



Meals on Wheels

Australian Meals on Wheels Association Incorporated

Twenty Eighth Annual Report and Financial Statements 2017-2018

**Presented at the Annual General Meeting of the Association
held on Tuesday, 16th October 2018
at NSW Meals on Wheels Boardroom, 80 Cooper Street, Surry Hills**

PO Box 406
UNLEY SA 5061
Email:
Internet:

Telephone: (08) 8271 8700
Facsimile: (08) 8271 1605
amowa@mealsonwheelssa.org.au
www.mealsonwheels.org.au

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

Trading as “Meals on Wheels Australia”

VISION: Uniting Meals on Wheels to nourish communities

PURPOSE AND STRATEGIES

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.

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED

BOARD OF GOVERNORS 2017-2018

President:	Nelson Mathews (1 Jul 17- 21 Mar 18) Sharyn Broer (21 Mar 18-30 Jun 18)	
Vice President:	William Coomans (1 Jul 17-21 Mar 18) Christopher Watt (21 Mar 18-30 Jun 18)	South Australia New South Wales
Treasurer:	Les MacDonald	New South Wales
Secretary:	Sharyn Broer (1 Jul 17-21 Mar 18)	South Australia
Members:	William Coomans (21 Mar 18 -30 Jun 18) Christopher Watt (1 Jul 17-21 Mar 18) Margo Holness Alison Meighan (1 Jul 17-13 Sep 18) Barbara Hill Cassandra Hinz (1 Jul 17-17 Jan 18) Keith Simmonds (18 Feb 18-30 Jun 18) David Bannister Anthony Charlesworth Lorraine Higgins (6 Sep 17-30 Jun 18)	South Australia New South Wales Victoria Western Australia Tasmania Tasmania Tasmania Queensland Queensland ACT

PATRON

His Excellency General the Honourable Sir Peter Cosgrove AK MC (Retd)
Governor-General of the Commonwealth of Australia

AUSTRALIAN MEALS ON WHEELS ASSOCIATION INCORPORATED

President's Report

Throughout 2017-18, Meals on Wheels Australia has worked towards our vision: Uniting Meals on Wheels to nourish communities. There has been much activity and success in each of our key strategic objectives of being the voice, providing leadership and shaping the future on behalf of Meals on Wheels providers across Australia.

In September 2017, the Commonwealth Minister for Ageing, the Hon. Ken Wyatt AM, announced an \$8 million (12%) increase in Commonwealth Home Support Program funding for Meals on Wheels providers. The Minister recognised the much higher consumer contribution for meals compared to other services within the Commonwealth Home Support Program, and shared members' concerns about the continued steep price rises borne by those who could least afford them. The additional funding was targeted to 230 providers who received the lowest level of funding per meal, and a new threshold unit price of \$4.70 per meal was adopted.

This welcome outcome was the result of a Meals on Wheels Australia campaign launched at a Parliamentary Friends of Meals on Wheels event at Parliament House in February 2017. The campaign leveraged the strong support for Meals on Wheels at a local service level, with members engaging their local Members of Parliament and Senators to stand up for vulnerable consumers. A Pre-Budget submission received welcome media attention, and provided a platform for our discussions with the Minister's office and Department of Health in March and July 2017.

Meals on Wheels Australia is aware that while many members were notionally receiving more than the threshold \$4.70 per meal, demand for services had increased over several years in many regions. The desire of services to provide a meal for every eligible consumer has meant that budgets have stretched to accommodate more service users and outputs. In some cases, providers were delivering 50% more services than their agreed level of funding. Regrettably, our shared efforts to avoid growth in waiting lists has hidden the growing demand for meal services in some regions, meaning that meals have not been targeted in growth funding rounds for more than a decade in most jurisdictions. **In June 2018, we urged the Minister and Department of Health to open a growth funding round to meal service providers before the end of 2018.** We will continue to press the case in future meetings.

We have also represented Meals on Wheels in two national Advisory Groups providing advice to the Department of Health and Minister for Ageing.

The Commonwealth Home Support Advisory Group provides advice on matters falling under the existing service agreements and program guidelines. We have been able to influence matters relating to the revised program guidelines, interface with both My Aged Care and Home Care Packages, and the National Standard Assessment Framework.

The Care at Home Reform Advisory Group focused on changes that might occur from July 2020. Our initial advocacy comprised a submission to the consultation paper "Future Reform – an Integrated care at home program to support older Australians". In recognition of the value of Meals on Wheels to aged community care in Australia, we were invited to participate in the national Advisory Group. This group met four times in late 2017 and early 2018 to develop recommendations for government regarding the potential for further integration of the Commonwealth Home Support and Home Care Package Programs.

