



Meals on Wheels

Australian Meals on Wheels Association Incorporated

Twenty Ninth Annual Report and Financial Statements 2018-2019

**Presented at the Annual General Meeting of the Association
held on Tuesday, 29th October 2019
at NSW Meals on Wheels Boardroom, 80 Cooper Street, Surry Hills**

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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 2018-2019

President:	Sharyn Broer	
Vice President:	Christopher Watt	New South Wales
Treasurer:	Les MacDonald	New South Wales
Members:	William Coomans (1 Jul -18 Dec 18)	South Australia
	Heather Richardson (19 Dec 18-30 Jun 19)	South Australia
	Margo Holness	Victoria
	Simone Marais (14 Aug 18-30 Jun 19)	Victoria
	Barbara Hill	Tasmania
	Keith Simmonds	Tasmania
	David Bannister (1 Jul 18-17 Jun 19)	Queensland
	Evan Hill (18-30 Jun 19)	Queensland
	Anthony Charlesworth	Queensland
	Lorraine Higgins	ACT
	Alison Meighan (17-30 Jun 19)	Western Australia
	Mandy Waters (17-30 Jun 19)	Western Australia

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

During 2018-19, Meals on Wheels Australia reached a new level of maturity and impact. Member organisations wisely invested in funding the appointment of a part time Executive Director, Kate Thiele, in June 2018. Kate's expertise and focus has greatly assisted the Board to execute strategy for the benefit of Meals on Wheels services around the country.

Our vision is to unite Meals on Wheels to nourish communities. Our key strategic aims are to be the voice, provide leadership and shape the future of Meals on Wheels. I will report our year's activities towards each of these aims.

Being the Voice

Meals on Wheels Australia strongly represented members concerns in a series of meetings initiated and conducted throughout the year with Commonwealth Ministers, opposition spokespeople, Parliamentary Friends, advisers and officials of various government departments.

Strong relationships developed with the office of the then Minister for Ageing, the Hon. Ken Wyatt AM, saw Meals on Wheels Australia actively participating in Ministerial Roundtables on Senior Australians and the future of care in the home. Meals on Wheels Australia was effective in highlighting the impact of a lack of growth funding for meal services through the Commonwealth Home Support Program (CHSP), resulting in members receiving offers of uncontested growth funding in late 2018, as part of a \$50 million package.

New relationships were forged with the then Minister for Volunteering, Dan Tehan and officials at the Department for Social Services. Our focus was on securing commitment for new research into the benefits of volunteering in community service organisations along with additional funding for volunteer training. While no direct new funding was secured, the Department provided valuable advice regarding potential research partners and lines of inquiry.

In the lead up to the federal Budget, we advocated for greater clarity regarding the future of the CHSP, particularly for the continuation of grant funding. While the Budget announcement of a further two-year extension of the CHSP was welcome, Meals on Wheels Australia remained concerned that this simply prolongs the gross disparity in consumer payments within and between jurisdictions, along with continuing the financial pressures being experienced by many Meals on Wheels services.

Our campaign prior to the federal election highlighted the immediate challenges faced by Meals on Wheels services and called on candidates to support fairer and more equitable government investment in meal service provision. We also advocated that older people need simpler and timelier access to meal services, by adopting the 2011 Productivity Commission recommendation that consumers should access services directly from the meal provider. We highlighted that the benefits of streamlining the entry process are significant as it ensures the continued delivery of low-level services as an efficient and value for money solution.

These themes were also the focus of the Meals on Wheels Australia response to the Department of Health's consultation on Streamlined Assessment on behalf of members.

Meals on Wheels Australia has actively engaged with the Royal Commission into the Quality and Safety of Aged Care. We drafted a submission highlighting the issues arising from malnutrition in the elderly and the effectiveness of the Meals on Wheels service model in addressing these problems. The submission will be made in July 2019, in advance of the hearings focused on nutrition and other clinical risks. The Meals on Wheels Australia submission will complement others from likeminded organisations, including the Dietitians Association of Australia and the Maggie Beer Foundation.

Meals on Wheels Australia also represented concerns of members, particularly Meals on Wheels Queensland and Meals on Wheels New South Wales, regarding the unnecessary financial burden of safety and quality certification for National Disability Insurance Scheme providers. The issue is being pursued directly with the NDIS Quality and Safeguards Commissioner and a positive result is anticipated.

Meals on Wheels Australia also has an important role in being the public voice of members on national issues. In the past year this included media releases highlighting Australian Meals on Wheels day, along with providing factual information to concerned Victorians after a third party meal supplier was linked to a death caused by listeria.

We look forward to further opportunities to be the voice of Meals on Wheels, by developing relationships with new Ministers and continuing to press for a considerable increase in government investment in meal services.

