- Nutrition: basic nutrition, what to buy to stay healthy, shopping, food labels and additives, healthy eating throughout the lifespan, food safety, storage and personal hygiene and nutrition for the elderly.
- Chronic disease: diabetes type 2, cardiovascular disease, asthma and chronic obstructive pulmonary disease, chronic kidney disease.
- Physical activity: physical activity education and get active together
- Cancers: breast cancer screening, bowel cancer screening, and cervical cancer screening.
- Other: the Australian heath care system.

### Shape Up Australia

Funded by the Australian Government, our team of MHWs promoted Shape Up Australia messages to CALD communities from 1 July 2013 to 30 December 2013. We delivered 25 education sessions and five follow up sessions to 212 participants from Arabic speaking, Spanish speaking, African, Sri Lankan, Vietnamese and Pacific Islander communities.

1.5% of participants consumed smaller portions

6.1% of participants consumed more vegetables

5.1% of participants consumed more fruit 5.6% of participants replaced soft drinks with drinking more water

We held 11 stalls during community events to promote the campaign messages in Southeast Queensland. In the regional areas similar information stalls were held in Rockhampton, Townsville and Mackay.



### Program evaluation

In 2013, The Queensland University of Technology conducted a comprehensive evaluation of the LWM-LMP (Cullerton, K, Gallegos, D and Fleming, ML. 2013). Some of findings from this evaluation were:

- The LWM-LMP was effective in significantly decreasing BMI (p<.05) for the Bosnian, Indian, Samoan, Spanish-speaking and Sudanese groups.
- Cardiometabolic risk decreased after completion of the program for all groups. It was also identified that cardiometabolic risk increased with length of time in Australia.

Regarding long-term outcomes/ maintenance, when comparing LWM-LMP participants with members of the same cultural group who have not participated (and adjusting for age and gender), LWM-LMP participants were:

- more likely to indicate they had lost weight in the last six months and were more likely to identify themselves as overweight or significantly overweight;
- consuming significantly more fruit and vegetables;
- consuming less takeaway food items than their counterparts who had not attended (53% versus 69% weekly consumption) but still more than the general Queensland population (33%). The highest consumers of takeaway food were Sudanese, followed by the Samoan communities;
- significantly more physically active than those who had not participated and were significantly more active than they were 12 months ago; and
- more likely to report food problems and in particular found they were unable to afford a healthy and varied diet.

### Reference Group

The Chronic Disease Program was supported by a Reference Group with representatives from Queensland Health, Mater UQ Centre for Primary Health Care Innovation, Heart Foundation, Carers Queensland, Greater Metro South Brisbane Medicare Local, Metro South Hospital and Health Services, Metro North Brisbane Medicare Local, West Moreton Oxley Medicare Local, West Moreton Health and Hospital Service and Medicare Local Gold Coast.

## Representing the needs of CALD communities

We participated in local, state and national networks and working groups including National CALD Diabetes Expert Reference Group (representing FECCA), Princess Alexandra Hospital's Health Literacy Working Group, Supportive Networks for Chronic Disease, and Community Advisory Board for Metro North Health and Hospital Service to ensure the needs of CALD communities are represented.

## Certificate IV in Primary Health and Community Care (Multicultural)

ECCQ held a graduation ceremony for the first graduates of the only nationally accredited Certificate IV in Primary Health and Community Care (Multicultural) on 25 October 2013 in South Bank, Brisbane. Fifty students became the first health workers in Australia to be recognised as qualified to work with CALD communities in a multicultural society.

The graduates have come from across the globe including Argentina, Bosnia, Burundi, China, Cook Islands, East Africa, Fiji, India, Iraq, Macau, Myanmar, New Zealand, Papua New Guinea, Rwanda, Samoa, South Korea, Sri Lanka, Sierra Leone, Sudan, the Philippines, Tonga, Tanzania and Vietnam.

This certification provides qualifications to improve access to health care through culturally inclusive health service delivery and increase employment opportunities for individuals from CALD backgrounds.

"This is a milestone for them and for Queensland, but also for ECCQ as we standardised a model that has proved successful in our own health programs," said Hong Do, Workforce Development Manager.

Hana Alraman, ECCQ Living Well Multicultural Program Coordinator said the course helped her to develop cultural competency. "It taught me how to work with and understand people from other cultures."

"Most people in the health field will focus only on your symptoms, but when you are knowledgeable about different cultures you can explore different behaviours that are beyond what you think is 'normal'," she said.

Since the graduation ceremony, some of the graduates have gained employment in the health care sector, community sector through health promotion, and city planning around access to health services with City Councils.

## ECCQ wins prestigious workforce innovation award

ECCQ won the Education or Training Provider award in the prestigious 2013 Health & Community Services Workforce Innovation Awards on 12 September 2013 for Certificate IV in Primary Health and Community Care (Multicultural).

The judges said: "This qualification will enhance the professionalism of, and help towards establishing a pool of qualified CALD health workers and improve the access and standard of health care to CALD populations with a focus on culturally inclusive health service delivery."



"Cultural diversity for me is to accept and learn positive things from people from other language and cultural backgrounds. Australia is a multicultural country that accepts families and students from many parts of the world. I feel blessed for my stay here and to have the opportunity to work and to learn new things from other cultures.

I love my work with CALD communities at Diversicare. Every day is different and I have the opportunity to be in contact with clients and workers from various parts of the world; it makes me learn about other traditions and achieve new challenges.

I began to keep alive my culture in Australia from the first year that I arrived in 2006 when I started to dance with the Colombian Dancing Group. It makes me feel so close to my family and my country, because it is the way that I represent Colombia through the folklore in many multicultural festivals in Australia."

- Laura Urrego Rostering Officer Brisbane South, Diversicare

# Community Care Diversicare

Diversicare provides quality community based and coordinated in home care for the frail aged and carers and people with disabilities as well as delivers education and training, resources and projects to support aged care service providers and CALD communities.

#### Services

## Home and Community Care (HACC)

The HACC program is our largest service delivery program. Since 2012 this program has been federally funded, currently by the Department of Social Services (DSS) for consumers aged 65 and over and state funded by the Department of Communities, Child Safety and Disability Services for consumers aged 65 years and under.

This year we delivered individualised care to over 1100 HACC eligible consumers in the Brisbane, Caboolture, Sunshine Coast, West Moreton and Gold Coast regions.

#### HACC transport services

This new service, funded by DSS, includes transport funding for HACC eligible consumers aged 65 and older in the Darling Downs region and more specifically in Toowoomba.

### Community Visitors Scheme (CVS)

CVS received further funding from DSS for another 3 years and also extended funding of 5 community places in Toowoomba.

This means the continuation of the 22 approved volunteers visiting CALD residents of nursing homes who have very little or sometimes no family support. This role is crucial to these residents as it assists in reducing their feeling of isolation and loneliness by communicating in their own language with someone who genuinely cares

The opening of an office in Toowoomba in 2014 for the delivery of HACC transport services and CVS services was another great achievement for Diversicare in its expansion of service provision.

## The Community Aged Care Packages (CACPs)

Funded by DSS, CACPs is a care option that allows individuals to receive care in the comfort of their homes. We currently have 287 CACPs in the Brisbane, Caboolture, Sunshine Coast, West Moreton and Logan River Valley.



## Education and training

## The HACC Multicultural Advisory Service (HACC MAS)

HACC MAS, federally and state funded by DSS and Department of Communities, Child Safety and Disability Services, delivers information, education and training to service providers on cultural competence and cultural awareness. HACC MAS also delivers education sessions and information to CALD communities on available services.