The Aged Care Roadmap strongly proposes that government funding for home care is allocated directly to individual consumers in order to create a more open market. However, **Meals on Wheels Australia continues to advocate the need for meals to remain block funded.** Block funding provides greater income certainty as the funds are allocated to the service provider in advance, for an agreed level of service to a geographic area. An individualized funding scenario will be a difficult adaptation for most Meals on Wheels providers, many of whom would struggle to remain viable due to low volumes, low reserves and high fixed costs. We are also advocating that consumers with a need for meals only should continue to be able to approach meal service providers directly, rather than going through a My Aged Care assessment first. **We have called on the Government to announce its intentions on further home care reform no later than June 2019.**

Other advocacy has focused on the potential impact of the Draft Aged Care Quality Standards on Meals on Wheels providers and participation in the International Dysphagia Diet Standardisation Initiative Stakeholder Forum.

Meals on Wheels Australia held our biennial conference on the Gold Coast from 13 – 15 September 2017. A broad program of keynote and plenary speakers, workshops and panel sessions was offered, along with opportunities for networking and sharing of expertise and experiences. Delegates expressed a very high level of satisfaction, with most indicating that they had learned practical information that they could implement locally and valued opportunities for networking, connecting and exchanging knowledge and ideas with other Meals on Wheels services, especially those from other states, along with reflecting on international practise.

The conference generated a small surplus of \$10,284. The slightly disappointing financial result is attributed to fewer registrations than had been anticipated, with conference registration, travel and accommodation costs being one likely reason for low attendance. Following the conference we have worked with state peak bodies to assess options that can meet members' needs for education, training and networking whilst minimising costs to attendees and maximising attendance.

Meals on Wheels Australia is pleased with the response to the National Meal Guidelines and congratulates state peak bodies in developing materials to assist members to implement them. One concept, initiated by former President Nelson Mathews, is the development of an online recipe portal. This concept resonated with Queensland Meals on Wheels, who have invested in development of a portal for use by all Meals on Wheels production kitchens nationally. We look forward to the completion of this project in 2019.

Activities to raise the profile of Meals on Wheels included the promotion of National Meals on Wheels Day and media coverage of a visit by our Patron, His Excellency General the Honourable Sir Peter Cosgrove AK MC (Retd), Governor-General of the Commonwealth of Australia and Lady Cosgrove to services in Adelaide in October 2017.

The Board of Governors takes its responsibility for the protection of Meals on Wheels' hard-earned positive reputation very seriously. During the year we responded to several instances of potential breaches of the registered trade mark "Meals on Wheels", particularly related to misuse in the media.

Since February 2017, the Board of Governors has focused on ways to strengthen the capacity and capability of Meals on Wheels Australia. This has included a review of the Board structure, creation of an Executive Committee, commencement of a review of the Association Rules, review of the basis of establishing membership fees, and consideration of

appropriate supports for Western Australian meal service providers following the decision by Aged and Community Services Australia to withdraw from auspicng the state peak.

Of greatest significance was the decision to engage a national Executive Director on a part-time contract basis. The Board of Governors had long recognised the limitations of a fully voluntary Board undertaking all of the activities and functions of Meals on Wheels Australia. Spurred by Meals on Wheels New South Wales, all state peak bodies have made a commitment to contribute additional funds to pay for the position over a two-year period. Following a competitive national talent search and selection process, we were delighted to appoint highly experienced Adelaide-based director Kate Thiele to the role. Kate is a highly regarded and experienced NFP director and CEO, and led Guide Dogs SA/NT for 8 years before forming her own consultancy practice.

Kate started in the role on 4 June 2018 and hit the ground running with visits to Canberra on 26 and 27 June for meetings with a range of politicians, bureaucrats and leaders of other peak bodies. We look forward to continuing to work with Kate to take Australian Meals on Wheels to the next level of effectiveness.

I wish to thank all who have been members of the Meals on Wheels Australia Board of Governors during 2017-18. In particular, thanks go to members of the Executive Committee who have participated in additional meetings and the vitally important Executive Director appointment, members who formed the National Conference organising committee and those from state associations and the Board of Governors who have represented Australian Meals on Wheels in various forums.

My biggest thank you is to former Meals on Wheels Australia and Victorian Meals on Wheels President, Nelson Mathews. Nelson once described his decades long commitment to Meals on Wheels as a vocation. Under his passionate and persistent leadership, Meals on Wheels Australia has achieved some historic successes in terms of funding, meal guidelines, and governance. It was a privilege to work with and learn from him and I look forward to leading Meals on Wheels Australia as we continue to reap the rewards of the seeds sown by Nelson and his predecessors.



