



Meals on Wheels[™]
Australia

ANNUAL REPORT

22/23



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ABOUT US

Meals on Wheels™ has been an iconic and trusted service in Australian communities for over 65 years, but it wasn't until 1989 that the national association we now know as Meals on Wheels™ Australia was born.

Today, Meals on Wheels™ Australia is a vital national association, working alongside its member organisations – as well as peak bodies, providers, and services – across every state and territory.

Meals on Wheels™ Australia represents more than 590 grassroots services across the country, dedicated to the wellbeing, connection and independence of our most vulnerable.

Committed to supporting the interests of older Australians, we work with these groups and the community to raise awareness and lobby for action around the importance of good nutrition and social connection.

As a federated body, we are a voice to the Federal Government and other key policy and decision-makers, representing and supporting its member services on the issues that truly matter and helping leverage the power of our collective voices.

BOARD AND PATRONS

AMOWA Inc. Board of Governors

1 July 2022 - 13 June 2023

Sharyn Broer		President / Executive Committee
Chris Watt	NSW	Vice President / Executive Committee
Les MacDonald	NSW	Treasurer / Executive Committee
Evan Hill	QLD	Board Member / Executive Committee
Roslyn Broom	QLD	Board Member
Heather Richardson	SA	Board Member
Julie Bonnici	SA	Board Member
Simone Marais	VIC	Board Member
Lorraine Higgins	ACT	Board Member
Barbara Hill	TAS	Board Member
Cathryn Hewitt	WA	Board Member
Raffaele Moschilla*	WA	Board Member

**Resigned 14 February*

MoWA Ltd. Board of Directors

13 June 2023 - 30 June 2023

Paul Sadler		Chair
Sharyn Broer	SA	Deputy Chair
Chris Watt	NSW	Board Member
Roslyn Broom	QLD	Board Member
Cathryn Hewitt	WA	Board Member
Katie Kelly	TAS	Board Member
Tristan O'Shannassy		Company Secretary
Glenn Kennedy		Board Member

EXECUTIVE DIRECTOR

Kate Thiele*

**Contract concluded June 2023*

PATRONS

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

JOINT REPORT OF AUSTRALIAN MEALS ON WHEELS™ ASSOCIATION INC. AND MEALS ON WHEELS™ AUSTRALIA LTD. CHAIR AND BOARD

It has been truly wonderful to be a part of Meals on Wheels Australia™ Ltd (MOWA) as our iconic and essential service, known as Meals on Wheels™, heads into its 70th year of supporting the health, wellbeing and connection of vulnerable, older Australians. Not many movements stay in operation for over seven decades and even less are making a difference every single day, like Meals on Wheels does.

We are so proud of our rich history. From providing opportunities to making new friendships and adding new skills to the toolbelt, to preventing malnutrition and social isolation - two of the world's greatest threats to wellbeing and independence, Meals on Wheels is a service so embedded in the fabric of our communities, that it is simply irreplaceable. This is the message Meals on Wheels Australia has been driving home to key policy and decision-makers for many years, helping advocate for funding and improved nutritional and wellbeing outcomes for older Australians.

Hand on hearts, we thank the combined national membership comprising more than 590 service outlets, 45,000 volunteers and 1,500 staff around Australia for their incredible dedication, passion, and genuine love of our mission. Without them, we wouldn't be able to do what we do and the Meals on Wheels movement would not have been able to keep its wheels turning for 70 years. We always say volunteers are the 'secret ingredient' in every nourishing meal.

A sincere thank you to our supporters for their generous donations. Your gifts help support our important work in supporting our national network of essential services.

Government engagement

This year saw some exciting movements in the Government engagement and advocacy space.

Since the change of Federal Government last May, MOWA representatives met with incoming Ministerial portfolio holders and opposition spokespeople. Our conversations focussed on our policy priorities - Healthy Eating Guidelines for older Australians, improvements to the Commonwealth Home Support Program and getting the design of the future in-home aged care system right the first time.

We were very pleased that the Parliamentary Friends of Meals on Wheels group was re-established by co-convenors the Hon. Mark Coulton MP and Mr Steve Georganas MP and appreciate the role it plays in supporting the work of Meals on Wheels in Canberra and across dozens of electorates.

Collaborating with industry experts

As the peak body representing community meal providers across Australia, Meals on Wheels Australia works with other leading industry experts who share an aligned purpose for improved nutrition and wellbeing outcomes for older Australians. These collaborations have proved valuable when meeting with the Department of Health and Aged Care and government officials, and when submitting proposals for funding and sector change.