This financial year the HACC MAS team conducted over 70 workshops for service providers across the state on topics such as cultural awareness, culturally inclusive services, culture and end of life, culture and dementia, working with professional interpreters and health and wellbeing for CALD older Australians.

Over 2000 participants attend these workshops from service providers including, Tall Trees Tanah Merah, Wesley Care, Meals on Wheels, OzCare state-wide, Blue Care - state-wide including rural and remote, Burnie Brae, Life Without Barriers, Anglicare and others.

Over 100 information session and 10 expos were provided for CALD communities and over 3000 people participated from the following communities: Vietnamese, Italian, Chinese, Japanese, Spanish speaking, Fillipino, Greek, Serbian, Sri Lankan, Indian, PNG, Indonesian, Somali, Rwandan and Sudanese.

## The Partners in Culturally Appropriate Care (PICAC)

PICAC, funded by DSS, is an initiative to improve partnerships between aged care service providers and CALD communities to ensure the special needs of older people from CALD backgrounds are identified and addressed.

The PICAC team conducts statewide activities including delivering training, information sessions and workshops, and developing resources on working with CALD communities. This year 732 people attended PICAC trainings, information sessions and workshops.

## Multicultural Healthy Lifestyle Project (MHLP)

MHLP, funded by DSS, focuses on healthy ageing for CALD communities by providing vital information on lifestyle factors contributing to chronic disease or illness, healthy eating and nutrition and how to access available aged care services that are appropriate to their needs.

The project delivered sessions to Filipino Carers and Vietnamese, Somali, Swahili and Arabic speaking communities.

Over 70 Information sessions and 64 educations sessions were delivered to the communities above and over 200 CALD participants attended.

Over 60 educations sessions were delivered on aged related chronic diseases and Illnesses such as diabetes, heart disease, stroke and mental health and over 1000 CALD participants attended.

Over 25 healthy eating education sessions were delivered and over 500 CALD participants attended.



## West End Connect – Respite Centre

Diversicare opened its first respite and activities centre, West End Connect (WE CONNECT), in January 2014 for HACC eligible clients from CALD communities. WE CONNECT brings communities together for social support, healthy lifestyle assistance, uplifting physical activities and fun events.

From January to June, WE CONNECT expanded the respite program by providing activities four days a week for 13 different CALD community groups. The activities included Tai-Chi, line dancing, group exercise, bingo, dominos, music and in-house movies, relaxing morning teas and delicious lunches supplied by a local café.

Krys Iwicki, Diversicare Activities Coordinator said the feedback from clients attending the centre activities has been very positive and that he is keen to keep up with demand.

"Since the centre opened I have been conducting surveys with clients who attend activities in our current respite program to find out what their interests are and to get a sense of what activities they would like to do," he said.

What sets WE CONNECT apart from other respite centres is that activities bring together people from the same cultural and language background.

"When they can converse with people in their first language, they are happier," said Krys. "They are interacting and it keeps them mentally active. Often times when people age they revert back to their first language, so it helps to be connected to people in their own community who speak the same language."

### Key staff appointments this year include:

- Annalise Webb HACC MAS Project Officer based at the Gold Coast office
- Mary Andrew CVS Coordinator and more recently PICAC Project Officer
- Ljiljana Macura Multicultural Healthy Lifestyle Project Officer based at the Mt Gravatt office
- Latesha Tuck Multicultural Healthy Lifestyle Project Officer based at the Townsville office

- Maria Ma-Amo MAS Community Liaison Officer based at the Townsville office
- Rachel Mackie Quality Assurance Officer based at the West End office
- Krysztof Iwicki Activities Coordinator WE CONNECT
- Laura Urrego Ruiz Rostering officer based at the West End office
- Sylvie Hayere CVS and Transport Coordinator based at the Toowoomba office



## Residential Care Berlasco Court

Berlasco Court Caring Centre is a fully accredited residential aged care facility committed to high standards of nursing care for residents from a wide range of cultural backgrounds. Berlasco Court was purchased by ECCQ in 1988 to fulfil its vision of providing culturally inclusive care for people from CALD backgrounds.

### Services

This year Berlasco Court continued to offer a high standard of care to 60 residents from 22 different cultural backgrounds.

Our staff members come from 30 different cultural backgrounds and speak over 56 languages. This allows some of our residents to communicate in the language of their country of birth when needed. Registered nurses are on call 24 hours a day to ensure a high quality of care.

Allied Health Professionals such as a speech pathologist, occupational therapist, and a dietician were provided when necessary and physiotherapy and podiatry were offered on a seasonal basis at no cost. We provided information on other health services free to residents, such as optometry, hearing and oral services to residents, relatives and carers.

Medications and other pharmaceutical products continued to be supplied to Berlasco Court by St Andrew's Aged Care Pharmacy Services.

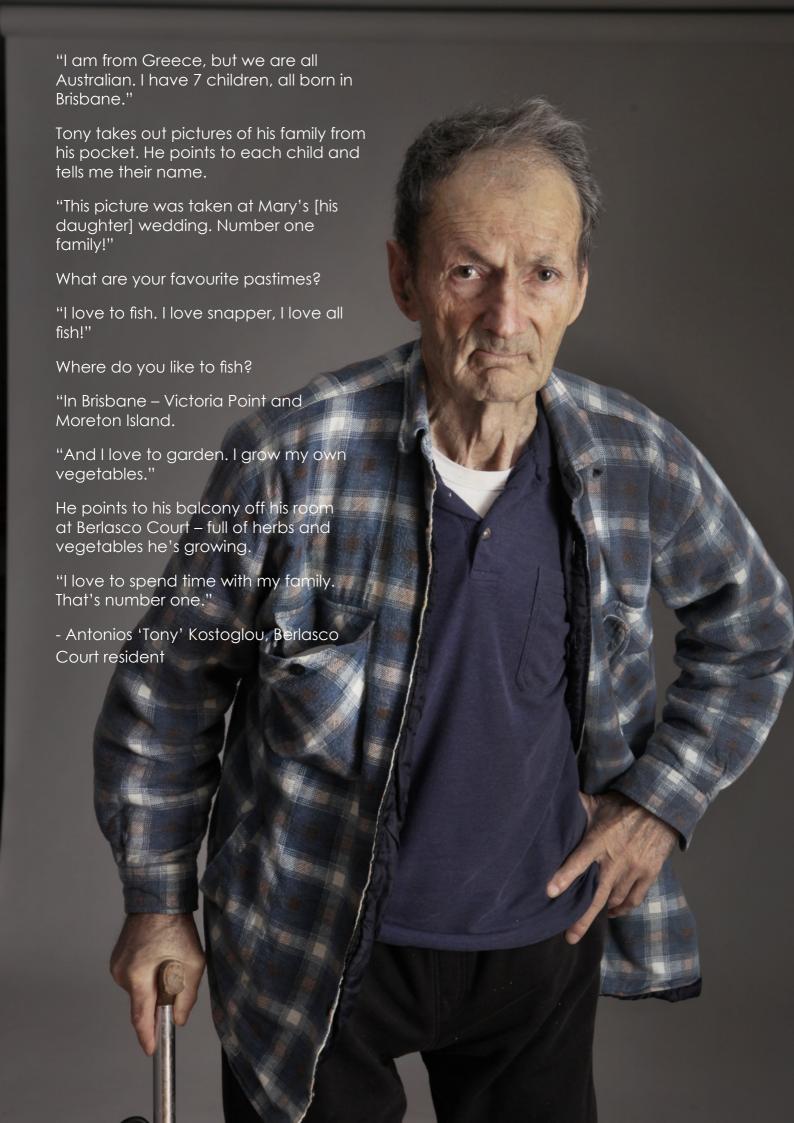
### Leisure and Lifestyle Program

Residents at Berlasco Court continue to enjoy the Leisure and Lifestyle Program.

