



Australian Meals on Wheels Association Incorporated

Twenty Seventh Annual Report and Financial Statements 2016-2017

**Presented at the Annual General Meeting of the Association
held on Wednesday, 13 September 2017
at Surfers Paradise Marriott Resort & Spa**

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Table of Contents

| | |
|------------------------------|---|
| Purpose and Strategies | 1 |
| Board of Governors | 2 |
| Patron..... | 2 |
| Report of the President..... | 3 |
| Financial Reports | 7 |

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED

PURPOSE AND STRATEGIES

1. **Represent** State and Territory Associations by providing national leadership through one clear coherent voice on issues of mutual importance that, in order they be properly addressed, require influence, advocacy and partnering at a Federal Government level in relation to national policy and funding for the benefit of our shared key stakeholders of clients, volunteers and staff and the local communities in which they are placed. This representation is pro-active and strategic in nature and recognises the strong alignment of Government Policy with the intrinsic purpose of Meals on Wheels.
2. Provide a **single point of contact** or conduit for the Federal Government or other third parties or Peak bodies that require one reference or entry point into the Meals on Wheels environment nationally:
 - collate information and statistics that provide a national overview of Meals on Wheels and the scope and nature of its activities; and
 - participate in relevant Peak Body and Advisory Groups where AMOWA has relevant input and expertise to contribute.
3. Act as a national body to **share information and ideas** and seek out best practices from the 740 services that the State and Territory Associations represent and promulgate such information through the State and Territory Associations and through the 'Connecting' newsletter, the biennial national conference, AMOWA website and whatever other appropriate means is available.
4. Identify and **develop policy** on issues that are more effectively addressed through the National Association and which cannot be adequately addressed at a local, regional, State or Territory level:
 - initiate research into client nutrition and workforce development for volunteers and staff to help inform public policy and develop partnerships with Government and Non government bodies to help fund such research projects.
5. **Promote and raise awareness** about the value and cost effectiveness of Meals on Wheels and its purpose in helping frail aged clients, those with a disability, carers and others who may need the service to maintain their independence and encourage volunteers and staff to engage with Meals on Wheels and its purpose in their local community and in so doing build social capital and local communities. Use National Meals on Wheels day as a focal point to promote and raise awareness about the Service and its benefits to the Australian community:
 - develop strategic alliances with Corporate Partners and Sponsors for mutual benefit and support; and
 - develop strategic alliances with other non government non profit organisations for mutual benefit and support.

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED

BOARD OF GOVERNORS 2016-2017

| | | |
|-----------------|--|---|
| President: | Nelson Mathews | |
| Vice President: | Sean Burk (1 Jul 16-30 May 17) Bill Coomans (30 May 17-30 Jun 17) | Tasmania South Australia |
| Treasurer: | Anthony Charlesworth (1 Jul 16-30 Aug 16) Sean Burk (30 Aug 16-30 May 17) Les MacDonald (30 May 17-30 Jun 17) | Queensland Tasmania New South Wales |
| Secretariat: | Sharyn Broer | South Australia |
| Members: | William Coomans (1 Jul 16-30 May 17)) Les MacDonald (1 Jul 16- 30 May 17) Christopher Watt (19Jan16-30Jun16) Maree Lyster-Sturman (1 Jul 16-30 Aug 16) Margo Holness Alison Meighan Patricia Mitchell (1 Jul 16-16 Jun 17) Barbara Hill Cassandra Hinz (30 May 17-30 Jun 17) Grant Watt (1 Jul 16-30 Mar 17) Samson Wong AM Anthony Charlesworth (30 Aug 16-30 Jun 17) David Bannister | South Australia New South Wales New South Wales Victoria Victoria Western Australia Western Australia Tasmania Tasmania Australian Capital Territory Australian Capital Territory Queensland Queensland |

PATRON

Governor-General of the Commonwealth of Australia: Sir Peter Cosgrove, AK MC (Retd)

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED

President's Report

Introduction

This report highlights the work and achievements of the financial year 2016 – 2017.

It has been another significant year for AMOWA in terms of reviewing and assessing the impact of My Aged Care and the Commonwealth Home Support Program. Despite many of the teething problems being ironed out, there are still many inherent problems with the new funding arrangements. In the meantime, the financial pressures on services are greater than ever, with many forced to increase fees to higher than desired levels. Despite the failure of our \$5 million submission (to increase the subsidy and inequity between States) we will continue to pressure government on these matters.

February saw the release of the first National Meal Guidelines. Intensive planning has taken place for the upcoming national conference in September. Following a workshop in Canberra we have been engaged in on-going discussions about the board structure and the constitution. We have also faced the challenge of dealing with an unprecedented number of board resignations, due to members moving out of the sector (3) or retiring (1).

Board Changes

Leaving the board this year were Grant Watt (Red Cross ACT), Sean Burk (TAS MOW), Patricia Mitchell (ACSWA) and Maree Lyster-Sturman (MOW Vic). Joining the board was Cassandra Hinz (TAS MOW).

My Aged Care and the Commonwealth Home Support Program

AMOWA continued to be actively engaged with the Commonwealth Government's Department of Health around the introduction of the CHSP (Commonwealth Home Support Program). We have provided feedback via various face to face meetings and phone conferences, and by nominating a Meals on Wheels representative to attend CHSP Advisory Group meetings and various sub-committees. We have also held preliminary discussions with senior staff at the home support branch at the department of health regarding a speaking slot and a booth in the exhibition area at the upcoming conference.

2017 National Conference and Planning

The conference planning committee has worked to secure a wide range of speakers and line a range of workshops that promise to be informative, practical and hopefully at times entertaining. Securing the President of Meals on Wheels America (who has had to be replaced by their marketing manager) was thanks to Sharyn's networking during her American study trip. We also managed to attract \$57,000 federal government sponsorship funding again this year, which will hopefully will make the conference financially viable.

