

ANNUAL REPORT

MEALS ON WHEELS AUSTRALIA

19
20



Meals on Wheels

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Presented at the Annual General Meeting of the Association
held on Tuesday 20th of October 2020 at Meals on Wheels
SA, 80-84 Sir Donald Bradman Drive, Hilton

PURPOSE AND STRATEGIES

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED TRADING AS “MEALS ON WHEELS AUSTRALIA”

VISION: Uniting Meals on Wheels to nourish communities

Meals on Wheels Australia is the national peak body for community meal providers. Our membership comprises the peak body or primary community meal provider in each State or Territory, collectively representing over 500 independent for-purpose services. Together, we serve more than 10 million meals annually to more than 75,000 consumers in Australian cities, regional and rural areas. Our strength lies in the 76,000 volunteers who drive our service delivery.

Meals on Wheels Australia provides proactive and strategic national leadership and a clear coherent voice on matters that affect our clients, volunteers and staff and the local communities in which they are placed. Our primary purpose is to represent the collective views of the Meals on Wheels network to the Australian Government regarding policy, funding and community care reform. We work closely with our members and other national peak bodies on issues of mutual interest and concern.

In support of state peak bodies and our advocacy activities, Meals on Wheels Australia commissions and participates in research and data collection that informs the evidence base for our value proposition and service delivery, develops and promulgates best practice guidelines for use by member services, and provides an avenue for sharing innovative ideas through national conferences, forums and other channels.

Meals on Wheels Australia and its member associations work together to raise awareness of Meals on Wheels in the community and protect the strong positive brand equity generated over the past 65 years.

BOARD OF GOVERNORS AND PATRONS

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED

MEMBERS

	State	Term	Position
Sharyn Broer		1 Jul 19 - 30 Jun 20	President
Christopher Watt	New South Wales	1 Jul 19 - 30 Jun 20	Vice President
Les MacDonald	New South Wales	1 Jul 19 - 30 Jun 20	Treasurer
Evan Hill	Queensland	1 Jul 19 - 30 Jun 20	Board Executive
Heather Richardson	South Australia	1 Jul 19 - 30 Jun 20	Board Member
Penny Gale	South Australia	18 Dec 19 - 30 Jun 20	Board Member
Margo Holness	Victoria	1 Jul 19 - 17 Mar 20	Board Member
Mary Whelan	Victoria	20 Apr 20 - 30 Jun 20	Board Member
Simone Marais	Victoria	1 Jul 19 - 30 Jun 20	Board Member
Barbara Hill	Tasmania	1 Jul 19 - 30 Jun 20	Board Member
Keith Simmonds	Tasmania	1 Jul 19 - 7 Aug 19	Board Member
Rebecca Free	Tasmania	7 Aug 19 - 30 Jun 20	Board Member
Anthony Charlesworth	Queensland	1 Jul 19 - 29 Oct 19	Board Member
Roslyn Broom	Queensland	29 Oct 19 - 30 Jun 20	Board Member
Lorraine Higgins	ACT	1 Jul 19 - 30 Jun 20	Board Member
Alison Meighan	Western Australia	1 Jul 19 - 30 Jun 20	Board Member
Mandy Waters	Western Australia	1 Jul 19 - 30 Jun 20	Board Member

EXECUTIVE DIRECTOR

Kate Thiele

PATRONS

His Excellency General the Honourable David Hurley AC DSC (Retd) and Her Excellency Mrs Linda Hurley

HIGHLIGHTS OF THE YEAR

OUR NATIONAL CONFERENCE - FEBRUARY 2020



204 people attended the Conference in Launceston, TAS



57% of attendees rated the guest speakers as 'excellent'



98% said the conference met their expectations



All states and territories were represented

"A fantastic balance between information, inspiration and transformation"



Our **COVID-19 Emergency Appeal** saw us raise over \$21,000 in funds to nourish Australians facing food insecurity



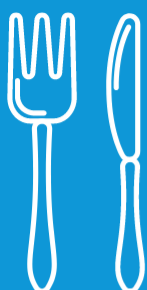
MEDIA WATCH

In March 2020, President Sharyn Broer appeared on the ABC's *The Drum*. Here, she shared how Meals on Wheels was continuing to support older Australians in staying nourished and well during the COVID-19 pandemic, while calling out for more volunteers.