This program includes the services of two full time diversional therapists. They provide quality leisure and recreational experiences that contribute greatly to the wellbeing of residents.

This year they organised a wide range of activities including exercises, arts & crafts, card games, music, concerts and outings to suit the interests and abilities of the residents.

The monthly program of events is planned according to the different cultural holidays celebrated by our residents and changes each month. Our biggest event this year was the annual Christmas party for staff, residents and families.



The Leisure and Lifestyle Program also links up volunteers with residents to create opportunities for social interaction that are culturally sensitive for residents. This year there were a number of volunteers who came a few times a week and others who came from time to time, when they could. There were also a number of school students who undertook community work at Berlasco Court and a few stayed when the work was completed.

### Quality improvement

Planning commenced this year to expand the facility to meet the high demand. Work was completed on the addition of a new nurse's station on the North Wing adding much needed space to the Recreation Area downstairs and this was very well received.

### Education and professional development

Communication and language support is offered to staff by a specialist English language teacher. She works with individual staff members and delivers tailored education sessions on subjects such as general communication, difficult conversations, conflict resolution and complaints handling.

All staff members undertake education and training for one hour every fortnight on topics such as dementia and challenging behaviour as part of their rostered hours.

All staff completed mandatory annual training on topics such as fire and emergency evacuation updates, infection control, disaster management and safe food handling. All Clinical Managers completed an annual day long workshop to ensure professional development and training is current.

"I live in Hong Kong and visit my grandma once every few months. I would like to visit her more, but it all depends on my roster each month.

My favourite thing about my grandma is her humour and wit, despite her age. Whilst some things go with age, it is amazing how some things remain, and in a big way too!

big way too! She always encouraged me to work hard in school and strive for my dreams. That has helps me get to where I am today. As for now, she is a constant reminder that you should never forget your family. - Allister Morgan, Alice Morgan's grandson Alice is a Berlasco Court resident.

# ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Your directors present this report on the entity for the financial year ended 30 June 2014.

#### **Directors**

The names of each person who has been a director during the year and to the date of this report are:

Ms Agnes Whiten	Chairperson	
Mr Serge Voloschenko	Deputy Chairpers	son
Mr Alex Daniloff	Director	
Mr Nick Xynlas	Honorary Preside	ent & Volunteer CEO
Ms Gail Ker	Director	
Dr Mustafa Ally	Director	
Mr Surendra Prasad	Director	
Mr Michael Yau	Director	
Mr Chung Lin	Director	(from Oct 2013)
Mr Robert Budd	Director	(from Oct 2013)
Ms Yasmin Khan	Director	(from Oct 2013)
Ms Chalani Gunasekera	Director	(to Oct 2013)

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

Director

(to Oct 2013)

### Company Secretary

Ms Irene Cayas

The following person held the position of entity secretary at the end of the financial year: Gary Hargrave

# Principal Activities

The principal activities of the company during the financial year were the administration of Government grants given to assist the Ethnic Communities of Queensland as well as the conduct of a nursing home and a home-based service to provide quality, culturally-inclusive direct care for ethnic people who are sick, aged, infirm, afflicted, handicapped or disabled. No significant changes in the nature of the company's activity occurred during the financial year.

- The company's short-term objectives are to: fully acquit all funding service agreements and meet all service agreement objectives.
- The company's long-term objectives are to: remain a viable and strong organisation to meet the needs of its members and constituents.
- To achieve these objectives, the company has adopted the following strategies: development of a five-year Strategic Plan for the period 2009-2014 with annual business plans developed out of that.
- Details on how the company measures its performance and/or Key Performance Indicators: maintenance of bestpractice standards regarding financial performance relevant to community services organisations, including sustainable cashflows in the context of delivery of services meeting best-practice community standards.

#### Operating Result

The surplus of the entity amounted to \$1,438,698 (2013: \$752.694).

#### **Dividends and Options**

As the company is a not-for-profit organisation and a Company limited by Guarantee, no dividends or options were issued to Members during the financial year, nor throughout the life of the Company.

# **Review of Operations**

A review of operations of the entity during the financial year indicated that an increase in recurrent government grant funding of 4.0%, an increase in resident fees of 7.5% and a decrease of other income of 11.75%.

### Significant Changes in State of Affairs

No significant changes in State of Affairs.

#### After Balance Date Events

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

#### **Future Developments**

The entity expects to maintain the present status and level of operations.

### Meetings of Directors

Attendances at Board and Committee meetings by each director were as follows:

Directors	Board of Directors	ECCQ Diversicare	Berlasco Court
Total Number of Meetings	13	5	5
Mrs Agnes Whiten	13	5	5
Mr Serge Voloschenko	11	5	5
Mr Alex Daniloff	9		
Mr Nick Xynias	9	3	4
Ms Gail Ker	9	*	-
Dr Mustafa Ally	5		
Mr Surendra Prasad	12	1	
Mr Michael Yau	8	141	
Mr Chung Lin	6		
Mr Robert Budd	8	= =	150
Ms Yasmin Khan	8	14	3
Ms Chalani Gunasekera *	1	2	4
Ms Irene Cayas *	3	S#3	1

At 30 June 2014 the number of board members was 11 (2013:11).

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Ethnic Communities Council of Queensland Limited (A Company Limited by Guarantee) ACN 010 151 256

### Indemnifying Officers

The company has provided for and paid premiums during the year for current Directors' and Officers' Liability Insurance. The following indemnity is contained within the Constitution of the company: "Every member of the Executive, and other officer for the time being of the Council shall be indemnified out of the assets of the Council against any liability arising out of the execution of the duties of office which is incurred in defending any proceedings, whether civil or criminal, in which Judgement is given in the members' favour or in which relief is granted to the member by the Court in respect of negligence, default, breach of duty or breach of trust."

### Proceedings on Behalf of the Entity

No person has applied for leave of the Court to bring proceedings on behalf of the entity or intervene in any proceedings to which the entity is a party for the purpose of taking responsibility on behalf of the company for all or any part of those proceedings. The entity was not a party to any such proceedings during the year.

#### Auditor's Independence Declaration

The lead auditor's independence declaration for the year ended 30 June 2014 has been received and can be found on the following page.

Signed in accordance with a resolution of the Board of Directors.

Ms Agnes Whiten
Chairperson of Directors

Director and Honorary Treasure

# Auditor's Independence Declaration

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256



AUDITOR'S INDEPENDENCE DECLARATION

UNDER S 307C OF THE CORPORATIONS ACT 2001 AND THE AUSTRALIAN CHARITIES AND

NOT-FOR-PROFITS COMMISSION ACT 2012

TO THE DIRECTORS OF

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2014 there have been:

- i. no contraventions of the auditor independence requirements as set out in the Corporations Act 2001 and the Australian Charities and Not-for-Profits Commission Act 2012 in relation to the audit; and
- ii. no contraventions of any applicable code of professional conduct in relation to the audit.