Sharyn Broer
President

Financial Statements will be attached when approved and signed at the Board Meeting

Australian Meals on Wheels Association Inc

Financial Report

For the Year Ended 30 June 2018

Australian Meals on Wheels Association Inc

Table of Contents

For the Year Ended 30 June 2018

Financial Statements

Board of Governors' Report

Board of Governors' Declaration

Statement of Profit or Loss and Other Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Statement of Cash Flows

Notes to the Financial Statements

Auditor's Independence Declaration

Independent Audit Report

Australian Meals on Wheels Association Inc

Board of Governors' Report
For the Year Ended 30 June 2018

Your Board of Governors present this report on the Association for the financial year ended 30 June 2018.

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 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

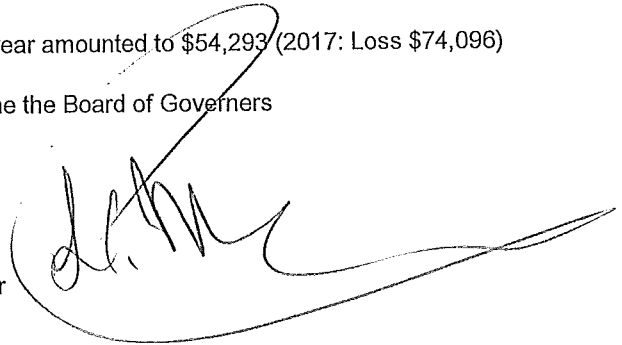
Operating Result

The net surplus/(deficit) of the Association for the financial year amounted to \$54,293 (2017: Loss \$74,096)

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



President



Treasurer

Dated this 16TH day of OCTOBER 2018

Australian Meals on Wheels Association Inc

Board of Governors' Declaration For the year ended 30 June 2018

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.

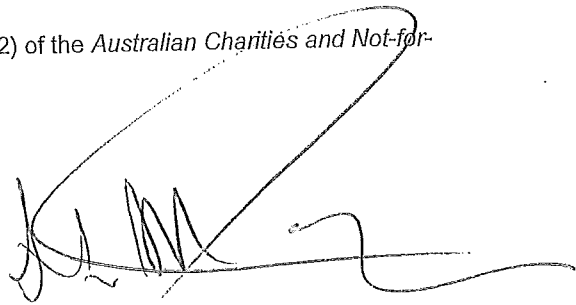
The financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (Cth).

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



President

Treasurer



Dated this 16TH day of OCTOBER 2018

Australian Meals on Wheels Association Inc

Statement of Profit and Loss and Other Comprehensive Income For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Interest received		1,174	2,082
Donation/sponsorship		78,500	-
Memberships		25,608	26,041
Net conference surplus		8,524	-
Other Income		1,007	5,854
		<u>114,813</u>	<u>33,977</u>
Less: Expenses			
Accounting fees		1,730	1,586
Administration and management fees		7,500	7,727
Bank charges		170	193
Bad debts		2,500	-
Catering expenses		230	1,396
Computer expenses		2,323	2,495
Depreciation		2,002	2,117
Insurance		1,793	1,905
National Meals on Wheels expenses		-	37,766
Professional fees		15,883	17,021
Sundry expenses		8,370	10,203
Travel		18,019	25,664
		<u>60,520</u>	<u>108,073</u>
Surplus/(deficit) for the year		<u>54,293</u>	<u>(74,096)</u>
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income/(loss) for the year		<u>54,293</u>	<u>(74,096)</u>

The accompanying notes form part of these financial statements.

Australian Meals on Wheels Association Inc

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents		120,700	92,714
Trade and other receivables	2	22,477	10,070
Financial asset	3	50,211	50,000
Other assets	4	-	33,606
Total current assets		193,388	186,390
NON CURRENT ASSETS			
Property, plant and equipment	5	-	158
Intangibles	6	4,094	5,938
Total non current assets		4,094	6,096
Total assets		197,483	192,486
CURRENT LIABILITIES			
Trade and other payables	7	13,924	11,401
Income in advance	8	-	51,818
Total current liabilities		13,924	63,219
Total liabilities		13,924	63,219
Net assets		183,560	129,267
Represented by			
EQUITY			
Retained surplus		183,560	129,267
Total equity		183,560	129,267

The accompanying notes form part of these financial statements.

Australian Meals on Wheels Association Inc

Statement of Changes in Equity For the Year Ended 30 June 2018

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2016	203,363	203,363
Surplus/(deficit) for the year	(74,096)	(74,096)
Balance as at 30 June 2017	<u>129,267</u>	<u>129,267</u>
Surplus/(deficit) attributable to members	54,293	54,293
Balance as at 30 June 2018	<u>183,560</u>	<u>183,560</u>

The accompanying notes form part of these financial statements.