AMOWA 2016-17 Pre-Budget Treasury Submission

The submission was written by Sharyn Broer in February. It requested a 2017-18 Commonwealth Home Support Programme budget allocation of \$5 million additional recurrent base funding, plus CPI-linked indexation of existing funding for Meals on Wheels services across Australia. The increase of approximately 10%, an average of just 50 cents per meal, was to address the eroding level of Australian Government contribution, relieve pressure on volunteers, stop many services operating at a deficit, start to address funding inequities within and between States, and forestall further steep price-hikes for those who can least afford it. It also requested an allocation of \$300,000 Commonwealth Home Support Programme sector support funding, over two years, to the Australian Meals on Wheels Association.

The submission was unsuccessful. However, we continued lobbying and will make it a priority in terms of media / publicity on MOW Day and or to coincide with the national conference in September.

National Meal Guidelines Released

In October 2015 AMOWA won a \$150,000 grant from the Australian Government to produce the first ever national meal guidelines. After an invited tender process, the project was awarded to Wollongong University. The first stage involved a series of workshops. Over two hundred participants including clients, volunteers, cooks, coordinators and industry experts shared their ideas and experience in Perth, Brisbane, Launceston, Adelaide, Melbourne and Sydney. A second AMOWA steering group meeting took place in early May 2016, with a first draft of the Guidelines due in mid-June, but delayed until July and then August. This was primarily due to the steering committee not being satisfied with the drafts being presented to them. They finally signed off on the final version in late October 2016. The guidelines were immediately uploaded onto the national website and officially launched in Canberra in February by Ken Wyatt, Minister for Aged Care and Indigenous Health.

Friends of Meals on Wheels

The Parliamentary Friends of Meals on Wheels event this year was combined with the launch of the National Meal Guidelines (as above). Three members of the board met with Karen Pickering (Assistant Secretary, Home Support Branch, Department of Health) and Nicholas Hartland and David Braggett from the Department of Health about key sector issues.

National Recipe Portal

This portal was originally intended to be released earlier this year to coincide with the release of the National Meal Guidelines. However, resource constraints and other priorities precipitated delaying the project. Currently we are in negotiation with two Dietetics students who have volunteered their time in formulating recipes. A designer will most likely be engaged to design a suitable template. It is hoped that this project can be launched at the national conference in September.

AMOWA Governance and Sustainability

In June 2016 it was decided to form a working group to look at sustainability and governance issues in relation to AMOWA and the board. In February 2017 the board undertook a special workshop with Kate Hartwig in Canberra. Later the board considered her recommendations. The majority supported the recommendations, noting that there was a need to clarify how the proposed changes would create a more sustainable structure without adding to the operating costs of AMOWA. It was agreed that changes in governance ought not be predicated on the potential for AMOWA to take on a level of federal government contract coordination, though exploration of this possibility was supported by some members. There was considerable debate regarding the next steps. One option was for AMOWA to agree, in principle, on the preferred future model, and for an implementation plan to be developed which would include consultation with member states and clarification of resource requirements. An alternative was for the full range of options to be presented to member state Boards for them to determine which model would best suit their needs and expectations. The conundrum regarding the fiduciary duty of Board members to act in the best interests of AMOWA, rather than as directed by the state that had nominated them, illustrates the challenges inherent in the existing arrangements, as discussed at the February Board workshop. In May/June, Bill Coomans did considerable work examining the old constitution and wrote a new draft constitution based on the fundamental changes the board had agreed to. This was distributed to the board with explanatory notes for consideration and comment in late June.

National Website

The website has been working well. It has proved to be a good reference point for a range of interested parties as well as a first entry point for students. In the last financial year we have published our submissions on the site for the first time.

Trademarking

This process, to protect the brand equity built up by Meals on Wheels services over decades, was undertaken by Sparke Helmore Lawyers and led by board member Les MacDonald, with assistance from NSW MOW General Manager of Marketing and Fund Raising, Kathryn Dowling. After a process that took many years, official trademarking of the words 'meals on wheels' and 'more than just a meal' was granted in September 2016.

Meals on Wheels – State by State Mapping

We successfully mapped each State's management and organisation structures. This was for both internal and external purposes. The document produced can now be kept up to date. A version was made available on the website for media / students and other interested parties. An update was made in February, with a new update due in July/August.

Meal Cost / Subsidies per State

In the last financial year, a sector survey was compiled in an effort to determine the cost of providing a meal. These rough costings took into consideration individual services management and administration costs and the percentage of these covered by the

government subsidy and customer fees. A special CEO / State Managers meeting was held in Sydney in May 2016 to discuss and to deliberate on strategies. We have fed this issue into our key messages to government, most notably in our 2017-18 Pre-Budget Submission.

Sponsorship

There have been no developments with AMOWA sponsorship in 2016-17 primarily because there have been no resources (time) amongst board members to research and investigate potential opportunities.

Nelson Mathews

President

Attending Your Board Meeting

We would be happy to attend your Board meeting for audit signing as a formal audit exit meeting for the 2017 audit. We would welcome the opportunity to discuss our audit approach and audit findings with you at this time.

Annual Report

Under the Australian Auditing Standards we are to read any other information in documents containing an audited financial report, such as an Annual Report provided to the members. Accordingly, we request that you forward to us a copy of any such report as soon as a draft version becomes available (before it is actually provided to the members).

Attending Your AGM

We would welcome the opportunity to attend your Annual General Meeting and be available to answer any questions regarding the audit of your financial report.

We would welcome the opportunity to discuss any audit matter with you.

Yours sincerely
Crowe Horwath Tasmania



Alison Flakemore
Audit Partner

13 September 2017

Ms Puvana Thillai Nadesan
General Manager
Australian Meals on Wheels Association Inc
NSW Meals on Wheels Association Inc
SURRY HILLS NSW 2010

Dear Ms Thillai Nadesan

**Report to the Board
Australian Meals on Wheels Association Inc
Audit Year End Date 30 June 2017**

We have substantially completed our audit of Australian Meals on Wheels Association Inc for the year ended 30 June 2017 except for:

- Final subsequent events review;
- Receipt of management's signed representation letter; and
- Receipt of signed Financial Report.