Providing Leadership

To enable truly national representation, Meals on Wheels Australia has committed much energy to supporting the creation of Meals on Wheels Western Australia – a state peak body for WA members. Observer Board member Alison Meighan, guided by Executive Director Kate Thiele, undertook the necessary steps to form a steering committee, draft and successfully submit governing documents and register the body. We were delighted to welcome Meals on Wheels WA as a member of the national Association in June 2019.

Through Kate, Meals on Wheels Australia also engaged with state members on many occasions. This included the Meals on Wheels NSW State Conference and regional conferences and Meals on Wheels Victoria Annual General Meeting.

Meals on Wheels Australia also took the lead in informing members about the Royal Commission into Aged Care Quality and Safety. This was aimed to provide members with the facts relating to the Royal Commission, assist members and governing bodies to prepare for the potential impacts, and to offer members support through their state peak bodies.

Through development of relationships with Volunteering Australia, we joined the Communitier skilled volunteering platform. This has assisted to create infographics for use in our advocacy campaigns. To increase our capacity to provide national support we applied for Perpetual Impact Grants to support the creation of the WA peak body and for a communications coordinator. Disappointingly, neither of these grant applications was successful.

Shaping the Future

Meals on Wheels Australia plays a critical role in building evidence regarding the impacts of the service model and supporting innovation and continued improvement.

There is a fantastic story to be told about the economic and social benefits of Meals on Wheels volunteering. We have developed a research proposal in partnership with noted

academics to investigate the elements of the existing Meals on Wheels volunteering value proposition and how this resonates with the aspirations and expectations of the next generation of volunteers. This will inform how Meals on Wheels needs to adapt its volunteering value proposition and/or service model to ensure future volunteer engagement and sustainability and capture data on attitudes towards current and future volunteering amongst the 50 – 65 year old, pre-retirement age cohort to inform policy and planning of other volunteer engaging organisations. We continue to pursue grant funding channels to support this research. In the meantime, we have sought to increase the national set of data relating to Meals on Wheels Australia volunteers via a census approach.

Led by Meals on Wheels Queensland, work on a national digital recipe resource is near completion. The recipe resource aims to provide members with a selection of contemporary recipes that bring the National Meal Guidelines to life. While many services have adopted the National Meal Guidelines, members expressed a keen desire for a range of practical tools to assist them to improve the nutritional content, variety, taste and presentation of meals. We look forward to the launch of the resource on Australian Meals on Wheels Day in August 2019.

Our biennial conference is a priceless forum where we meet, share stories and valuable advice, strengthening our capabilities and networks. It provides an opportunity to work together on local, state and national strategy, innovative service models and prepare for potential community care reform. Planning is well underway for the next national conference, to be held in Launceston, Tasmania, in February 2020. The conference program will encompass themes including volunteer engagement, business model development, wellness and reablement, technological innovation, nutrition, food safety, and resilience.

Acknowledgements

Meals on Wheels Australia delivers an incredibly effective national voice with minimal and predominantly voluntary resources.

We have been honoured by the Patronage of His Excellency General the Honourable Sir Peter Cosgrove AK MC (Retd), Governor-General of the Commonwealth of Australia throughout his term. Sir Peter and Lady Cosgrove have visited several Meals on Wheels services over the years and have been strong supporters of our volunteers and service model. We wish them well in their retirement from office and will invite the incoming Governor-General to become our next Patron.

I thank all members of the Meals on Wheels Australia Board for donating their talents and time to the Association throughout a very busy year. I also thank volunteers who assist with administration and the staff members at the state peak body offices who frequently assist with expert knowledge and practical support to enable the national body to function effectively.

The impact made by our Executive Director, Kate Thiele has been immense and it is through her commitment and tenacity that this report is brimming with effective activity in support of Meals on Wheels organisations.

Meals on Wheels services are united in our mission to nourish, care and strengthen our communities. We are committed to flourishing in every Australian community, successfully adapting to the volatile, uncertain, complex and ambiguous world in which we operate. We look forward to an even more rewarding year in 2019-20.

Australian Meals on Wheels Association Inc

Financial Report

For the Year Ended 30 June 2019

Australian Meals on Wheels Association Inc

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Australian Meals on Wheels Association Inc

Board of Governors' Report

For the Year Ended 30 June 2019

Your Board of Governors present this report on the Association for the financial year ended 30 June 2019.

1. General Information

During the year the Association engaged a part time Executive Director. Kate Thiele was appointed from 4 June 2018.