In the 2019/20 Financial Year, we tendered 10 submissions and penned 38 letters to Ministers and Departmental Officials to influence Government policy and advocate for more equitable funding.

OUR COVID-19 PANDEMIC RESPONSE



18% increase in meals
10% new clients
3 years worth of volunteer enquiries in 3 weeks



28% more meals
22% more clients



More than 25 local services reported an increase in demand between 50-99%

CASE STUDY



Miles Morgan Australia presented a case study at our October Board Meeting which looked at the potential use of technology to connect Meals on Wheels with healthcare providers, improve reporting within the organisation and modernise communications. They proposed a centralised IT system for the national network.

The case study *Share our appetite for life*, also highlighted the importance for Meals on Wheels to reinforce its brand awareness, and position its valuable role in early intervention and prevention for older Australians, in order to influence policy reform.

"I have no one in the world, besides my dog. Gary and Wendy (volunteers) virtually saved my life. It means so much to know that those two people were there for me and took the time to make me feel valued. Those couple of minutes made a huge difference to my life."



PRESIDENT'S REPORT

This year has been a turbulent and challenging one, however, it also presented a unique opportunity for Meals on Wheels Australia to reiterate its strategic aims; be the voice, provide leadership and shape the future, through several key initiatives and projects.

With devastating bushfires and the widespread impact of the COVID-19 pandemic leaving more Australians facing food insecurity than ever before, Meals on Wheels reinforced its critical role in ensuring the nourishment and wellbeing of the community.

At the height of the pandemic, Meals on Wheels suddenly became the 'flavour of the month'. As many of our older volunteers took a break from their usual duties for their health and safety, younger volunteers stood up to support a significant increase in new customers. At such an uncertain time, Meals on Wheels Australia supported its state members with resources and procedural changes to ensure the health and safety of customers, volunteers, staff and the wider community.

Faced with an increase in demand for services and a reduced volunteer workforce, the 592 Meals on Wheels services across the country stepped up to the plate to ensure no one in their communities went hungry. We thank every service and volunteer for their resilience and for rolling up their sleeves for those who needed them most. The stories coming out of the areas most impacted by the bushfires and COVID-19 illustrate an incredible sense of community, adaptability and strength and I look forward to sharing these with you soon.

The strong advocacy and credibility of Meals on Wheels Australia resulted in direct additional funding in response to the COVID-19 pandemic. We thank the Australian Government for reinforcing Meals on Wheels' essential service through the provision of a \$1.2 million grant to Meals on Wheels Australia to address immediate sector support needs and build future emergency response capability and a \$40 million uplift in Commonwealth Home Support Programme funding, enabling our services to meet increased demand and unanticipated operating expenses.

Throughout the financial year, we continued to advocate for vital ongoing funding to ensure our services remain viable and can continue to nourish a rising number of Australians facing food insecurity.

We applied persistent pressure on the Government to address the continuing inequity in funding for meal service providers. These key activities included a pre-Budget submission to Treasury in early 2020, meetings with the Minister for Aged



PRESIDENT'S REPORT

Care and Senior Australians, other Parliamentarians and Department officials and a campaign encouraging services to write to their local Members of Parliament on these issues. Our engagement with the Government and push for additional funding has been led by our Executive Director, Kate Thiele and I thank her for her prowess and assertiveness in fighting for our cause. We look forward to a positive outcome in the near future.

Our Meals on Wheels National Conference was held in Launceston, Tasmania from the 19th to the 21st of February 2020. The energy created at the biennial event was great to see, bringing terrific examples of innovative practice and opportunities for networking. The conference saw representatives from across the country come together to work on local, state and national strategy and discuss volunteer engagement, business model development, wellness and reablement, technological innovation, nutrition, food safety and resilience. I thank Kate Thiele and the Conference Convening Committee for organising such a successful event, particularly as it was the last large scale meeting before COVID-19 restrictions took force.

National Meals on Wheels Day in August 2019 saw the launch of a national digital recipe portal in Queensland and in united celebration, services around the country prepared the same dishes for their customers. This resource provides services with an array of contemporary recipes that improve the nutritional content, variety, taste and presentation of our meals, in line with our National Meal Guidelines.

Meals on Wheels Australia has also played an important role in the Royal Commission into Aged Care Quality and Safety. Drawing on our strategic aims of 'shaping a better future', we proactively

engaged with the Commission through submissions and responses to papers about nutrition for older Australians, volunteering and the future of home care.