Matters Requiring Board Attention

We are required under Auditing Standards to communicate audit matters of governance interest arising from the audit of the financial report with those charged with governance of an entity. Accordingly, we enclose our Report to the Board.

Signing of Financials

Please find enclosed two sets of financial reports for Australian Meals on Wheels Association Inc for the year ended 30 June 2017. Provided you are happy with the content, please arrange for the financial report to be signed by the designated officers where indicated, and return all copies of the financial report to our office for signing of the audit report. We will then retain an electronic copy for our file and return the originals to you.

Audit Representation Letter

We also enclose an audit representation letter to be signed by the designated officers and returned to our office with the financial report. The purpose of our audit representation letter is for those charged with the governance and/or management of the entity to confirm to us their understanding of their responsibilities relating to the financial report, and that there are no other matters that they are aware of that may impact on our audit.

13 September 2017

Ms Puvana Thillai Nadesan
General Manager
Australian Meals on Wheels Association Inc
NSW Meals on Wheels Association Inc
SURRY HILLS NSW 2010

Crowe Horwath Tasmania
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Tel 03 6210 2525
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www.crowehorwath.com.au

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Attending Your Board Meeting

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Yours sincerely
Crowe Horwath Tasmania



Alison Flakemore
Audit Partner

Australian Meals on Wheels Association Inc

Financial Report

For the Year Ended 30 June 2017

Australian Meals on Wheels Association Inc

Contents

For the Year Ended 30 June 2017

| | Page |
|------------------------------------|------|
| Financial Statements | |
| Committee's Report | 1 |
| Committee's declaration | 2 |
| Statement of Comprehensive Income | 3 |
| Statement of Financial Position | 4 |
| Statement of cash flows | 5 |
| Statement of Changes in Equity | 6 |
| Notes to the Financial Statements | 7 |
| Auditors' Independence Declaration | 12 |
| Independent Audit Report | 13 |

Australian Meals on Wheels Association Inc

Committee's Report

30 June 2017

Your Committee members submit the financial report of the Association for the financial year ended 30 June 2017.

1 General information

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 cliental, 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 stake holders.

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 surplus/(deficit) of the Association for the financial year amounted to \$ (74,096) (2016: \$ 75,018).

Signed in accordance with a resolution of the Members of the Committee:

Committee Member: Committee Member:

Dated this day of 2017.

Australian Meals on Wheels Association Inc

Committee's Declaration - per section 60.15 of the Australian Charities and Not-for-profits Commission Regulation 2013

The Committee declare that in the Committees' opinion,

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

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

Signed in accordance with a resolution of the Committee.

Committee Member.....

Committee Member.....

Dated this day of 2017.

Australian Meals on Wheels Association Inc

Statement of Comprehensive Income

For the Year Ended 30 June 2017

| | 2017 \$ | 2016 \$ |
|---|-----------------|----------------|
| Income | | |
| Government grants | - | 200,000 |
| Interest received | 2,082 | 1,265 |
| Memberships | 26,041 | 25,277 |
| Other income | 5,854 | - |
| Total income | 33,977 | 226,542 |
| Less: Expenses | | |
| Accounting fees | 1,586 | 1,650 |
| Administration and management fees | 7,727 | 8,995 |
| Bank charges | 193 | 273 |
| Catering expense | 1,396 | 7,161 |
| Computer expenses | 2,495 | 3,488 |
| Depreciation | 2,117 | 273 |
| Insurance | 1,905 | 1,871 |
| National Meals on Wheels expenses | 37,766 | - |
| Professional fees | 17,021 | 85,075 |
| Sundry expense | 10,203 | 22,184 |
| Travel | 25,664 | 20,554 |
| Total expenses | 108,073 | 151,524 |
| Net surplus/(deficit) for the year | (74,096) | 75,018 |
| Other comprehensive income | - | - |
| Total comprehensive income/(loss) for the year | (74,096) | 75,018 |

This statement should be read in conjunction with the accompanying notes

Australian Meals on Wheels Association Inc

Statement of Financial Position

As At 30 June 2017

| | Note | 2017 \$ | 2016 \$ |
|----------------------------------|------|----------------|----------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| Cash and cash equivalents | | 92,714 | 198,801 |
| Trade and other receivables | | 10,070 | 5,105 |
| Financial asset | | 50,000 | - |
| Prepayments | | 33,606 | 7,654 |
| TOTAL CURRENT ASSETS | | <u>186,390</u> | <u>211,560</u> |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 3 | 158 | 431 |
| Intangible assets | 4 | 5,938 | 7,782 |
| TOTAL NON-CURRENT ASSETS | | <u>6,096</u> | <u>8,213</u> |
| TOTAL ASSETS | | <u>192,486</u> | <u>219,773</u> |
| LIABILITIES | | | |
| CURRENT LIABILITIES | | | |
| Trade and other payables | 5 | 11,401 | 16,410 |
| Income in advance | | 51,818 | - |
| TOTAL CURRENT LIABILITIES | | <u>63,219</u> | <u>16,410</u> |
| NON-CURRENT LIABILITIES | | | |
| TOTAL LIABILITIES | | <u>63,219</u> | <u>16,410</u> |
| NET ASSETS | | <u>129,267</u> | <u>203,363</u> |
| EQUITY | | | |
| Accumulated surpluses | | 129,267 | 203,363 |
| TOTAL EQUITY | | <u>129,267</u> | <u>203,363</u> |