Bentleys Brisbane (Audit) Pty Ltd Chartered Accountants

Martin Power Director Brisbane

October 2014

# Statement of Comprehensive Income

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Ethnic Communities Council of Queensland Limited (A Company Limited by Guarantee) ACN 010 151 256 Statement of Comprehensive Income for the year ended 30 June 2014

	Note	2014 \$	2013 \$
Revenues from continuing operations	2	16,631,898	15,988,457
Expenses			
- Employee benefits expenses	3	(11,377,461)	(11,640,910)
- Client Support expenses		(801,809)	(622,359)
- Consultants expense		(210,695)	(442,361)
- Depreciation and amortisation expenses	3	(415,328)	(467,301)
- Repairs and maintenance expense		(190,630)	(196,082)
- Other expenses from continuing operations		(2,197,277)	(1,866,750)
Surplus/(Deficit) from continuing operations		1,438,698	752,694
before income tax			
Income tax expense	1(j)		
Net Surplus /(deficit) from continuing operations after income tax expense attributable to the company		1,438,698	752,694
after income tax expense attributable to the company			
Other comprehensive income			
- Increment in Valuation of Property, Plant and Equipment	12		517,664
- Decrement in Valuation of Bed Licenses	12		(3,750,000)
- Tax Expense relating to Other Comprehensive Income		¥	=
Total Other Comprehensive Income		ž	(3,232,336)
Total comprehensive income for the year		1,438,698	(2,479,642)

# Statement of Financial Position

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Ethnic Communities Council of Queensland Limited (A Company Limited by Guarantee) ACN 010 151 256 Statement of Financial Position as at 30 June 2014

	Note	2014 \$	2013 \$
Current Assets		•	Ф
Cash and Cash Equivalents	4	5,976,007	6,237,835
Trade and Other Receivables	5	1,119,914	181,194
Other Current Assets	6	53,599	54,586
	-		6,473,615
Total Current Assets		7,149,520	0,473,615
Non Gurrant Assats			
Non-Current Assets Property, Plant and Equipment	7	12,605,631	12,528,243
Total Non-Current Assets	· —	12,605,631	12,528,243
Total Assets	-	\$19,755,151	\$19,001,858
Total Assets	-	Ψ13,703,131	413,001,000
Current Liabilities			
Trade and Other Payables	8	697,356	840,395
Short Term Provisions	10	863,514	730,905
Borrowings	11	-	425,670
Other Current Liabilities	9	221,307	383,920
Total Current Liabilities	-	1,782,177	2,380,890
		, , ,	
Non-Current Liabilities			
Long Term Provisions	10	352,377	439,069
Total Non-Current Liabilities		352,377	439,069
Total Liabilities	-	\$2,134,554	\$2,819,959
Net Assets	-	\$17,620,597	\$16,181,899
Equity			
Retained Earnings		11,979,207	10,540,509
Reserves	12	5,641,390	5,641,390
Total Equity		\$17,620,597	\$16,181,899
	-		

# Statement of Changes in Equity

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Statement of Changes in Equity for the year ended 30 June 2014

	Notes	Retained Earnings	Revaluation Reserves	Other Reserves	Total
		\$	\$	\$	\$
Balance at 30 June 2012		9,787,815	6,307,056	2,569,855	18,664,726
Net surplus attributable to the company		752,694	*		752,694
Decrement from/(to) reserves	12		(3,232,336)	(7)	(3,232,336)
Transfer from/(to) retained earnings	12		~	(3,185)	(3,185)
Balance at 30 June 2013		10,540,509	3,074,720	2,566,670	16,181,899
Net surplus attributable to the company		1,438,698		•	1,438,698
Balance at 30 June 2014		11,979,207	3,074,720	2,566,670	17,620,597

# Statement of Cash Flows for the year ended 30 June 2014

Cash Flow from Operating Activities	2014 \$	2013 \$
Receipts from customers, members and sponsors	2,590,834	2,443,529
Payments to suppliers and employees	(14,550,402)	(14 784 794)
Interest received	223,222	264,877
Receipts from government	12,040,917	12,595,652
Receipts from others	409,517	320,340
Interest paid	(32,308)	(32,136)
Net cash provided by (used in) operating activities	681,780	807,468
(note 13)		
Cash Flow from Investing Activities		
Payments for property, plant & equipment	(561,849)	(1,007,852)
Proceeds from sale of property, plant and equipment	43,911	54.857
Net cash used in investing activities	(517,938)	(952,995)
Cash Flow from Financing Activties		
Proceeds from Borrowing	*	
Repayment of Borrowings	(425,670)	(21,631)
Net cash provided by/used in Financing Activities	(425,670)	(21,631)
Net increase (decrease) in cash held	(261,828)	(167,158)
Cash at the beginning of the financial year	<u>6,237,835</u>	<u>6,404,993</u>
Cash at the end of the financial year (note 13)	5,976,007	6,237,835

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Note 1: Statement of Significant Accounting Policies

The financial report is for the Ethnic Communities Council of Queensland Limited, incorporated and domiciled in Australia. Ethnic Communities Council of Queensland Limited is a company limited by guarantee. The company is a not-for-profit entity for reporting purposes.

#### Basis of preparation

The financial report is a general purpose financial report that has been prepared in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Corporations Act 2001 and the Australian Charities and Not-forprofits Commission Act (2012)

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in a financial report containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of this financial report are presented below and have been consistently applied unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. Australian dollars is the functional and presentation currency of the entity.

### Accounting policies

# a. Revenue

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Grant revenue is recognised in the statement of comprehensive income when it is controlled. When there are conditions attached to grant revenue relating to the use of those grants for specific purposes, it is recognised in the statement of financial position as a liability until such conditions are met or services provided.

Donations and bequests are recognised as revenue when received unless they are designated for a specific purpose, where they are carried forward as prepaid income in the statement of financial position.

Interest revenue from investments is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customers. All revenue is stated net of the amount of goods and services tax (GST).

### b. Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair values as indicated, less, where applicable, accumulated depreciation and impairment losses.

### Property

Freehold land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings. The most recent independent valuation was conducted in June 2013.

Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in equity. Decreases that offset previous increases of the same class of assets are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

### Plant and equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. Plant and equipment that have been contributed at no cost, or for nominal cost, are valued at the fair value of the asset at the date it is acquired.

Plant and equipment purchased with Grant Funding cannot be used for any other purpose than that stated in the funding agreement and cannot be sold or otherwise disposed of without the permission of the funding body, and a contingent liability may exist in relation to any sale proceeds.

### Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of fixed asset	Depreciation rate
Plant and Equipment	7.5% - 40%
Motor Vehicles	12.5% - 20%
Office Equipment	10% - 30%
Furniture, Fixtures and Fittings	7.5% - 20%
Computer Equipment	27% - 40%
Buildings	2.5%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance date.

Asset classes carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ACN 010 151 256

# Note 1: Statement of Significant Accounting Policies (continued)

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation reserve relating to that asset are transferred to retained earnings.

#### c. Leases

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the period in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

### d. Financial instruments

#### Initial recognition and measurement

Financial assets and financial liabilities, are recognised when the entity becomes a party to the contractual provisions of the instrument. For financial assets, this is equivalent to the date that the company commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transaction costs except where the asset is classified 'at fair value though profit or loss' in which case transaction costs are expensed to profit or loss immediately.

## Classification and subsequent measurement

Finance instruments are subsequently measured at either fair value or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties.

# Amortised cost is calculated as:

- the amount at which the financial asset or financial liability is measured at initial recognition;
- less principal repayments;
- iii. plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- iv. less any reduction for impairment.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs or other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

## (i) Financial assets at fair value through profit or loss

Financial assets are classified at 'fair value through profit or loss' when they are held for trading for the purpose of short-term profit taking, or where they are derivatives not held for hedging purposes. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

# (ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

# (iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the entity's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

# (iv) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Note 1: Statement of Significant Accounting Policies (continued)

### Fair value

Fair value is determined based on current bid prices for all quoted investments. Valuation techniques are applied to determine the fair value for all unlisted securities, including recent arm's length transactions, reference to similar instruments and option pricing models. Other than cash and cash equivalents, no financial assets are carried at fair value.