This year we were delighted that not only His Excellency General the Honourable David Hurley AC DSC (Retd), but also Mrs Hurley accepted the invitation to be our Patrons, with their first official duties commencing in March.

We look forward to further opportunities to be the voice of Meals on Wheels, by continuing to develop relationships with Government and press for a considerable increase in funding to ensure the long-term viability of our essential service.

Acknowledgements

I thank all members of the Meals on Wheels Australia Board and state representatives for their continued support of our work. I also thank our volunteers, as well as staff members at the state peak body offices whose knowledge and hard work allows the smooth running of Meals on Wheels Australia. The 2019/20 Financial Year has been a challenging one for all and I appreciate their unwavering commitment for our cause.

We also thank our wonderful corporate sponsors who stood up to support our services and customers over the last 12 months. These include **Woolworths**, who donated a pack of toilet tissue to our customers at the height of consumer hoarding, **BP Australia** who donated \$50,000 in service station vouchers and the **Macquarie Group Foundation**, who donated \$200,000 to provide meal support for those facing financial stress.

As well as, Oliver Devaris and Graham Johnson (**Extension 77**), Craig Foster (**Play For Life**) and Jon Dee (**Do Something Near You**), who donated their expertise to support our mission.

We also thank **Reckitt Benckiser (RB)**, who donated \$1 million in disinfectant products to Meals on Wheels Australia in April. The donation, which included Glen 20, Pine O Cleen and Dettol products were distributed to services across Australia to help us ensure the health and wellbeing of our clients and volunteers, as we navigated the health and safety challenges presented by COVID-19.

Additionally, RB provided commercial television spaces which allowed us to promote our important work and how we supported older Australians through the pandemic in a 30-second advertisement piece.

A special thank you is also extended to our supporters who have helped us raise over \$25,000 for our COVID Emergency Appeal. These funds are being used to provide our nutritious meals to those experiencing food insecurity as a result of the pandemic.

Meals on Wheels services are dedicated to nourishing, caring and strengthening the communities in which we operate. This year has taught us valuable lessons in the importance of adaptability, resilience and working together to overcome challenges. With a united front, we look forward to approaching 2020/21 with this reinforced sense of community, unwavering commitment to our cause and most importantly, a positive attitude.

EXECUTIVE DIRECTOR'S REPORT

Despite the challenges of the last 12 months Meals and Wheels has continued to demonstrate its significant value to the community. The dedication and commitment of services connected well beyond its traditional stakeholders and supporters. For Meals on Wheels Australia this provided great insight and recognition of our essential service. Indeed, this provided a welcomed opportunity for acknowledgement by the Federal Government, corporate sponsors and supporters.

With the appointment of a new Minister for Aged Care and Senior Australians, Senator the Hon. Richard Colbeck in June 2019, one of the first priorities for the year was to organise a meeting to introduce Meals on Wheels Australia to the Minister.

In August 2019, the President, Vice President and myself met with the Minister and discussed the way our services operate, the challenges around funding and presented the value of investing in keeping older Australians living independent and well in their homes. It was a valuable opportunity to discuss the vital contribution Meals on Wheels makes to the community.

We were also fortunate to meet Senator Rachel Siewert, Julie Collins MP - Shadow Minister for Ageing and Seniors and representatives from the Department of Health. This was the first of a few meetings with the Minister, Shadow Minister and other key representatives, including Peter Dutton MP, Member for Dickson, Queensland, who is a valued supporter and friend of Meals on Wheels Pine Rivers.

Fulfilling our role of supporting our member services, we advocated on behalf of services in NSW and Queensland to the NDIS Quality and Safeguard Commission on the

prohibitive costs to services for the Certification Audit. We also shared our desire to see mutual recognition across the Aged Care and the National Disability Insurance Scheme's Quality Service Standards. We were pleased to see a proposed review of the regulatory impact of the Provider Registration and Practice Standards, and the acknowledgment of the financial burden on providers that was seeing many services considering withdrawing NDIS services.

In September, I presented to the Victorian LGPro Active Ageing and Wellbeing Seminar on the value and benefits of the Meals on Wheels service model for older people living in the community. It was pleasing to be able to share our important role in supporting older Australians to live independently at home, where they are often happiest.