The Nutrition for Older Australians Alliance, consisting of Meals on Wheels Australia, Dietitians Australia, Nutrition Australia, The Maggie Beer Foundation and The Public Health Association of Australia was pleased to hear of a \$12 million funding injection into improving the nutrition for older Australians, announced in the 2022/23 Federal Budget. This budget initiative includes the development of dietary targets for older Australians using Commonwealth-funded aged care services and was informed by a pre-budget submission to Treasury, jointly prepared by the Alliance.

The Support at Home Alliance continued to advocate for fair and sustainable funding models, while MOWA participated in consultations on aged care regulatory reform and strengthening the Aged Care Quality Standards around nutrition.

We look forward to continuing to work with these Alliances to advocate for improved wellbeing and nutritional outcomes for our customers while drawing on our valuable insights from our extensive Meals on Wheels network.

Proving our impact

This year, we expanded the data set of our Social Impact research to more locations and also changed the structure, creating the mechanism for an increase in the involvement of services and stakeholders.

The second Social Impact report found that strong relationships among Meals on Wheels customers – majority living alone – and volunteers resulted in significant improvements of 15% to overall customer wellbeing. The updated report shows just how vital the Meals on Wheels service is in our community, in combating the rising issue of social isolation and improving the health and wellbeing of older Australians through the provision of nutritious meals and meaningful social connection.

Findings also revealed that Meals on Wheels volunteers have higher wellbeing than other Australians. When compared with a sample of comparable Australians, Meals on Wheels volunteers were found to have 10% higher wellbeing. When compared to volunteers of a similar age group and volunteer time commitment in a different organisation, Meals on Wheels volunteers still report having 4% higher overall wellbeing. Additionally, volunteering with Meals on Wheels builds a sense of belonging – Meals on Wheels volunteers who have been

volunteering for at least six years, reported significantly higher scores across factors related to their sense of belonging.

This report has enabled a greater understanding of the impact volunteering has on the wellbeing of volunteers and has proved a valuable asset in our conversations with Government and other key stakeholders. The research was presented by our Executive Director, Kate Thiele and Simon Vaughan from Huber Social at Volunteering Australia's National Volunteering Conference in Canberra in February 2023. This provided the perfect opportunity to share the social connection and volunteering insights from the social impact study and generated much discussion.

You can read the full report, including the preliminary report at mealsonwheels.org.au/learn-more/resources/

FUTURE FIT governance changes

Following a mid-point review, the Department of Health and Aged Care (DOHAC) re-contracted with Miles Morgan Australia (MMA) for the delivery of FUTURE FIT. This program of work aims to support Meals on Wheels organisations to sustain and transform their business operations to be ready for new program settings. In acknowledging that the objectives of FUTURE FIT were more likely to be realised through more direct engagement with individual services, DOHAC authorised MMA to engage directly with relevant MOW State Associations to discuss revised delivery arrangements that focus on directly supporting the active network on an opt-in basis. Meals on Wheels Australia's involvement in this activity ended in October 2022.

Alison Meighan Awards

Early November 2022, saw us announce the inaugural winners of the Alison Meighan Awards. Made possible through the support of **Glen 20**, these awards fielded an impressive number of nominations from across the country. It was wonderful to hear how individuals and services contribute to the Meals on Wheels mission.

After lengthy consideration by the judges, we crowned our winners across two categories. Colin Trenouth (SA volunteer) took out the Outstanding

Contribution Award, while the Service Excellence Award was awarded to the Shire of Coolgardie (WA). The prize money of \$5,000 was awarded to each recipient. Shire of Coolgardie supported its evolving service, while Colin will use a portion of his funds to support operations at his local service and the other half to attend the 2024 National Conference.

Glen 20 generously offered to invest further which enabled us to provide 'runners-up' prizes to Marika Pogany (COA Sydney – NSW), Edwin Garth (COA Sydney – NSW), COA Sydney (NSW), Mid Richmond Neighbourhood Centre (NSW), and Warrumbungle Community Care (NSW). Congratulations to all winners and thank you to those who nominated. We are looking forward to hearing the recipients of this year's awards and thank **Glen 20** for their generous support.

National Meals on Wheels Day 2022

On National Meals on Wheels Day, we highlighted the importance of meaningful customer and volunteer connection, further supporting the vital part Meals on Wheels services play within almost every Australian community. In national and local media, we proudly shared the essential role our service plays while acknowledging the hard work and commitment of our volunteers. Many local services celebrated the day with events for volunteers and special treats for customers.

Recognition of our Patrons

Meals on Wheels Australia would like to say a heartfelt thanks to our joint Patrons His Excellency General the Honourable David Hurley AC DSC (Retd) (Governor-General of Australia) and Her Excellency Mrs Linda Hurley, for their wonderful and continued support this year.