This statement should be read in conjunction with the accompanying notes

Australian Meals on Wheels Association Inc

Cash Flow Statement

For the Year Ended 30 June 2017

| | Note | 2017 \$ | 2016 \$ |
|---|------|------------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | | |
| Receipts from customers | | 141,556 | 208,990 |
| Interest received | | 2,082 | 1,265 |
| Payments to suppliers and employees | | (149,018) | (118,754) |
| Net cash provided by/(used in) operating activities | 7 | <u>(5,380)</u> | <u>91,501</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | | |
| Transfer to financial asset | | (100,707) | - |
| Payment for intangible asset | | - | (455) |
| Net cash used by investing activities | | <u>(100,707)</u> | <u>(455)</u> |
| Net increase/(decrease) in cash and cash equivalents held | | (106,087) | 91,046 |
| Cash and cash equivalents at beginning of year | | <u>198,801</u> | <u>107,755</u> |
| Cash and cash equivalents at end of financial year | | <u>92,714</u> | <u>198,801</u> |

This statement should be read in conjunction with the accompanying notes

Australian Meals on Wheels Association Inc

Statement of Changes in Equity

For the Year Ended 30 June 2017

2017

| | Accumulated Surpluses \$ | Total \$ |
|------------------------------------|--------------------------------|-------------|
| Balance at 1 July 2016 | 203,363 | 203,363 |
| Net surplus/(deficit) for the year | (74,096) | (74,096) |
| Balance at 30 June 2017 | 129,267 | 129,267 |

2016

| | Accumulated Surpluses \$ | Total \$ |
|------------------------------------|--------------------------------|-------------|
| Balance at 1 July 2015 | 128,345 | 128,345 |
| Net surplus/(deficit) for the year | 75,018 | 75,018 |
| Balance at 30 June 2016 | 203,363 | 203,363 |

This statement should be read in conjunction with the accompanying notes

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

The financial report is for Australian Meals on Wheels Association as an individual entity. Australian Meals on Wheels Association is incorporated in Australia.

(a) Basis of Preparation

This financial report is 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 Committee has determined that the Association is not a reporting entity. The Association is a not for profit entity for financial reporting purposes.

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 1048 Interpretation of Standards; and*
- *AASB 1054 Australian Additional Disclosures.*

No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial report, except for the cash flow information, have been prepared on an accruals basis and are based on historic 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.

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.

(b) Comparative Figures

Where appropriate comparative figures have been adjusted to conform with the current presentation for the current financial year.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments.

Cash invested for longer than 3 months are considered to be financial assets.

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(d) Trade and Other Receivables

The Association considers trade receivables amounts to be fully collectable, accordingly no allowance for impairment accounts is required. The balance is recognised as a current asset in the balance sheet.

(e) Prepayments

Prepayments for goods and services which are to be provided in future years are recognised as prepayments and are recorded in current assets in the balance sheet.

(f) Property, Plant and Equipment

The depreciable amount of all property, plant and equipment is depreciated over the useful lives of the assets to the Association commencing from the time the asset is held ready for use.

Depreciation

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

(g) Intangibles

Patents and trademarks are recognised at cost of acquisition. Patents and trademarks have a finite life and are carried at cost less any accumulated amortisation and any impairment losses. Patents and trademarks are amortised over their useful life ranging from - to 5 years.

(h) Trade and Other Payables

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

(i) Income received in advance

Revenue received in advance is reported as a current liability as the amount received is to be earned within 12 months.

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(j) Income Tax

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

(k) 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 Tax 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 the expense. Receivables and payables in the Statement of Financial Position are shown inclusive of GST.

(l) Revenue and other income

Revenue is recognised when the amount of 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 and is presented net of returns, discounts and rebates.

Donations and bequests are recognised as revenue when received.

Interest is recognised using the effective interest method. \

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).

2 Critical Accounting Estimates and Judgments

The Committee members 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 Association, however as additional information is known then the actual results may differ from the estimates.

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

3 Property, Plant and Equipment

| | 2017 | 2016 |
|-------------------------------------|---------|---------|
| | \$ | \$ |
| PLANT AND EQUIPMENT | | |
| Computer equipment | | |
| At cost | 2,131 | 2,131 |
| Accumulated depreciation | (1,973) | (1,700) |
| Total property, plant and equipment | 158 | 431 |

4 Intangible Assets

| | 2017 | 2016 |
|---|---------|---------|
| | \$ | \$ |
| Trademarks | 9,220 | 9,220 |
| Accumulated amortisation and impairment | (3,282) | (1,438) |
| | 5,938 | 7,782 |

5 Trade and Other Payables

| | 2017 | 2016 |
|----------------|--------|--------|
| | \$ | \$ |
| Trade payables | 3,285 | 6,295 |
| GST paid | 8,116 | 10,115 |
| | 11,401 | 16,410 |

6 Remuneration of Auditors

| | 2017 | 2016 |
|--|-------|-------|
| | \$ | \$ |
| Remuneration of the auditor Crowe Horwath Tasmania, for: | | |
| - auditing or reviewing the financial statements | 1,730 | 1,650 |

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

7 Cash Flow Information

(a) Reconciliation of result for the year to cashflows from operating activities

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

| | 2017 | 2016 |
|--|----------|----------|
| | \$ | \$ |
| Surplus/(deficit) for the year | (74,096) | 75,018 |
| Non-cash flows in surplus/(deficit): | | |
| - depreciation | 2,117 | 273 |
| Changes in assets and liabilities | | |
| - (Increase)/decrease in trade and other receivables | (4,965) | (16,287) |
| - Increase/(decrease) in prepayments | (25,952) | 35,388 |
| - Increase/(decrease) in financial assets | 50,707 | - |
| - Increase/(decrease) in trade and other payables | (5,009) | (2,891) |
| - Increase/(decrease) in income in advance | 51,818 | - |
| Cashflow from operations | (5,380) | 91,501 |

8 Contingent Liabilities and Contingent Assets

There are no other contingent liabilities or contingent assets as at reporting date to be disclosed.