In the previous year the MoWA Board had made the significant decision to reposition the National Conference and bring together previously run state and national conferences. This was designed to create a common platform in which to connect with volunteers, staff, suppliers and key partners, such as the Federal Government.

The year focused on bringing this aspiration to life. A sincere thanks to Kerrie Wise from Destination Conference and Incentive for her support as Event Manager and to the 2020 National Conference Committee, ably Chaired by Barbara Hill (MoW Northern Tasmania) and committee members Gail Carroll (NSW), Julie Bonnici (SA), Rebecca Free (TAS) and Margo Holness (VIC).

At the same time the National Conference was being repositioned,

Meals on Wheels NSW shifted their traditional bi-annual conference to a series of successful regional conferences. Professor Hamish Robertson from UTS and myself, spoke to many of these regional conferences on how to use effective data to inform and build an evidence base that MoWA could leverage to influence and evidence policy decisions and funding.

MoWA National Conference – February 2020

The revised approach for the National Conference allowed MoWA to centralise efforts and to create a unique setting for people to connect, share, learn, inspire and to inform each other about the unique and special offering that Meals on Wheels, as an essential service, brings to the community.

One of the keys to success for MoWA is that services across metropolitan, regional and rural Australia are able to adapt their service offering to their local community. The conference enabled exemplars and leaders from different communities to share best practice and learnings from differing perspectives, both formally and informally.

It is this grassroots connectivity and the agility and responsiveness of branches and services within the community that is the heart of MoWA. This local capability, combined with a national capacity to bring meals services together as a values-based organisation, actively supports older Australians to stay healthy and independent living in their homes. This builds stronger communities throughout Australia.

Holding the conference in Launceston, Tasmania allowed members from across the country to connect in a different

EXECUTIVE DIRECTOR'S REPORT

environment, outside of a major metropolitan venue.

For metropolitan-based services, this provided new insights, and for smaller services a chance to share their operations at a different level. Delegates also had the opportunity to undertake a tour of the local Meals on Wheels kitchen and learn more about the local community.

“Changing conference venues is important to emphasise the national character of Meals on Wheels.” - Delegate’s comment

We thank the Department of Health for providing sponsorship funds of \$74,000 (excl GST) which assisted in minimising attendance costs and enabled a significant number of volunteers to attend the conference.

The timing of the conference became unexpectedly critical. Australia had just faced one of the worst bushfire events in its history and the onset of the COVID-19 pandemic was creating heightened concern within our volunteering community.

The Department of Health’s sponsorship enabled us to bring volunteers together from across the country, at a time when it critically mattered, not only for the reasons outlined above, but because it made it possible for many from bushfire-affected communities to come together and share their stories.

One such story shared at the conference was, as the bushfires raged on Batemans Bay, Moraya and Narroona, all the access roads in were blocked. Meals on Wheels Eurobodalla took it upon themselves to feed the tired, weary and stretched firefighters, as well as maintain services to their clients with whatever food stocks they could secure, while facing power and telephone line outages. It was a

powerful story that touched many. The conference was designed to build connections and to forge new relationships. Little did we know just how critical some of these relationships would become as the risks from COVID-19 to vulnerable people and older Australia escalated.

Our response to the COVID-19 pandemic

As an essential service, COVID-19 quickly became the critical issue for Meals on Wheels for the majority of 2020. The pandemic heightened in late March, with Prime Minister Scott Morrison recommending all people over 70 years of age self-isolate for their own health and safety. This decimated our critical workforce, with an estimated loss of 50% of our 76,000 valued volunteer-workforce.

As well as the challenge of reduced volunteer participation, we reported a significant increase in demand for our services nation-wide, with many Australians facing food insecurity for the very first time.

In South Australia, Meals on Wheels delivered 18 percent more meals and supported an increased client base of 10 percent. Additionally, they received three years' worth of volunteer requests within a three-week period.

In New South Wales, more than 25 local services reported an increase in demand between 50-99 percent, with at least five working to fulfil a service request increase of more than 100 percent.

Meals on Wheels Victoria recorded a 28 percent increase in meal deliveries and a 22 percent rise in new clients, while Meals on Wheels Queensland delivered

an additional 132,500 meals and supported 2,600 new clients between March and May.

When discussing COVID-19 emergency response requirements with the Minister and Departmental representatives, the development of an Emergency Crisis Response Plan for MoWA was positioned as a critical need.