Recognition of corporate supporters

We sincerely thank our corporate sponsors for their much-appreciated support. Now in its fourth year, the valued partnership with Reckitt and Woolworths, saw Meals on Wheels volunteers and customers across the country receive Glen 20 disinfectant spray products.

Additionally, Reckitt's PR company, Dec PR, developed a media campaign,

including a national television commercial to promote the commitment of Meals on Wheels and Reckitt to keeping vulnerable Australians safe in the 'post-COVID' world. Some beautiful photography and videography of customers and volunteers was filmed in South Australia, as part of the campaign. This was complemented by a significant national media spend to raise awareness of the partnership and boost the profile of Meals on Wheels and Reckitt.

Change in legal structure

During 2022-23, the Board proposed a new Constitution that would enable a change of legal structure from an association incorporated in the ACT to a company limited by guarantee, registered with the Australian Securities and Investments Commission (ASIC).

The new Constitution, approved by members on 30 January 2023, enables contemporary governance of the national federated body. Important changes in the Constitution include creation of additional membership categories, provision for two independent directors and the implementation of an Advisory Council. The new company, Meals on Wheels Australia Limited, commenced on 13 June 2023. Provisions within the ACT legislation enabled the smooth and seamless transition from the former association to the new company with immediate effect.

A new independent director, Paul Sadler, was welcomed onto the Meals on Wheels Australia Ltd Board on the date of commencement and was appointed Chair of the Board at the inaugural Board meeting held on 20 June 2023. Mr Sadler is an aged care industry expert having worked as CEO of Aged and Community Services Australia (ACSA), CEO of Presbyterian Aged Care, ACSA National Chairperson and a member of other industry and university boards and advisory bodies for the Federal Government. We are looking forward to working with Paul and are thrilled he has joined Meals on Wheels Australia.

The other inaugural company directors, nominated by representative member organisations, are Roslyn Broom (MOWQ), Chris Watt (MOW NSW), Katie Kelly (MOW TAS), Cathryn Hewitt (MOW WA) and Sharyn Broer (MOW SA).

We would like to thank all members of the former Australian Meals on Wheels Association Inc. Board for their contribution to the governance of the

Association and their collective passion for the mission of Meals on Wheels. Members who retired during 2022-23 or upon conclusion of the association include Simone Marais (MOW VIC), Chris Oriel (MOW TAS), Les MacDonald (MOW NSW), Evan Hill (MOWQ), Barbara Hill and Lorraine Higgins (Australian Red Cross), Heather Richardson and Julie Bonnici (MOW SA), and Raffaele Moschilla (MoW WA).

We also welcomed Independent Director, Glenn Kennedy and new Company Secretary, Tristan O'Shannassy on 27 June 2023.

The Advisory Council, comprising one nominee of each of the representative member organisations and up to 10 community members, will consider issues and inform Meals on Wheels Australia's Board on topics that matter to our communities. This might be how we best recognise our different service models across the country, or policy priorities to be advocated with the Federal Government. All feedback from this Council will aid in informing policy but will also ensure that Meals on Wheels Australia will be able to best represent its members with the Federal Government, by having a direct connection and discussion on issues of importance.

Acknowledgements

After five years, we farewell our Executive Director, Kate Thiele. Kate was an invaluable member of the Meals on Wheels Australia team and spearheaded countless projects to which we owe the success of Meals on Wheels Australia and its network. Her prowess, leadership and integrity are second to none. From stakeholder engagement to partnerships, strategy and advocacy, Kate is a true supporter of Meals on Wheels and we will miss her on the national team. We thank Kate for the passion and dedication she showed Meals on Wheels and wish her all the best in her next endeavours.

In March 2023, we farewell Nelson Mathews as State Manager of Meals on Wheels Victoria. Nelson has played a pivotal role in the success of Meals on Wheels in Victoria and beyond, having previously served as the President of Meals on Wheels Australia. During his time Nelson strived to improve service quality across the country, helping implement the National Meal Guidelines in 2017 and more recently, the Meals on Wheels Victoria Best Practice Guidelines. Always ready to advocate on behalf of consumers and providers, we will miss Nelson's fierce support and wish him the

best for the future.

In September 2022, we said goodbye to Rhonda Parker from Meals on Wheels WA. Rhonda joined the team initially as State Manager for nine months to help establish the governance and systems, build connections and boost the profile of Meals on Wheels in the state. This was no easy feat! Rhonda made great progress and enabled the Meals on Wheels WA Committee to continue her efforts. We are incredibly grateful for Rhonda's passion and hard work and extend our sincere best wishes.

In November, our Communications Officer, Nicole Ransom took seven months of maternity leave as she welcomed her first child. Meals on Wheels Australia enlisted the help of communications freelancer, Alex McDowall to fill Nicole's boots during this period. We would like to extend our sincere thanks to Alex for undertaking this role and for her hard work.