9 Events After the End of the Reporting Period

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

10 Association Details

The registered office of the company is:
Australian Meals on Wheels Association Inc
NSW Meals on Wheels Association Inc
Locked Bag 1100
SURRY HILLS NSW 2010

Australian Meals on Wheels Association Inc

Auditors Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been:

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


Crowe Horwath Tasmania


Alison Flakemore
Audit Partner

Dated this 13th day of September 2017.

Hobart, Tasmania.

Australian Meals on Wheels Association Inc

Independent Audit Report to the members of Australian Meals on Wheels Association Inc

Qualified Opinion

We have audited the financial report of Australian Meals on Wheels Association (the Association), which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the Committee's Declaration.

In our opinion, because of the existence of the limitation on scope of our work as described in the qualification paragraph, and the effect of such adjustments, if any, as might have been determined to be necessary had the limitation in scope not existed, we are unable to and do not express an opinion on the comparatives.

In our opinion, except for the effect of such adjustments, if any, as might have been determined to be necessary had the limitation of scope not existed, the accompanying financial report of the Association has been prepared in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth), including:

- giving a true and fair view of the Association's financial position as at 30 June 2017 and of its financial performance and cash flows for the year then ended; and
- complying with Australian Accounting Standards to the extent described in Note 1 to the financial statements, and Division 60 the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Qualified Opinion

We did not have access to the prior year audit file nor were we appointed with sufficient time to satisfy ourselves as to the comparative figures.

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 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 statements, which describes the basis of accounting. The financial report has been prepared to assist Australian Meals on Wheels Association to meet the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (Cth). As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Australian Meals on Wheels Association Inc

Independent Audit Report to the members of Australian Meals on Wheels Association Inc Other Information

The Committee are responsible for the other information. The other information comprises the Committee's Report the year ended 30 June 2017, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

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

Responsibilities of the Committee for the Financial Report

The Committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the applicable legislation and for such internal control as the Committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is 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 Committee either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Association's financial reporting process.

Australian Meals on Wheels Association Inc

Independent Audit Report to the members of Australian Meals on Wheels Association Inc

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.

Crowe Horwath Tasmania

Alison Flakemore
Audit Partner

Dated this.....day of.....2017.

Hobart, Tasmania

Australian Meals on Wheels Association Inc

Auditors Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been:

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

Crowe Horwath Tasmania

Alison Flakemore
Audit Partner

Dated this day of 2017.

Hobart, Tasmania.



Crowe Horwath™

Australian Meals on Wheels Association Inc

2017 Report to the Board

13 September 2017

Confidential

Audit | Tax | Advisory | Financial Advice

Contents

| | | |
|---|---|----|
| 1 | Executive Summary | 3 |
| 2 | Audit Scope | 4 |
| 3 | Independence and Quality Assurance | 6 |
| 4 | Prior Year Issues | 7 |
| 5 | Audit Differences | 8 |
| 6 | Audit & Accounting Issues | 9 |
| | Appendix A – Special Purpose or General Purpose Reporting | 11 |

1 Executive Summary

1.1 Audit Status

We have substantially completed our audit of Australian Meals on Wheels Association Inc for the year ended 30 June 2017 except for:

- Final subsequent events review;
- Receipt of management's signed representation letter; and
- Receipt of signed Financial Report.

We expect to sign the audit report after the above matters are completed. As required by Australian Auditing Standards, the audit report will contain an Emphasis of Matter regarding the basis of accounting being a special purpose financial report.

1.2 Purpose of the Report to the Board

We have an obligation under Australian Auditing Standards to communicate certain aspects of our audit to you. This report is provided to enable the Board to clarify outstanding issues with us, discuss key audit findings and consider matters relevant to our independence.

All issues raised in this report have been discussed with Management. We acknowledge that by the date of formal issue of this report, Management may have already implemented some of our recommendations.

This report does not replace the detailed financial information provided to the Board by Management of Australian Meals on Wheels Association Inc. It includes information that has been provided by, or based on, discussions with Management of Australian Meals on Wheels Association Inc. Except to the extent necessary for the purposes of our audit, this information has not been independently verified.

This report includes only those audit matters of governance interest that have come to our attention as a result of the performance of our audit. An audit of financial statements is not designed to identify all matters that may be relevant to those charged with governance. Accordingly, the audit does not usually identify all such matters. The scope, terms and conditions of our audit are set out in our engagement letter.

1.3 Confidentiality and Disclaimer

This report is strictly confidential and although it has been made available to the Board to facilitate discussions, it may not be taken as altering our responsibilities to the Board arising under our audit engagement letter.

This report is provided solely for the benefit of the parties identified in the engagement letter and is not to be copied, quoted or referred to in whole or in part without Crowe Horwath's prior written consent. Crowe Horwath accepts no responsibility to anyone other than the parties identified in the engagement letter for the information contained in this report.

1.4 Support Received

During the course of the audit, we received full co-operation and assistance from the staff of Australian Meals on Wheels Association Inc and obtained all information requested.

2 Audit Scope

2.1 Scope

We conducted an independent audit in order to express an opinion on the financial statements to the members of Australian Meals on Wheels Association Inc. Our audit was conducted 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 of material misstatement. The nature of an audit is influenced by factors such as the use of professional judgment, selective testing, the inherent limitations of internal control, and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

2.2 Risk Considerations

Our audit process focuses on those risks with the potential for a significant financial statement impact. Our audit approach included our assessment of significant audit risks and our planned response in the audit.

Since our planning procedures were undertaken and the issuance of our audit approach, we are not aware of any significant changes to your organisation. To ensure we remain abreast of your risk profile we held discussions during our audit with management and/or the Board, regarding development plans and status updates on other significant matters.