Australian Meals on Wheels Association Inc

Statement of Cash Flow

For the Year Ended 30 June 2018

	Note	2018 \$	2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		96,560	141,556
Payments to suppliers		(69,748)	(149,018)
Interest received		<u>1,174</u>	<u>2,082</u>
Net cash provided by operating activities	9b	<u>27,986</u>	<u>(5,380)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer of financial assets		<u>-</u>	<u>(100,707)</u>
Net cash used in investing activities		<u>-</u>	<u>(100,707)</u>
Net increase in cash and cash equivalents held		27,986	(106,087)
Cash and cash equivalents at beginning of financial year		<u>92,714</u>	<u>198,801</u>
Cash and cash equivalents at end of financial year	9a	<u>120,700</u>	<u>92,714</u>

The accompanying notes form part of these financial statements.

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

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 flow 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).

Australian Meals on Wheels Association Inc

Notes to the Financial Statements For the Year Ended 30 June 2018

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.

Australian Meals on Wheels Association Inc

Notes to the Financial Statements For the Year Ended 30 June 2018

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.

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

	2018	2017
	\$	\$
NOTE 2 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	<u>22,477</u>	<u>10,070</u>
	22,477	10,070
NOTE 3 FINANCIAL ASSETS		
Term Deposits	<u>50,211</u>	<u>50,000</u>
	50,211	50,000
NOTE 4 OTHER ASSETS		
Prepayments	<u>-</u>	<u>33,606</u>
	-	33,606
NOTE 5 PROPERTY, PLANT & EQUIPMENT		
Computer equipment and cost	2,131	2,131
Less Accumulated depreciation	<u>(2,131)</u>	<u>(1,973)</u>
Total property, plant and equipment	<u>-</u>	<u>158</u>
<p>Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:</p>		
	Computer Equipment	Total
Opening Balance	158	158
Additions	-	-
Disposals	-	-
Depreciation	<u>(158)</u>	<u>(158)</u>
Closing Balance	<u>-</u>	<u>-</u>
NOTE 6 INTANGIBLES		
Trademarks	9,220	9,220
Less Accumulated amortisation	<u>(5,126)</u>	<u>(3,282)</u>
	4,094	5,938
NOTE 7 TRADE AND OTHER PAYABLES		
Current		
Trade payables	9,114	3,285
GST paid	<u>4,810</u>	<u>8,116</u>
	13,924	11,401
NOTE 8 INCOME IN ADVANCE		
Current		
Government grants received in advance	<u>-</u>	<u>51,818</u>
	-	51,818

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2018

NOTE 9 CASH FLOW INFORMATION

(a) Reconciliation of Cash

Cash at bank	120,700	92,714
	<u>120,700</u>	<u>92,714</u>

(b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) after Income Tax

Surplus/(deficit) after income tax	54,293	(74,096)
Non-cash flows		
Depreciation	2,002	2,117
Changes in assets and liabilities		
(Increase)/decrease in trade and receivables	(12,407)	(4,965)
(Increase)/decrease in prepayments	33,606	(25,952)
(Increase)/decrease in financial assets	(211)	50,707
(Decrease)/increase in trade and other payables	2,521	(5,009)
(Decrease)/increase in income in advance	(51,818)	51,818
Cash flows generated by operating activities	<u>27,986</u>	<u>(5,380)</u>

NOTE 10 AUDITORS' REMUNERATION

Remuneration of the auditor, for:

- auditing of the financial statements	1,730	1,586
	<u>1,730</u>	<u>1,586</u>

NOTE 11 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

NOTE 12 EVENTS AFTER BALANCE DATE

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

NOTE 13 ASSOCIATIONS DETAILS

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

Street: 70 Greenhill Road
WAYVILLE SA 5034

Postal: PO Box 406
UNLEY SA 5061

KELLY + PARTNERS

CHARTERED ACCOUNTANTS

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 2018, 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



Daniel Kuchta

Registered Auditor Number 335565

Campbelltown

Dated this 16th day of October 2018

Kelly Partners (South West Sydney) Partnership ABN 74 977 815 661

Suites 1-8 Kellicar Lane, Macarthur Square, 200 Gilchrist Drive, Campbelltown NSW 2560

PO Box 417, Campbelltown NSW 2560

T 02 4625 7711 F 02 4628 4864 E southwestsydney@kellypartners.com.au W kellypartners.com.au

LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

KELLY + PARTNERS

CHARTERED ACCOUNTANTS

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 2018, 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 2018 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.

Kelly Partners (South West Sydney) Partnership ABN 74 977 815 661

Suites 1-8 Kellicar Lane, Macarthur Square, 200 Gilchrist Drive, Campbelltown NSW 2560

PO Box 417, Campbelltown NSW 2560

T 02 4625 7711 F 02 4628 4364 E southwestsydney@kellypartners.com.au W kellypartners.com.au

LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION

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 16th day of October 2018