### Impairment

At each reporting date, the entity assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

### Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability, which is extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

# e. Impairment of assets

At each reporting date, the entity reviews the carrying values of its tangible and intangible assets, to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the statement of comprehensive income.

Where the future economic benefits of the asset are not primarily dependent upon the assets ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an assets class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is debited against the revaluation reserve in respect of the same class

of asset to the extent that the impairment loss does not exceed the amount in the revaluation reserve for that same class of asset.

#### f. Employee benefits

Provision is made for the entity's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits expected to be settled within one year together with benefits arising from wages, salaries and annual leave which may be settled after one year, have been measured at the amounts expected to be paid when the liability is settled. Other employee benefits payable later than one year have been measured at the net present value. Contributions are made by the entity to an employee superannuation fund and are charged as expenses when incurred.

### g. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held atcall with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

## h. Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

### i. Unexpended grants

The entity receives grant monies to fund projects either for contracted periods of time or for specific projects irrespective of the period of time required to complete these projects. It is the policy of the entity to treat grants monies as unexpended grants in the Statement of Financial Position where the entity is contractually obliged to provide the services in a subsequent financial period to when the grant is received or, in the case of specific project grants, where the project has not been completed.

# j. Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Division 50 of the *Income Tax Assessment Act* 1997.

# k. Intangibles

Licences for the provision of residential services for assisted high care needs living, as granted by the Commonwealth Department of Health and Ageing, are not recognised as an asset in these statements as the company has determined that there is no active market for such assets.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ACN 010 151 256

# Note 1: Statement of Significant Accounting Policies (continued)

### I. Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at reporting date.

### m. Comparative Figures

Where required by Accounting Standards comparative figures have been adjusted to conform with changes in presentation for the current financial year.

#### n. Critical Accounting Estimates and Judgments

The directors evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the group.

#### Key estimates - Impairment

The entity assesses impairment at each reporting date by evaluation of conditions and events specific to the entity that may be indicative of impairment triggers. Recoverable amounts of relevant assets are reassessed using value-in-use calculations which incorporate various key assumptions. For the year ended 30 June 2014, the company does not believe that there were any indicators of impairment to any of its assets.

# Key estimates - Bed Licenses

The entity estimates the value of bed licenses based on available market data for similar assets. During the financial year ended 30 June 2013, the entity considered available data and determined that there was no longer an active market for bed licenses. As a result, the estimated value of bed licenses was revised to \$nil with a corresponding decrease recognised in other comprehensive income.

### o. Economic Dependence

The Ethnic Communities Council of Queensland Limited is dependent on various Government departments for much of its revenue used to operate the business. At the date of this report the Board of Directors has no reason to believe that this support will not continue.

### p. New Accounting Standards for Application in Future Periods

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The company has decided against early adoption of these standards. The directors have considered the likely impact of these standards to be immaterial.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Notes to the Financial Statements for the year ended 30 June 2014

	2014	2013
Note 2: Revenue	\$	\$
Operating Activities:		
- Recurrent Government Grants	13,371,662	12,827,950
- Resident/Client Contributions	2,627,497	2,443,529
	15,999,159	15,271,479
Non-Operating Activities:		
- Capital/Non-recurrent Grants	0	120,000
- Interest Earned	223,222	264,877
- Sale of Assets	0	0
- Other	409,517	332,101
	632,739	716,978
Total Revenue	16,631,898	<u>15,988,457</u>

Capital grants are recorded as non-operating income when fully expended in accordance with the funding conditions.

# Note 3: Expenses

Surplus from ordinary activities is determined after changing the following significant expenses.

Expenses		
Total Depreciation and Amortisation	415,328	467,301
Doubtful Debts Expense	4.094	1,004
A A CONTRACTOR OF THE PROPERTY	11,377,461	11,640,910
Total Employee Benefits Expense Auditors Remuneration	11,377,401	11,040,910
Tradition Transfer and Transfer	40.000	40,000
- audit services	40,000	40,000
- other services		40.000
Total Audit Remuneration	40,000	40,000
Loss on Disposal of Plant & Equipment	25,222	20,598
Note 4: Cash and Cash Equivalents		
Current		
Cash at Bank	5,972,657	6,234,885
Cash on Hand	3,350	2,950
	5,976,007	6,237,835
Restricted Cash Balances total \$0 at 30 June 2	014. (2013: \$nil)	
Note 5: Trade and Other Receivables	S	
Current		
Trade Receivables	138,683	131,252
Provision for Impairment of Receivables	(3,000)	(3,283)
Government Funding Receivables	902,057	
Other Receivables	82,174	53,225
	1,119,914	181,194

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# Note 5: Trade and Other Receivables (continued)

### (i) Provision for Impairment of Receivables

Current trade receivables are generally on 30-day terms. These receivables are assessed for recoverability and a provision for impairment is recognised when there is objective evidence that an individual trade receivable is impaired. These amounts have been included in other expense items

### (ii) Credit risk - Trade and other Receivables

The company does not have any material credit risk exposure to any single receivable or group of receivables, other than the government funding receivable. The credit risk associated with this counterparty is considered low.

Note 6: Other Assets	2014 \$	2013 \$
Current		
Prepayments	53,599	<u>54,586</u>
	53,599	<u>54,586</u>
Note 7: Property, Plant and Equipment		
Freehold Land and Buildings:		
- At Fair Value - Land	7,140,000	7,140,000
- At Fair Value - Buildings	3,440,000	3,440,000
- Building Improvements (at cost)	1,424,078	1,136,205
- Less: Accumulated depreciation	(663,998)	(549,203)
	11,340,080	11,167,002
Furniture & Fittings		
- At Cost	430,494	408,660
- Less: Accumulated depreciation	(189,609)	(141,174)
	240,885	267,486
Plant and Equipment:		
- At Cost	694,127	636,367
- Less: Accumulated depreciation	(544,002)	(514,053)
	<u>150,125</u>	122,314
Office Furniture and Equipment:		
- At Cost	582,545	552,403
- Less: Accumulated depreciation	(354,957)	(293,948)
	227,588	258,455
Computers and Equipment:		
- At Cost	508,975	484,338
<ul> <li>Less: Accumulated depreciation</li> </ul>	(353,870)	(267,578)
	<u>155,105</u>	216,760
Motor Vehicles:		
- At Cost	730,914	699,663
- Less: Accumulated depreciation	(239,066)	(203,437)
	491,848	496,226
	12,605,631	12,528,243

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# Note 7: Property, Plant and Equipment (continued)

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

	Land and Buildings \$	Office Furniture & Equipment	Plant & Equipment \$	Furniture & Fittings \$	Computers & Equipment	Motor Vehicles \$	TOTAL \$
		\$	ļ		*		
Balance at beginning of year	11,716,215	552,403	636,367	408,660	484,338	699,663	14,497,636
Less Accumulated Depreciation	(549,203)	(293,948)	(514,053)	(141,174)	(267,578)	(203,437)	(1,969,393)
Opening Carrying Amount	11,167,002	258,455	122,314	267,486	216,760	496,226	12,528,243
Revaluation Increment	-	-	-	-	-	-	:#/
Additions 2013-14	287,872	30,142	57,760	21,834	24,637	139,604	561,849
Transfer In/(Out)	-	•		-			
Less Disposals		-	-			(69,133)	(69,133)
Less Depreciation Expense	(114,794)	(61,009)	(29,949)	(48,435)	(86,292)	(74,849)	(415,328)
Balance at end of year at carrying amount	11,340,080	227,588	150,125	240,885	155,105	491,848	12,605,631

# Note 8: Trade and other Payables

# Current

- Trade Payables	233,848	210,119
- Other Current Payables	320,121	496,400
- GST Payable	143,387	133,876
-	697,356	840,395

# Note 9: Other Liabilities

# Current

- Unexpended Grants	221,307	383,920
	221,307	383,920

# ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

Note 10: Provisions	2014	2013
Current	\$	\$
Employee Entitlements		
Annual Leave	516,852	517,843
Sick Leave*		
Long Service Leave	<u>346,662</u>	213,062
	863,514	730,905
Non Current		
Employee Entitlements		
Long Service Leave	352,377	439,069
	<u>352,377</u>	439,069
	1,215,891	1,169,974

<sup>\*</sup> All business units of the entity no longer carry a provision for sick leave entitlement.