2.3 General Responsibilities of the Board

We take this opportunity to remind you that the responsibility for the preparation and fair presentation of the financial report in accordance with the accounting policies described in Note 1 to the financial statements is that of the Board. Our auditor's report will explain that the Board are responsible for the preparation and the fair presentation of the financial report in accordance with the applicable financial reporting framework and this responsibility includes:

- ensuring internal controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error;
- selecting and applying appropriate accounting policies; and
- making accounting estimates that are reasonable in the circumstances.

The Board have a responsibility to satisfy the financial statements requirements of the *Associations Incorporations Act (Tas) 1964* and/or the *Australian Charities and Not-for-profits Commission Act 2012*.

2.4 Internal Controls

We do not express an opinion on the adequacy of the internal control structure, as this is beyond the scope of an audit of the financial report. We mention this to make you aware that weaknesses in internal controls may exist, which were not uncovered by our audit of the financial report. Should you wish us to extend our testing to enable us to report on the adequacy of, and provide recommendations for the improvement of, internal controls, please feel free to contact our office.

2.5 Fraud Considerations

It is Management and the Boards responsibility to put in place adequate systems, procedures and safeguards, to prevent and detect fraud. Our responsibility was to determine the overall risk of material misstatement of the financial report, including the risk of misstatement as a result of potential fraud.

We are required to obtain representations from Management and the Board in relation to the responsibility for fraud prevention and detection, and any specific instances of actual, suspected or alleged fraud. Accordingly, we include a standard paragraph in our representation letter for you to confirm that there are no known or suspected fraud within Australian Meals on Wheels Association Inc.

2.6 Legislative Compliance

The scope of an external financial audit does not extend to the assessing compliance with legislative requirements, except where engaged specifically to do so.

For example, we do not express an opinion on the appropriateness of the exempt taxation status as approved by the Board under the provisions of the Income Tax Assessment Act 1997. While we verify taxation balances and transactions such as GST, FBT or PAYG, we do not perform a taxation audit on full compliance under the relevant provision of the relevant legislation.

Similarly, whilst we performed systems based testing on significant cycles, such as payroll, the testing is designed to identify controls upon which we may place reliance upon in performing audit testing to form an opinion on the financial report, not on the compliance with regulatory requirements.

3 Independence and Quality Assurance

3.1 Independence

As the members of the Board would be aware, our audit services are subject to the profession's strict rules and policies regarding auditor independence, as well as relevant financial statutory requirements. We enforce these rules and policies in order to maintain objectivity and to be free of conflicts of interest when discharging our professional responsibilities.

Crowe Horwath have a number of ethics and independence systems in place to monitor compliance with our policies in relation to independence and ethics, including:

- Engagement team member sign off in relation to independence and confidentiality;
- Engagement team member rotation; and
- Mandatory ethics and independence training for professional staff.

We confirm that during the period of our engagement, we have not become aware of any issues which may raise a potential threat, either actual or perceived, to the independence of our professional relationship with Australian Meals on Wheels Association Inc. We further confirm we have complied in all respects with the independence requirements of "APES 110 – Code of Ethics for Professional Accountants".

Appropriate safeguards have been applied within Crowe Horwath to ensure that any other services provided do not impair our independence as auditors.

We confirm that as at the date of this report, we consider that we are independent having regard to professional rules and relevant statutory requirements regarding auditor independence.

3.2 Quality Assurance

The conduct of our audit in accordance with Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. All personal information will be dealt with as prescribed by our Privacy Policy, which is compliant with the *Privacy Amendment (Private Sector) Act 2000*. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent.

Our workpaper files may, however, be subject to review as part of the quality control review programme of the accounting professional bodies or regulators, who monitor compliance with professional standards by accountants. We advise you that by signing our engagement letter you acknowledge that, if requested, our workpaper files relating to the review will be made available under this programme. The same strict confidentiality requirements apply under this programme as apply to us as your auditor.

We would be happy to discuss further the Firm's approach to quality assurance.



4 Prior Year Issues

Given that Australian Meals on Wheels Association is a new engagement there are no prior year issues documented.

5 Audit Differences

As auditors, we are required to communicate to the Board of Management differences we identified during the course of our audit. Best practice in corporate governance and auditing standards now require us to communicate all differences noted during the audit whether adjusted or not.

We are required to communicate all differences other than that are clearly trivial.

5.1 Schedule of Adjusted Audit Differences

Please find attached a list of the adjustments identified in the course of our audit which have been discussed, approved and are to be adjusted by management.

5.2 Schedule of Unadjusted Audit Differences

No material misstatements were identified in the course of the audit that have not been adjusted by management.

6 Audit & Accounting Issues

We reviewed a number of areas within Australian Meals on Wheels Association Inc and report the results as follows.

6.1 Invoice approval

Observation

Though there was evidence on the invoices that the invoice had been entered and paid from sighting of a stamp, there were a number of invoices that had no evidence of approval, such as a signature.

Recommendation

We recommend that invoices are signed to indicate approval prior to payment.

6.2 Expenditure recording

Observation

During the audit, it was noted that there was one transaction tested that was not recorded in MYOB net of GST. Though the amount will not materially impact the financials it is important that expenditure is recorded net of GST where appropriate.

Recommendation

It is recommended that when processing invoices it is insured that expenditure is recorded in MYOB net of GST as per the invoice.

6.3 Depreciation of Intangible Assets

Observation

It is noted that Intangible Assets was not depreciated. Using accounting standards as a guide to appropriate recognition and measurement intangible assets should be depreciated over their useful life.

Recommendation

A depreciation adjustment was entered which including depreciation from the prior year also. It is recommended that the intangible asset is continually depreciated each year.

6.4 BAS

Observation

It was noted during the audit that a BAS has not been paid in the current year or the prior year, this was discussed with the General Manager.

Recommendation

It is recommended that AMOWA addresses this as soon as possible to avoid unnecessary penalties.

6.5 Unrecorded Liabilities

Observation

During the audit it was noted that there were two conference invoices that were paid subsequent 30 June 2017 but related to 30 June 2017. Therefore an adjustment was done to recognise the expenditure and the accrued expenses.