Principal Activities

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

Significant Changes

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

2. Operating Results and Review of Operations for the Year

Operating Result

The net deficit of the Association for the financial year amounted to \$22 (2018: surplus \$54,293)

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

President



Sharyn Broer

Treasurer



Les MacDonald

Dated this 8th day of October 2019

Australian Meals on Wheels Association Inc

Board of Governors' Declaration


For the year ended 30 June 2019


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 
Sharyn Broer

Treasurer 
Les MacDonald

Dated this 8th day of October 2019

Australian Meals on Wheels Association Inc

Statement of Profit and Loss and Other Comprehensive Income

For the Year Ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Interest received		1,596	1,174
Donation/sponsorship		82,000	78,500
Memberships		27,374	25,608
Net conference surplus		-	8,524
Other Income		-	1,007
		<u>110,970</u>	<u>114,813</u>
Less: Expenses			
Accounting fees		2,500	1,730
Administration and management fees		-	7,500
Bank charges		24	170
Bad debts		-	2,500
Catering expenses		-	230
Computer expenses		583	2,323
Depreciation		1,844	2,002
Insurance		2,044	1,793
Professional fees		79,914	15,883
Sundry expenses		4,637	8,370
Travel		19,446	18,019
		<u>110,992</u>	<u>60,520</u>
Surplus/(deficit) for the year		<u>(22)</u>	<u>54,293</u>
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income/(loss) for the year		<u>(22)</u>	<u>54,293</u>

The accompanying notes form part of these financial statements.

Australian Meals on Wheels Association Inc

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents		100,809	120,700
Trade and other receivables	2	26,673	22,477
Other assets	3	67,906	50,211
Total current assets		195,388	193,388
NON CURRENT ASSETS			
Property, plant and equipment	4	-	-
Intangibles	5	2,250	4,094
Total non current assets		2,250	4,094
Total assets		197,639	197,482
CURRENT LIABILITIES			
Trade and other payables	6	14,104	13,924
Total current liabilities		14,104	13,924
Total liabilities		14,104	13,924
Net assets		183,536	183,558
Represented by			
EQUITY			
Retained surplus		183,536	183,558
Total equity		183,536	183,558

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 2019

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2017	129,265	129,265
Surplus/(deficit) for the year	54,293	54,293
Balance as at 30 June 2018	<u>183,558</u>	<u>183,558</u>
Surplus/(deficit) attributable to members	(22)	(22)
Balance as at 30 June 2019	<u>183,536</u>	<u>183,536</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 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		105,177	96,560
Payments to suppliers		(126,664)	(69,748)
Interest received		1,596	1,174
Net cash provided by operating activities	7b	(19,891)	27,986
CASH FLOWS FROM INVESTING ACTIVITIES			
Transfer of financial assets		-	-
Net cash used in investing activities		-	-
Net increase in cash and cash equivalents held		(19,891)	27,986
Cash and cash equivalents at beginning of financial year		120,700	92,714
Cash and cash equivalents at end of financial year	7a	100,809	120,700

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 2019

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 2019

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 2019

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 2019

	2019	2018
	\$	\$
NOTE 2 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	25,850	22,477
Accrued interest	823	-
	<u>26,673</u>	<u>22,477</u>
NOTE 3 OTHER ASSETS		
Term Deposits	50,623	50,211
Prepayments	17,283	-
	<u>67,906</u>	<u>50,211</u>
NOTE 4 PROPERTY, PLANT & EQUIPMENT		
Computer equipment and cost	-	2,131
Less Accumulated depreciation	-	(2,131)
Total property, plant and equipment	<u>-</u>	<u>-</u>
NOTE 5 INTANGIBLES		
Trademarks	9,220	9,220
Less Accumulated amortisation	(6,970)	(5,126)
	<u>2,250</u>	<u>4,094</u>
NOTE 6 TRADE AND OTHER PAYABLES		
Current		
Trade payables	13,977	9,114
GST paid	127	4,810
	<u>14,104</u>	<u>13,924</u>
NOTE 7 CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at bank	<u>100,809</u>	<u>120,700</u>
	<u>100,809</u>	<u>120,700</u>
(b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) after Income Tax		
Surplus/(deficit) after income tax	(22)	54,293
Non-cash flows		
Depreciation	1,844	2,002
Changes in assets and liabilities		
(Increase)/decrease in trade and receivables	(4,196)	(12,407)
(Increase)/decrease in other assets	(17,695)	33,395
(Decrease)/increase in trade and other payables	178	2,521
(Decrease)/increase in income in advance	-	(51,818)
Cash flows generated by operating activities	<u>(19,891)</u>	<u>27,986</u>

Australian Meals on Wheels Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2019

NOTE 8 AUDITORS' REMUNERATION

Remuneration of the auditor, for:

- auditing of the financial statements

2,500	1,730
<u>2,500</u>	<u>1,730</u>

NOTE 9 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

NOTE 10 EVENTS AFTER BALANCE DATE

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

NOTE 11 ASSOCIATIONS DETAILS

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

Street: 70 Greenhill Road
WAYVILLE SA 5034

Postal: PO Box 406
UNLEY SA 5061

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 2019, 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 8th day of October 2019.

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 2019, 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 2019 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.

Auditor's Responsibilities for the Audit of the Financial Report

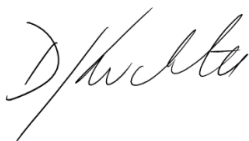
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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 8th day of October 2019.