Crisis management requires significant resources to ensure an effective response and management of a major event. MoWA, at the national peak body level, lacked that capacity. To address this urgent need, as part of the national omnibus submission we also incorporated a request for, and were offered, \$1.2 million as a one-off funding support to “provide national meals coordination services to assist with a COVID-19 emergency response for older Australians”.

We would like to acknowledge and thank the Minister for Aged Care and Senior Australians, Senator the Hon. Richard Colbeck and the Department of Health for acknowledging the essential role Meals on Wheels plays within its communities and for supporting our services during this uncertain time through vital additional funding.

At that same time, we were all responding to the impacts of the pandemic we were also continuing to advocate for equitable funding for meal service providers to ensure services across the country can continue to support their increased customer numbers and demand for meals.

As the national peak body, securing funding for our member services is at the heart of what we do and without this tireless advocacy, the funding support received this financial year would not be possible.

EXECUTIVE DIRECTOR'S REPORT

Philanthropic support

As a result of COVID-19, the philanthropic support offered by the corporate sector was extraordinary. While many of these offers normally would have had a commercial component to them and been structured like a business-to-business partnership, we were fortunate to receive extensive corporate in-kind support and donations. The level of support on offer was unparalleled for Meals on Wheels Australia.

Whilst exceptionally grateful, this support placed strain on the peak bodies and services in working with the corporates to accept their generous offers of either time, product support or service support. We simply did not have the infrastructure, logistics or distribution capacity required and as a result, it drew down on the already stretched resources. Many thanks to the incredible Meals and Wheels staff and volunteers across the country who made this possible.

We would like to acknowledge the substantial contribution from the following corporate sponsors.

Woolworths offered a pack of toilet tissue to vulnerable older Meals on Wheels customers in their homes. This offer came at the peak of the consumer hoarding phase and was an outstanding commitment on Woolworths' part.

Their support provided nationwide media interest and inspired many other corporates to step forward and offer their own help. It took weeks and hundreds of hours from so many across the Meals on Wheels network to assist Woolworths to deliver on their commitment, however, our customers across the country were incredibly grateful.

We were also approached by **Reckitt Benckiser's (RB)** public relations

company Dec PR with an offer of product support. Conversations stemmed around leveraging the Woolworths model, with distribution of their flagship products, Dettol, Glen 20 and Pine O Cleen. This came at a time when hand sanitiser was critically scarce, so it was a generous offer and formed a valued partnership that prioritised the health and safety of our customers, volunteers and staff.

Through RB, MoWA was fortunate to receive a commitment of:

- \$1 million worth of products, distributed nationally over an 8-month period
- The donation of national TV commercial spots
- Production at their cost of a TV commercial using our footage, with a script that we approved
- The inclusion of a call-to-action for donations.

BP Australia were an outstanding corporate to work with. They offered project and volunteer support and donated \$50,000 worth of fuel vouchers in \$20 denominations, which could be used for fuel, to buy a coffee for the volunteer themselves, or for services to donate to their clients. This offer was used for National Meals on Wheels Day 2020 to thank volunteers for their unwavering commitment and support this financial year.

A second offer from BP included human resources support to scope a small project for South Australia, Queensland and Tasmania. The project assessed the processes involved in volunteer recruitment, selection and induction, with the aim to find a common approach between the states.

Oliver Devaris from **Extension 77** connected with MoWA via LinkedIn

profile, and with his business partner, Graham Johnson assisted us to create a donations page on the MoWA website.

Macquarie Group Foundation

generously donated \$200,000 to support those in the community living in financial stress. These were new funds added to existing programs and are being used to support Meals on Wheels customers or other members in the community who are disadvantaged and require meal support.

Craig Foster from **Play for Life** worked with us to mobilise players and clubs across the country to volunteer. This commenced in NSW with the intention to roll this out nationally, but the response was so great it was put on hold to allow the NSW team time to manage the wave of new volunteer respondents.

Jon Dee from **Do Something Near You** offered in kind support to build a grassroots platform for people to connect with us across the country, in the heart of their local community. Jon is an extraordinary Australian, having established Planet Arc and been recognised as Australian of the Year in 2010.

We thank all our corporate sponsors for their wonderful support. It has been a challenging year for many Australian businesses and forming these valuable partnerships to support one another has been a fabulous outcome.