Recommendation

It is recommended that the Association consider expenditure paid subsequent to year end are recognised as payables/accrued expenses at year end.

6.6 Creditors

Observation

It was noted that there is a creditor amount that is excessively aged.

Recommendation

It is recommended that this amount is written off if no longer owed, or paid if still owing.

Appendix A – Special Purpose or General Purpose Reporting

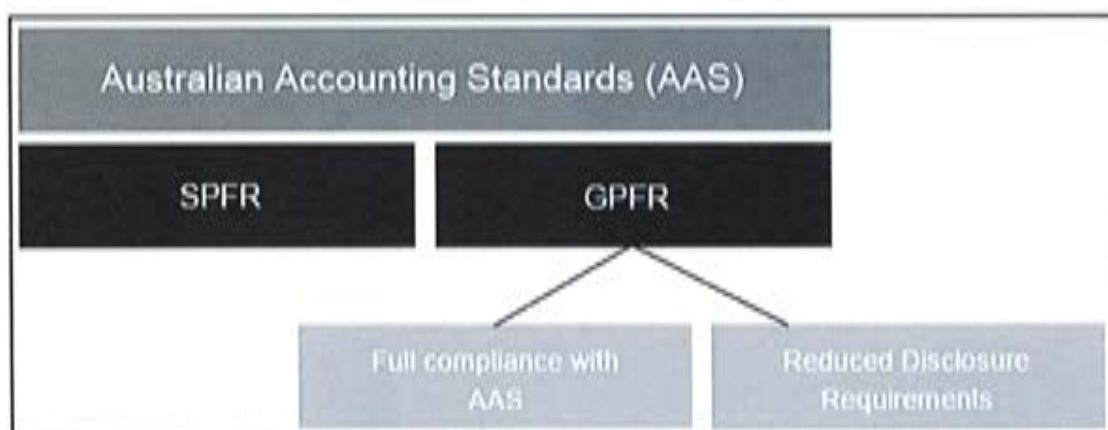
A form of differential financial reporting has long been incorporated into Australian Accounting Standards (AAS). At its core is the 'Reporting Entity' concept.

Put simply, a Reporting Entity should prepare a *General Purpose Financial Report* (GPFR), which is fully compliant with all AAS. Non-reporting entities can prepare a *Special Purpose Financial Report* (SPFR), which is less than full compliance with AAS.

Determining whether the entity is a Reporting Entity is the responsibility of those charged with governance, for example, the board or governing committee.

There is a project at the Australian Accounting Standards Board (AASB) to assess the future relevance of the Reporting Entity concept within AAS. It is possible that the Reporting Entity concept will be removed from the standards in the future.

To facilitate this transition, a two tier differential reporting framework has been created for GPFRs with the introduction of *Reduced Disclosure Requirements* (RDR).



General purpose – Reduced Disclosure Requirements (RDR)

All entities producing a GPFR in accordance with the AAS must comply with the recognition, measurement, presentation and disclosure requirements of the accounting standards, if material.

Tier 2 RDR allows a Reporting Entity to produce a GPFR without the need to fully comply with all the disclosure requirements of the AAS.

The introduction of RDR has not eliminated the use of SPFRs, but it has focused attention on those entities that continue to produce a SPFR in spite of evidence that this may not be appropriate.

This concern has been raised at federal, state and territory levels, in particular by the *Australian Securities and Investments Commission* (ASIC), the *Australian Charities and Not-for-Profits Commission* (ACNC), and by state and territory registries responsible for not-for-profit associations.

Entities that prepare SPFRs must give special attention to the assessment of whether the entity is a Reporting Entity. If an entity is required to lodge its financial reports with a regulator, this will increase the potential for dependent users as part of the Reporting Entity assessment, especially if the financial reports are publically accessible.

Overall, there appears to be a shift away from Special Purpose reporting, and towards the Reduced Disclosure Regime. We are encouraging our clients to be as prepared as possible for a potential shift in financial reporting requirements.

The impacts will be predominantly in the areas of recognition and measurement, such as the calculation of long service leave provisions in accordance with standards, the timing of recognition of revenue, and disclosures, including the inclusion of a Statement of Cash Flows.

Should you wish to explore the progressive and gradual enhancements that your organisation could make to lessen the impact of likely future changes, we would be happy to discuss this further. Please contact Alison Flakemore to discuss.

Contact Us

Crowe Horwath Tasmania

142 Elizabeth Street
Hobart Tasmania 7000 Australia
Tel +61 3 6210 2525
Fax +61 3 6210 2524
www.crowehorwath.com.au

Disclaimer

Crowe Horwath Tasmania is a member of Crowe Horwath International, a Swiss verein. Each member firm of Crowe Horwath is a separate and independent legal entity.

Australian Meals on Wheels Association Inc

Year End: 30 June 2017

Adjusting journal entries - all

Date: 1/07/2016 To 30/06/2017

| Number | Date | Type | Name | Account No | Debit | Credit |
|--|------------|------|-------------------------------|------------|----------|-----------|
| Depreciation adjustment for Computer equipment for this financial period. | | | | | | |
| | 30/06/2017 | N | Computer Equipment Accum Depn | 1-3220 | | -273.00 |
| | 30/06/2017 | N | Depreciation | 6-1500 | 273.00 | |
| Depreciation adjustment for intangible asset for this financial period | | | | | | |
| | 30/06/2017 | N | Provision Trademark Amortisin | 1-4120 | | -1,844.00 |
| | 30/06/2017 | N | Depreciation | 6-1500 | 1,844.00 | |
| Adjustment for Prepayments amount | | | | | | |
| | 30/06/2017 | N | Prepayments | 1-2100 | | -7,554.07 |
| | 30/06/2017 | N | Miscellaneous | 6-1606 | 7,554.07 | |
| Unrecorded liabilities adjustment | | | | | | |
| | 30/06/2017 | N | Accrued expenses | 2-1331 | | -1,686.73 |
| | 30/06/2017 | N | Accrued expenses | 2-1331 | | -112.40 |
| | 30/06/2017 | N | Project Consulting | 6-1350 | 1,799.13 | |
| Unrecorded liabilities adjustment | | | | | | |
| | 30/06/2017 | N | Trade Creditors | 2-1200 | | -1,804.00 |
| | 30/06/2017 | N | Venue and Catering | 6-1310 | 1,804.00 | |
| Adjustment for the income that was received and then had to be paid back to Confall | | | | | | |
| | 30/06/2017 | N | Confall Com | 4-1320 | 1,804.00 | |
| | 30/06/2017 | N | Venue and Catering | 6-1310 | | -1,804.00 |