# Note 11: Borrowings

Interest Bearing Term Loan	====	425,670
Note 12: Reserves		
(a) Asset Revaluation Reserve	3,074,720	3,074,720
(b) Capital Profits Reserve	96,970	96,970
(c) Other Reserves	2,469,700	2,469,700
	5,641,390	5,641,390
(a) Asset Revaluation Reserve		
Movement during the financial year		
Opening Balance	3,074,720	6,307,056
Revaluation decrement - Bed Licenses	-	(3,750,000)
Revaluation increment - Property		517,664
Closing Balance	3,074,720	3,074,720
The asset revaluation reserve records revaluations	s of property, plant and equ	ipment.
(b) Capital Profits Reserve		
Movement during the financial year		
Opening Balance	96,970	100,155
Transfer to retained earnings	=	(3,185)
Closing Balance	96,970	96,970
The capital profits reserve records funds set aside (c) Other Reserves	e in prior years.	
Movement during the financial year		
Opening Balance	2,469,700	2,469,700
Transfer to retained earnings		
Closing Balance	2,469,700	2,469,700
The other reserves record funds set aside in prior	years	

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Notes to the Financial Statements for the year ended 30 June 2014

	2014	2013
Note 13: Cash Flow Information	\$	\$

#### a. Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts. Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash on Hand	3,350	2,950
Cash at Bank	4,502,073	4,735,415
Cash at Bank - Term Deposits	1,469,599	1,497,522
Deposits Held	985	<u>1,950</u>
	5,976,007	6,237,835
b. Reconciliation of Cashflow from Operations with Surplu	s after income Tax	
Surplus after Income Tax	1,438,698	752,694
Non-cash flows in surplus from Ordinary Activities		
Depreciation and amortisation	415,328	467,301
(Profit)/Loss on sale of PPE	25,222	20,598
Changes in assets and liabilities:		
(Increase)/Decrease in receivables and other assets	(937,733)	197,728
Increase/(Decrease) in trade and other payables	(305,652)	(656,534)
Increase/(Decrease) in provisions	<u>45,917</u>	25,681
Cash flows provided by operating activities	681,780	807,468

# Note 14: Related Party Transactions

### Directors

The names of each person holding the position of Director of Ethnic Communities Council of Queensland Limited during the year are Ms Agnes Whiten, Mr Serge Voloschenko, Mr Alex Daniloff, Mr Nick Xynias, Ms Gail Ker, Dr Mustafa Ally, Mr Surendra Prasad, Mr Michael Yau, Mr Chung Lin, Mr Robert Budd, Ms Yasmin Khan, Ms Chalani Gunasekera and Ms Irene Cayas.

Apart from the details disclosed in this note, no Director has entered into a material contract with the Company since the end of the previous financial year and there were no material contracts involving Directors' interests subsisting at year end. From time to time Directors of the Company may participate in association activities. These participations are on the same terms and conditions as those entered into by any other member of the Company.

# **Directors Remuneration**

No income was received or due and payable by the Company to any of the Directors.

# Retirement and Superannuation Benefits

No amounts have been paid directly on retirement or to an investment superannuation fund for the provision of Directors' retirement benefits.

# **Related Party Transactions**

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

	2014	2013
	\$	\$
Director Related Entities	Nil	Nil

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# Note 14: Related Party Transactions (continued)

### Key Management Personnel

# a. Key Management Personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the company, directly or indirectly, including any director (whether executive or otherwise) is considered key management personnel.

Key Management Personnel Compensation	2014 \$	2013 \$
- short term benefits	375,171	305,044
- post-employment benefits	24,202	*
- termination benefits	27,771	-
- other long-term benefits	*	

# Note 15: Financial Risk Management

The company's financial instruments consist mainly of deposits with banks, local money market instruments, short-term investments, accounts receivable, payables and borrowings

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2014	2013
		\$	\$
Financial Assets			
Cash and Cash Equivalents	4	5,976,007	6,237,835
Loans and Receivables	5	1,119,914	181,194
		7,095,921	6,419,029
Financial Liabilities			
Financial liabilities at amortised cost			
- Trade and other Payables	8	697,356	840,395
- Borrowings	11	:	425,670
		697,356	1,266,065
* Borrowings on 261 Boundary Street were	e paid out in June :	2014	

# Capital Risk Management Policies

The Executive Committee's overall risk management strategy seeks to assist the company in meeting its financial targets, whilst minimising potential adverse effects on financial performance. To that end, any surplus cash is invested in low risk bank accounts with reputable financial institutions. The company has minimal external debt. Asset purchases are funded from reserves or through application for government capital grants. There has been no change in the entity's capital management policy during the financial year.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# Note 15: Financial Risk Management (continued)

# Specific Financial Risk Exposures and Management

The main risks the company is exposed to through its financial instruments are interest rate risk, liquidity risk, credit risk and price risk.

i. Interest Rate Risk: Exposure to interest rate risk is minimal, as the Company has no long-term interest bearing debt. ii. Liquidity Risk: Liquidity risk arises from the possibility that the company might encounter difficulty in settling its debts or otherwise meeting its obligations related to financial liabilities. The company manages this risk through the following mechanisms:

- · Preparing forward looking cash flow analysis in relation to its operational, investing and financing activities;
- Maintaining a reputable credit profile;
- · Managing credit risk related to financial assets;
- · Investing only in surplus cash with major financial institutions; and
- · Comparing the maturity profile of financial liabilities with the realisation profile of financial assets.

iii. Credit Risk: Exposure to credit risk relating to financial assets arises from the potential non-performance by counter parties of contract obligations that could lead to a financial loss to the company. Credit risk is managed through the maintenance of procedures (such procedures include the utilisation of systems for the approval, granting and removal of credit limits, regular monitoring of exposures against such limits and monitoring of the financial stability of significant customers and counter parties) ensuring to the extent possible, that customers and counter parties to transactions are of sound credit worthiness. Such monitoring is used in assessing receivables for impairment. Credit terms are generally 14 to 30 days from the invoice date. Risk is also minimised through investing surplus funds in financial institutions that maintain a high credit rating or in entities that the committee has otherwise cleared as being financially sound.

### Credit Risk Exposures

The entity does not have any material credit risk exposure to any single receivable or group of receivables under financial instruments entered into by the entity.

iv. Price Risk

The Company is not exposed to any material commodity price risk.