Data strategy: strength by numbers

Following the business case developed by Lakshman Gunaratnam, CEO of Miles Morgan in October 2019, Meals on Wheels Australia is developing a National Data Strategy.

EXECUTIVE DIRECTOR'S REPORT

MoWA's strategy around data collation is an important component of our future requirements to advocate and provide evidence to support the mission of Meals on Wheels. The Data Strategy recognises the value of quality information and data and was expanded to consider ongoing sustainability.

We are looking forward to having a robust strategy in place to strengthen our position, nationally.

National Meals on Wheels Day 2019

On National Meals on Wheels Day, we recognised our incredible volunteer workforce, addressed the prevalence of malnutrition in older Australians and celebrated the launch of a new recipe resource e-book. The resource, developed by Meals on Wheels Queensland and The Institute for Culinary Excellence will complement our National Meal Guidelines and inspire a range of flavours, variety and textures to our meals, while meeting the nutritional needs of our older customers.

On the day, thousands of volunteers prepared and delivered the same three-course meal across the country, using the recipes in the resource: sweet potato and carrot soup for entrée, a choice of beef and vegetable casserole or oven baked chicken and vegetables for the main meal and apple and rhubarb crumble for dessert.

We also continued to advocate for an increased investment from the Federal Government in malnutrition prevention, noting up to 40 percent of older Australians experience poor nutrition, increasing the risk of falls and hospitalisations.

Our campaign saw a pleasing uptake in media coverage with our national President, Sharyn Broer addressing the

media at the launch site in Queensland. We were also fortunate to meet with the Queensland Board and CEO at the time.

MoWA resources

Thanks to the Federal Government's COVID-19 Emergency Response Grant, MoWA has been able to support the Board and services with additional resources. Through this grant we have been able to provide social media and communications support and Executive administrative support to the MoWA Board and myself as Executive Director.

Managing the impact of COVID-19 is not over and will continue well into the 20/21 financial year.



Despite that, it's been a year that saw Meals on Wheels step up and deliver when it mattered. A year that saw this iconic 65-year-old organisation demonstrate that it matters now more than ever. Its role as an essential service in the provision of nutritious meals and wellbeing checks for older people living in their homes in the community has resonated nationwide.





FINANCIAL REPORT

As at year ended 30 June 2020

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BOARD OF GOVERNORS' REPORT

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED TRADING AS "MEALS ON WHEELS AUSTRALIA"

Your Board of Governors present this report on the Association for the financial year ended 30 June 2020.

1. General information

COVID-19

The Association was instrumental in supporting members to adapt service models to continue safely delivering essential meal services during the COVID-19 pandemic. Government funding of \$1,200,000, to be received over two financial years, was granted to assist the Association to respond to unforeseen and exceptional circumstances and particularly to build sector capacity and capability to respond to national emergencies.

As a result, the Executive Director's role became full time from March 2020, additional Volunteer Coordinators were engaged, and there was increased investment in marketing and media. It is expected that these funds will be fully spent by 30 June 2021 on providing this service.

Principal Activities

Australian Meals on Wheels Association is a federated body of state and territory Meals on Wheels Associations, providing proactive and strategic national leadership on matters that affect the clientele, staff, volunteers and the local community. The Association enables a single point of contact between Meals on Wheels services and policy makers, funders, regulators, sponsors and other key stakeholders.

Significant Changes

No significant change in the nature of these activities occurred during the year.

2. Operating Results and Review of Operations for the Year

Operating Result

The net deficit of the Association for the financial year amounted to \$22,021 (2019: deficit \$22)

Signed in accordance with a resolution of the Members of the the Board of Governors.



Sharyn Broer
President



Les MacDonald
Treasurer

Dated this 2nd day of October 2020

AUDITOR'S INDEPENDENCE DECLARATION



To the Board of Governors of Australian Meals on Wheels Association Inc

In accordance with the requirements of section 60-40 *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor of Australian Meals on Wheels Association Inc for the year ended 30 June 2020, I declare that, to the best of my knowledge and belief, there have been:

- a) no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit, and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

Kelly Partners (South West Sydney) Partnership

A handwritten signature in dark ink, appearing to read 'D. Kuchta', written over a light blue horizontal line.