Australian Meals on Wheels Association Inc

Auditors Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been:

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

Crowe Horwath Tasmania

Alison Flakemore
Audit Partner

Dated this day of 2017.

Hobart, Tasmania.

Alison Flakemore
Crowe Horwath Tasmania
Level 1, 142-146 Elizabeth Street
Hobart TAS 7000

Dear Mrs Flakemore

**Audit of Australian Meals on Wheels Association Inc for the year ended 30 June 2017
Representation Letter**

This representation letter is provided in connection with your audit of the financial report of Australian Meals on Wheels Association Inc for the year ended 30 June 2017 for the purpose of expressing an opinion as to whether the financial report is presented fairly in all material respects, in accordance with the accounting policies disclosed in Note 1 to the financial statements and is appropriate for the needs of the users.

We confirm that *(to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves)*:

Financial Report

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report in accordance with the accounting policies disclosed in Note 1 to the financial statements and are appropriate for the needs of the users.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed.
- All events subsequent to the date of the financial report and for which require adjustment or disclosure have been adjusted or disclosed.
- We confirm that all related party transactions, including the type and purpose of the transaction, and the nature of the relationship between the related parties has been brought to your attention and that these transactions, and associated outstanding balances, where applicable, and are appropriately disclosed in the financial report.
- We confirm that we are not aware of and have not authorised any other related party transaction or benefit which has not been disclosed to you or disclosed in the financial report for the year ended 30 June 2017.
- The entity has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.
- All material liabilities or contingent liabilities or assets including those arising under derivative financial instruments have been properly disclosed in the financial report;
- There were no material commitments for construction or acquisition of property, plant and equipment or to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.

- Adequate provision has been made in respect to impairment of receivables, and that all receivables without such a provision are considered to be collectible in full.
- We are of the opinion that Australian Meals on Wheels Association Inc is a going concern and that we have reasonable grounds to form this opinion. We confirm that any budgets and/or forecasts provided to you during the course of your audit represent our best estimates of the future financial performance, position and cash flow of Australian Meals on Wheels Association Inc.
- We acknowledge our responsibility for the design and implementation of appropriate internal controls that:
 - Identify, account for, and disclose related party relationships and transactions in accordance with the applicable financial reporting framework;
 - Authorise and approve significant transactions and arrangements with related parties; and
 - Authorise and approve significant transactions and arrangements outside the normal course of business.

Information Provided

- We have provided you with:
 - Access to all information of which we are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial report.
- We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - Management;
 - Employees who have significant roles in internal control; or
 - Others where the fraud could have a material effect on the financial report.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial report communicated by employees, former employees, analysts, regulators or others.
- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- We have provided you with all requested information, explanations and assistance for the purposes of the audit.
- We have provided you with all information required by the *Australian Charities and Not-for-profits Commission Act 2012 (Cth)*.

Uncorrected Misstatements

- We confirm that we accept and approve all adjustments made during the course of the audit. A list of the adjusted differences is attached to the representation letter.

We understand that your audit was undertaken in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the entity taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely

Organisation: Australian Meals on Wheels Association Inc

Signature:

Name:

Position:

Date:

Australian Meals on Wheels Association Inc

Year End: 30 June 2017

Adjusting journal entries - all

Date: 1/07/2016 To 30/06/2017

| Number | Date | Type | Name | Account No | Debit | Credit |
|---|------------|------|----------------------------------|------------|----------|-----------|
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| Depreciation adjustment for intangible asset for this financial period | | | | | | |
| | 30/06/2017 | N | Provision Trademark Amortisation | 1-4120 | | -1,844.00 |
| | 30/06/2017 | N | Depreciation | 6-1500 | 1,844.00 | |
| Adjustment for Prepayments amount | | | | | | |
| | 30/06/2017 | N | Prepayments | 1-2100 | | -7,654.07 |
| | 30/06/2017 | N | Miscellaneous | 6-1605 | 7,654.07 | |
| Unrecorded liabilities adjustment | | | | | | |
| | 30/06/2017 | N | Accrued expenses | 2-1331 | | -1,686.73 |
| | 30/06/2017 | N | Accrued expenses | 2-1331 | | -112.40 |
| | 30/06/2017 | N | Project Consulting | 6-1350 | 1,799.13 | |
| Unrecorded liabilities adjustment | | | | | | |
| | 30/06/2017 | N | Trade Creditors | 2-1200 | | -1,804.00 |
| | 30/06/2017 | N | Venue and Catering | 6-1310 | 1,804.00 | |
| Adjustment for the income that was received and then had to be paid back to Confol. | | | | | | |
| | 30/06/2017 | N | Confol Com | 4-1320 | 1,804.00 | |
| | 30/06/2017 | N | Venue and Catering | 6-1310 | | -1,804.00 |

Australian Meals on Wheels Association Inc

Auditors Independence Declaration under Section 60-40 of the Australian Charities and Not-for-profits Commission Act 2012 (Cth)

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2017 there have been:

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

Crowe Horwath Tasmania

Alison Flakemore
Audit Partner

Dated this day of 2017.

Hobart, Tasmania.