### **Net Fair Values**

### Fair Value Estimation

The fair values of financial assets and financial liabilities are equivalent to the carrying values as presented in the statement of financial position. Fair values are those amounts at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

# Sensitivity Analysis

The following table illustrates sensitivities to the company's exposures to changes in interest rates and equity prices. The table indicates the impact of how profit and equity values reported at balance date would have been affected by changes in the relevant risk variable that management considers to be reasonably possible. These sensitivities assume that the movement in a particular variable is independent of other variables.

or other random	2014	2013
	\$	\$
Change in Profit		
Increase in interest rate by 2%	119,520	116,243
Decrease in interest rate by 2%	(119,520)	(116,243)
Change in Equity		
Increase in interest rate by 2%	119,520	116,243
Decrease in interest rate by 2%	(119,520)	(116,243)

The above interest rate sensitivity analysis has been performed on the assumption that all other variables remain unchanged.

No sensitivity analysis has been performed for foreign exchange risk, as the entity is not exposed to foreign currency fluctuations.

# ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

Note 16: (	Capital	and Leasing Commitments	2014 \$	2013 \$
a.	Opera	iting Lease Commitments		
		ancellable operating leases contracted for but not clised in the financial statements		
	Payab	ole — minimum lease payments		
	_	not later than 12 months	83,164	53,806
	_	later than 12 months but not later than 5 years	50,576	74,245
	-	greater than 5 years		
	Minim	num lease payments	133,740	128,051

The premises are under periodical lease agreements that are paid on a month by month basis. There is currently one (1) office under lease with options to renew on completion. Operating leases also exist in relation to motor vehicles and office equipment.

# Note 17: Contingent Liabilities

No contingent liabilities exist at the date of these financial statements.

# Note 18: Events After the Balance Date

To the Directors' knowledge, except for the below mentioned matter, no events have occurred subsequent to reporting date which is likely to have a material effect on the operations of the Company. The Directors authorised this financial report for issue on the date of signing the Directors' Declaration. The directors have the power to amend and re-issue the financial report.

A range of new aged care funding reforms (Living Longer Living Better (LLLB) reforms commenced from 1 July 2014.

Ethnic Communities Council of Queensland is yet to determine the full impact of this on their recurrent revenue streams, however the following changes under these funding reforms are expected to have a material impact upon the organisation:

- Retentions from Accommodation bonds have been discontinued (grandfathering rules apply to existing bonded residents enabling Ethnic Communities Council of Queensland to retain bonds from existing residents as at 30 June 2014 under the previous retention scheme (annual amount capped at a maximum of five years);
- The price for non extra services High Care accommodation is no longer fixed;
- . The distinction between high and low care in residential aged care has been removed
- Providers are required to determine and publish their accommodation prices by room type; and
- Residents will also have full discretion to pay either by a fully refundable accommodation deposit or equivalent daily accommodation
  payment or a combination of both (this is likely to result in a net reduction of resident liabilities disclosed as a current liability)
- An increase in Accommodation supplement for new/significantly refurbished accommodation post April 2012
- Greater means tested fees opening up consumer's ability to pay for differing levels of accommodation and services (and a resulting anticipated increase in debtor risk and working capital requirements)

The reforms have not had a material impact on the operations and financial position of Ethnic Communities Council of Queensland at the date of signing this financial report.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# Note 19: Segment information

The Company operates predominantly in the promotion and maintenance of the physical and social well-being of migrants in Australia. The Company's operations are located in Queensland.

#### **Business Units**

The company comprises the following business units:

C	egm	ont
O	CKII	EIL

#### Activities

Care Services

- Provision of quality, culturally-inclusive home care and service packages predominantly to ethnic people

who are sick, aged, infirm, handicapped or disabled.

Residential Aged Care Facility - A residential aged care facility at Indooroopilly catering predominantly to ethnic people

who are sick, aged, infirm, handicapped or disabled.

Management

- The administration of Government grants given to assist the ethnic communities of

Queensland.

2014	Management \$	Residential Care \$	Care Services	Eliminations \$	Consolidated \$
Revenue outside the entity	1,712,569	5,024,660	9,894,669		16,631,898
Inter-segment revenue					The Market of the Second
Less: Interest Income	9,982	53,616	159,624		223,222
Total segment revenue	1,702,587	4,971,044	9,735,045		16,408,676
Segment Result	(92,850)	5,244	1,526,304		1,438,698
Unallocated revenue less unallocated expenses	THE RESERVE	-			
Surplus/ (Deficit) from ordinary activity	(92,850)	5,244	1,526,304		1,438,698
Income tax expenses					
Net surplus/(deficit)	(92,850)	5,244	1,526,304		1,438,698
Segment assets	2,955,605	6,519,039	10,280,507		19,755,151
Unallocated assets					
Total assets	2,955,605	6,519,039	10,280,507		19,755,151
Segment liabilities Unallocated liabilities	153,184	692,499	1,288,871		2,134,554
Total liabilities	153,184	692,499	1,288,871		2,134,554
Acquisitions of property, plant & equipment and other non-current segment assets	584	310,189	251,076		561,849
Depreciation and amortisation expenses	103,916	121,524	189,888		415,328
Other non-cash expenses					

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

#### NOIT 010 101 200

Notes to the Financial Statements for the year ended 30 June 2014

2013	Management \$	Residential Care \$	Care Services \$	Eliminations \$	Consolidated \$
Revenue outside the entity	2,221,000	4,888,814	8,878,643		15,988,457
Inter-segment revenue			Williams A. S. A.		
Less: Interest Income	19,229	65,269	180,380		264,878
Total segment revenue	2,201,771	4,823,545	8,698,263		15,723,579
Segment Result	(27,177)	(104,392)	884,263		752,694
Unallocated revenue less unallocated expenses					Barrier .
(Deficity)/Surplus from ordinary activity	(27,177)	(104,392)	884,263		752,694
Income tax expenses					
Net (Deficit)/ surplus	(27,177)	(104,392)	884,263		752,694
Segment assets	3,272,387	6,588,758	9,140,712		19,001,858
Unallocated assets					
Total assets	3,272,387	6,588,758	9,140,712		19,001,858
Segment liabilities Unallocated liabilities	785,344	767,432	1,267,183		2,819,959
Total liabilities	785,344	767,432	1,267,183		2,819,959
Acquisitions of property, plant & equipment and other non-current segment assets	19,172	254,966	733,714		1,007,852
Depreciation and amortisation expenses	107,479	144,615	215,207		467,301
Other non-cash expenses	The state of the s		Medan Ja		WINE STEEL

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# **Entity Details**

The registered office of the entity is:

253 Boundary Street WEST END QLD 4101

The principal places of business of the entity are:

253 Boundary Street WEST END OLD 4101 150 Central Avenue INDOOROOPILLY OLD 4068 49 Thomas Street WEST END QLD 4101

### Note 20: Members' Guarantee

The entity is incorporated under the Corporations Act 2001 and is an entity limited by guarantee. If the entity is wound up the constitution states that each member is required to contribute a maximum of \$50 each towards meeting any outstandings and obligations of the entity. At 30 June 2014 the number of financial members of the Ethnic Communities Council of Queensland Ltd was 333.

## Note 21: Fair Values

ECCQ measures the following assets at fair value on a recurring basis:

- Land
- Buildings

## Fair value hierarchy

In accordance with AASB 13, fair value measurements are categorised on the following basis:
Fair value based on quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1)
Fair value based on inputs that are directly or indirectly observable for the asset or liability (Level 2)
Fair value based on unobservable inputs for the asset and liability (Level 3)

All fair value measurements are recurrent and categorised as either Level 2 or Level 3. The entity does not hold any assets valued using Level 1 inputs. Where all significant inputs used to value the asset are observable, the asset is valued at Level 2. However, if one or more of the significant inputs are unobservable, the asset is valued as Level 3. The rationale for making a determination between Level 2 and Level 3 on specific categories of assets is described below.