Daniel Kuchta

Registered Auditor Number 335565

Campbelltown

Dated this 2nd day of October 2020

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
Income			
Interest received		1,741	1,596
Donation/sponsorship		22,831	82,000
Memberships		27,501	27,374
Net conference surplus		30,562	-
Government grants		160,209	-
Other income		21	-
		<u>242,865</u>	<u>110,970</u>
Less: Expenses			
Accounting fees		2,500	2,500
Marketing & media		41,093	-
Bank charges		45	24
Computer expenses		1,631	583
Depreciation		1,844	1,844
Insurance		2,078	2,044
Professional fees		136,260	79,914
Sundry expenses		10,181	4,637
Trademark & legal fees		4,896	-
Travel		24,332	19,446
Volunteer Coordinators		40,026	-
		<u>264,886</u>	<u>110,992</u>
Surplus/(deficit) for the year		<u>(22,021)</u>	<u>(22)</u>
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income/(loss) for the year		<u>(22,021)</u>	<u>(22)</u>

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CURRENT ASSETS			
Cash and cash equivalents		1,532,866	100,809
Trade and other receivables	2	-	26,673
Other assets	3	56,179	67,906
Total current assets		1,589,045	195,388
NON CURRENT ASSETS			
Intangibles	4	406	2,250
Total non current assets		406	2,250
Total assets		1,589,452	197,638
CURRENT LIABILITIES			
Trade and other payables	5	188,144	14,102
Other liabilities	6	1,239,794	-
Total current liabilities		1,427,938	14,102
Total liabilities		1,427,938	14,102
Net assets		161,515	183,536
Represented by			
EQUITY			
Retained surplus		161,515	183,536
Total equity		161,515	183,536

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2020

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2018	183,558	183,558
Surplus/(deficit) for the year	(22)	(22)
Balance as at 30 June 2019	<u>183,536</u>	<u>183,536</u>
Surplus/(deficit) attributable to members	(22,021)	(22,021)
Balance as at 30 June 2020	<u>161,515</u>	<u>161,515</u>

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOW

FOR THE YEAR ENDED 30 JUNE 2020

	Note	2020 \$	2019 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		1,705,743	105,177
Payments to suppliers		(275,427)	(126,664)
Interest received		<u>1,741</u>	<u>1,596</u>
Net cash provided by operating activities	7b	<u>1,432,057</u>	<u>(19,891)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer of financial assets		<u>-</u>	<u>-</u>
Net cash used in investing activities		<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents held		1,432,057	(19,891)
Cash and cash equivalents at beginning of financial year		<u>100,809</u>	<u>120,700</u>
Cash and cash equivalents at end of financial year	7a	<u>1,532,866</u>	<u>100,809</u>

The accompanying notes form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 Summary of Significant Accounting Policies

The financial statements cover Australian Meals on Wheels Association Inc as an individual entity domiciled in Australia.

Basis for Preparation

The financial statements are a special purpose financial report prepared in order to satisfy the financial reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*. The Board has determined that the Association is not a reporting entity. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

The financial statements have been prepared in accordance with the minimum requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)* and therefore comply with the following Australian Accounting Standards as issued by the Australian Accounting Standards Board:

AASB 101: Presentation of Financial Statements, AASB 107: Statement of Cash Flows, AASB 108: Accounting Policies, Changes in Accounting Estimates and Errors, AASB 1031: Materiality and AAAB 1054: Australian Additional Disclosure. No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial reports, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs and do not take into account changing money values or, except where specifically stated, current valuations of non-current assets. The amounts presented within the financial statements have been rounded to the nearest dollar.

Accounting Policies

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements.

(a) Revenue

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied. Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Interest is recognised using the effective interest method.

Grant revenue is recognised in the statement of profit or loss and other comprehensive income when the entity obtains control of the grant, it is probable that the economic benefits gained from the grant will allow to the entity and the amount of the grant can be measured reliably.

Donations and bequests are recognised as revenue when received.

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

All revenue is stated net of the amount of goods and services tax (GST).

NOTES TO THE FINANCIAL STATEMENTS CONT.

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 Summary of Significant Accounting Policies (continued)

(b) Property, Plant and Equipment

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

Plant and equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present.

Depreciation

The depreciable amount of all fixed assets, including buildings and capitalised lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use.

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period.