### Valuation techniques

The entity's valuation policy and procedures are set by the Management Committee and reviewed every year. Annual reviews of depreciation, impairment, asset lives and asset balances are conducted by the finance team. The entity's current policy for the recurrent valuation of property, plant and equipment and investment property is documented in Note 1. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques which maximise, to the greatest extent possible, the use of observable market data

Where land and buildings relate to capital works in progress, they are recognised at cost until such time as the capital works are completed.

The valuation techniques selected by the company are consistent with one or more of the following valuation approaches:

- Market approach: valuation techniques that use prices and other relevant information generated by the market transactions for similar or identical assets or liabilities.
- Income approach: valuation techniques that convert estimated future cash flows or income and expenses into a single discounted
  present value.
- Cost approach: valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

# Recognised fair value measurements

The fair value of assets measured and recognised at fair value at 30 June 2014 is as per the table below. Comparison information has not been provided as allowed by the transitional provisions of AASB 13 Fair Value Measurement.

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

Notes to the Financial Statements for the year ended 30 June 2014

# Note 21: Fair Values (cont'd)

Description	Gross Value	Written down value	Level 2	Level 3
Land	\$7,140,000	\$7,140,000	\$7,140,000	-
Buildings	\$3,440,000	\$3,340,349	\$3,340,349	-

Additional disclosure in respect of land and buildings is included in Note 7 to the financial statements.

There were no transfers between Level 2 and Level 3 during the year. The entity's policy is to recognise transfers in and out of the fair value hierarchy levels (if any) at the end of the reporting period.

#### Disclosed fair values

Apart from land and buildings, there are no other fair values disclosed in the financial report.

The carrying amounts of all other assets and liabilities are assumed to approximate their fair values due to their short term nature.

### Valuation techniques and inputs used to derive fair values

The specific valuation techniques used to value the entity's assets are documented below. Fair value represents the highest and best use of the assets having regard to the optimal financial, physical and legal use of the asset.

The sensitivity of the fair value to the Level 3 inputs is provided in a table following each class. There is a clear inter-relationship between the asset condition, the assumed level of consumed service potential and remaining life for all assets valued at depreciated replacement cost. In these cases, the lower the asset condition; the higher the level of consumed service potential; and the lower the remaining life. No other relationships between the Level 3 inputs are noted.

#### Land

The fair value of freehold land and buildings is determined at least every three years based on valuations by an independent valuer. At the end of each intervening period, the directors review the independent valuation and, when appropriate, update the fair value measurement to reflect current market conditions using observable market data.

All the company's freehold land, except for that relating to aged care facilities (see below), was comprehensively valued in June 2013 by qualified independent external valuers, Drakos Real Estate. The valuation was based on publicly available data on sales of similar land in nearby localities.

A direct comparison method was used as at June 2013 to value all freehold land. Direct comparison involves the analysis of sales evidence and comparison with the subject land, taking into account such matters as area, location and other general site characteristics. Where an active market exists and there are no unreasonable restrictions as to use and/or sale, the land was deemed to be valued as Level 2. All land currently owned by the entity was deemed to fit this category.

### Buildings

All buildings, except for that relating to aged care facilities (see below), were valued as at June 2013 by independently qualified external valuers, Drakos Real Estate. The valuation was based on publicly available data on sales of similar properties in nearby localities.

A direct comparison method was used as at June 2013 to value all buildings. Direct comparison involves the analysis of sales evidence and comparison with the subject buildings, taking into account such matters as area, location and other general site characteristics. Where an active market exists and there are no unreasonable restrictions as to use and/or sale, the buildings was deemed to be valued as Level 2. All buildings currently owned by the entity was deemed to fit this category.

### Aged Care facilities

All land and buildings that relate to aged care facilities were valued as at June 2013 by independent valuer Knight Frank. The valuation was based on a "Going Concern Walk-In/Walk-Out" basis, which is a derivation of the Income Approach described above based on recent sales evidence of residential aged care facilities on a going concern basis. The valuation identified that the 'going concern' value of the land and buildings consisted of a freehold component and a "Leasehold" Component, the latter being the present value of expected future income generated by the bed licenses and continued use of the premises as an aged care facility. The freehold component is determined by reference to observable market inputs being sales evidence of similar facilities, market capitalisation rates and market rentals, which are determined using a direct comparison approach.

Management determined to adopt a conservative accounting policy and has only recognised the freehold component of land and buildings in relation to the aged care facilities.

As all inputs to the valuation of the freehold component of the land and buildings are based on observable market data, the aged care facility land and buildings are considered to be Level 2 valuations.

# Director's Declaration

# ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED (A COMPANY LIMITED BY GUARANTEE) ACN 010 151 256

# Director's Declaration for the year ended 30 June 2014

The directors of the entity declare that:

- 1. The financial statements and notes, are in accordance with the Corporations Act 2001 and the requirements of the Australian Charities and Not-for-profits Commission Act (2012); and
- a) comply with Accounting Standards and the Corporations Regulations 2001; and
- b) give a true and fair view of the financial position as at 30 June 2014 and of the performance of the year ended on that date of the entity.
- 2. In the directors' opinion, there are reasonable grounds to believe that the entity will be able to meet its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors:

Ms Agnes Whiten

Chairperson of Directors

Mr Alex Daniloff

Director and Honorary Treasurer

Dated this ... day of October 2014.

# Auditor's Independence Declaration

ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED
(A COMPANY LIMITED BY GUARANTEE)
ACN 010 151 256



#### INDEPENDENT AUDITOR'S REPORT

# TO THE MEMBERS OF ETHNIC COMMUNITIES COUNCIL OF QUEENSLAND LIMITED

We have audited the accompanying financial statements of Ethnic Communities Council of Queensland Limited, which comprises the statement of financial position as at 30 June 2014 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the directors' declaration.

#### Directors' Responsibility for the Financial Statements

The directors of the company are responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Corporations Act 2001 and the Australian Charities and Not-for-Profits Commission Act 2012. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

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

# Independence

In conducting our audit, we have complied with the independence requirements of the Corporations Act 2001 and the Australian Charities and Not-for-Profits Commission Act 2012.

### **Auditor's Opinior**

In our opinion, the financial statements of Ethnic Communities Council of Queensland Limited are in accordance with the Corporations Act 2001 and the Australian Charities and Not-for-Profits Commission Act 2012, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2014 and of its performance and cash flows for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Corporations Regulations 2001.
- (c) complying with the requirements of Division 60 of the Australian Charities and Not-for-Profits Commission Act (2012)

Bentleys Brisbane (Audit) Pty Ltd

P M Power Director Brisbane

Dated October 2014



A member of Bentleys, an association of independent accounting firms in Australia. The member firms of the Bentleys association are affiliated only and not in partnership. Liability limited by a scheme approved under Professional Standards Legislation.



# ECCQ Board of Directors 2013-2014

CHAIRPERSON Agnes Whiten OAM

DEPUTY CHAIRS Serge Voloschenko OAM Michael Yau

HON PRESIDENT & CEO Nick Xynias AO BEM

CHAIRPERSON OF FINANCE, AUDIT & RISK COMMITTEE Alex Daniloff

DIRECTORS
Dr Mustafa Ally OAM
Surendra Prasad OAM
Gail Ker OAM
Yasmin Khan (from October 2013)
Anthony Lin (from October 2013)
Alton Budd (from October 2013)
Irene Cayas (resigned October 2013)
Chalani Gunasekara (resigned 2013)