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

(c) Impairment of Assets

At the end of each reporting period, the association assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (eg in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(d) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Cash invested for longer than 3 months is considered to be a financial asset.

(e) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the association during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

NOTES TO THE FINANCIAL STATEMENTS CONT.

FOR THE YEAR ENDED 30 JUNE 2020

NOTE 1 Summary of Significant Accounting Policies (continued)

(f) Goods & 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

(g) Income Tax

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

(h) Comparative Figures

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

(i) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements 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 entity.

NOTES TO THE FINANCIAL STATEMENTS CONT.

FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
NOTE 2 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	-	25,850
Accrued interest	-	823
	<u>-</u>	<u>26,673</u>
NOTE 3 OTHER ASSETS		
Term Deposits	51,825	50,623
Prepayments	-	17,283
GST receivable	4,354	-
	<u>56,179</u>	<u>67,906</u>
NOTE 4 INTANGIBLES		
Trademarks	9,220	9,220
Less Accumulated amortisation	(8,814)	(6,970)
	<u>406</u>	<u>2,250</u>
NOTE 5 TRADE AND OTHER PAYABLES		
Current		
Trade payables	188,144	13,975
GST paid	-	127
	<u>188,144</u>	<u>14,102</u>
NOTE 6 OTHER LIABILITIES		
Unspent Grant	1,039,794	-
Unspent Donation	200,000	-
	<u>1,239,794</u>	<u>-</u>
The Association received Government funding of \$1,200,000 to assist in supporting members to adapt service models to continue safely delivering essential meal services during the COVID-19 pandemic. This funding is to be used over two financial years. As a result, the Executive Director's role became full time from March 2020 and additional Volunteer Coordinators were engaged.		
NOTE 7 CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at bank	1,532,866	100,809
	<u>1,532,866</u>	<u>100,809</u>

NOTES TO THE FINANCIAL STATEMENTS CONT.

FOR THE YEAR ENDED 30 JUNE 2020

	2020 \$	2019 \$
NOTE 7 CASH FLOW INFORMATION (continued)		
(b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) after Income Tax		
Surplus/(deficit) after income tax	(22,021)	(22)
Non-cash flows		
Depreciation	1,844	1,844
Changes in assets and liabilities		
(Increase)/decrease in trade and receivables	26,673	(4,196)
(Increase)/decrease in other assets	11,727	(17,695)
(Decrease)/increase in trade and other payables	174,040	178
(Decrease)/increase in income in advance	1,239,794	-
Cash flows generated by operating activities	<u>1,432,057</u>	<u>(19,891)</u>

NOTE 8 AUDITORS' REMUNERATION

Remuneration of the auditor, for:

- auditing of the financial statements	2,500	2,500
	<u>2,500</u>	<u>2,500</u>

NOTE 9 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There are no contingent liabilities or contingent assets at balance date.

NOTE 10 EVENTS AFTER BALANCE DATE

There are no events after the statement of position date affecting these financial statements to be disclosed.

NOTE 11 ASSOCIATIONS DETAILS

The registered office & principal place of business of the entity is:

Street: 80 – 84 Sir Donald Bradman Drive
HILTON SA 5033

Postal: PO Box 406
UNLEY SA 5061

BOARD OF GOVERNORS' DECLARATION

FOR THE YEAR ENDED 30 JUNE 2020

The Board of Governors declare that in the Board of Governors' opinion:

- There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.
- The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*.

This declaration is made in accordance with subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Sharyn Broer
President



Les MacDonald
Treasurer

Dated this 2nd day of October 2020

INDEPENDENT AUDIT REPORT



To the Members of Australian Meals on Wheels Association Inc,

Opinion

We have audited the financial report of Australian Meals on Wheels Association Inc, which comprises the statement of financial position as at 30 June 2020, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the Association's financial report of Australian Meals on Wheels Association Inc is in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2020 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and the *Australian Charities and Not-for-profits Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Australian Charities and Not-for-profits Commission Act 2012*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the Directors for the Financial Report

The directors of the association are responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes such internal control as the directors determine is necessary to enable the preparation of a financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the financial report, the directors are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDIT REPORT

KELLY+PARTNERS CHARTERED ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Kelly Partners (South West Sydney) Partnership



Daniel Kuchta

Registered Auditor Number 335565

Campbelltown

Dated this 2nd day of October 2020



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Meals on Wheels
Australia