Meals on Wheels Australia wouldn't be without its Executive Assistant, Kylie Gregory. Always ready to lend a hand, Kylie is a crucial part of the national team and we thank her for her commitment to ensuring meetings, policies, stakeholder engagement and everything in between, continue to run smoothly.

A special thank you to our volunteers, as well as staff members at the state and territory peak body offices whose dedication and expertise contribute to the success of Meals on Wheels Australia.

We also extend a sincere thank you to all of our amazing corporate sponsors who reached out to offer their support to our services, volunteers and customers over the last year. Your kindness is most appreciated!

It sure has been another busy year for Meals on Wheels Australia. There is much to be proud of and we look forward to continuing to make a positive impact over the next 12 months.

Sharyn Broer

President & Chair
Australian Meals on Wheels Association Inc
1 July 2022 – 13 June 2023

Paul Sadler

Chair
Meals on Wheels Australia Ltd
13 June 2023 -





FINANCIAL REPORTS

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Meals on Wheels Australia Limited

Directors' Report

For the Year Ended 30 June 2023

Your directors present this report on the Company for the financial year ended 30 June 2023

Australian Meals on Wheels Association Inc became Meals on Wheels Australia Limited, a public company limited by guarantee on 13 June 2023.

Directors

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

Name	Position - Australian Meals on Wheels Association Inc	Position - Meals on Wheels Australia Limited
Paul Sadler		Chair (appointed 13th June 2023)
Sharyn Broer	President (resigned 13th June 2023)	Deputy Chair (appointed 13th June 2023)
Chris Watt	Director (resigned 13th June 2023)	Director (appointed 13th June 2023)
Roslyn Broom	Director (resigned 13th June 2023)	Director (appointed 13th June 2023)
Cathryn Hewitt	Director (resigned 13th June 2023)	Director (appointed 13th June 2023)
Katie Kelly		Director (appointed 13th June 2023)
Glenn Kennedy		Director (appointed 27th June 2023)
Tristan O'Shannassy		Company Secretary (appointed 27th June 2023)
Les MacDonald	Treasurer (resigned 13th June 2023)	
Heather Richardson	Director (resigned 13th June 2023)	
Julie Bonnici	Director (resigned 13th June 2023)	
Raffaele Moschilla	Director (resigned 14th February 2023)	
Simone Marais	Director (resigned 25th October 2022)	
Barbara Hill	Director (resigned 13th June 2023)	
Lorraine Higgins	Director (resigned 13th June 2023)	
Chris Oriel	Director (appointed 25th October 2022; resigned 15th March 2023)	
Evan Hill	Director (resigned 13th June 2023)	

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

Principal Activities

Meals on Wheels Australia Limited 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 Company enables a single point of contact between Meals on Wheels services and policy makers, funders, regulators, sponsors and other key stakeholders.

No significant changes in the nature of the Company's activity occurred during the financial year.

Meals on Wheels Australia Limited

Directors' Report

For the Year Ended 30 June 2023

Operating Result

The net deficit of the Entity for the financial year amounted to \$261,016 (2022: surplus \$89,712).

The entity drew down on reserves to enable:

- Completion of activities funded by federal emergency response grant
- Local leadership and support to MOWVIC and MOWWA (funded by MOWA)
- Restructure of MOWA from an incorporated association to limited company
- National Executive Director resources to lead the above, contribute to Future Fit (subsequent decision by DOHAC to interact directly with states), drive government relations post-Election and tap into new funding sources – this latter goal did not bear fruit.

Members' Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member must contribute an amount not more than \$20 towards meeting any obligations of the company. At 30 June 2023, the number of members was 6 (2022: 8).

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



Paul Sadler
Chair



Sharyn Broer
Deputy Chair

Dated: 24th October 2023

Meals on Wheels Australia Limited

Statement of Profit and Loss and Other Comprehensive Income For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Interest received		1,155	3,220
Donation/sponsorship		58,787	65,537
Memberships		34,126	31,024
Conference Income		-	194,282
Government grants		96,120	778,880
Government grants - National conference		-	93,000
Other income		-	37
		<u>190,188</u>	<u>1,165,980</u>
Less: Expenses			
Accounting & audit fees		2,650	2,500
Alison Meighan award		11,500	-
Bank charges		139	67
Business/data strategy		-	95,483
Constitution		5,684	24,351
Consultant - executive		131,250	205,269
Donation/sponsorship		-	11,533
Dues & subscriptions		1,376	648
Executive assistant		22,035	18,675
Huber social impact study		30,000	31,995
Insurance premium		3,261	3,286
IT support		243	2,127
Legal fees		4,868	-
Project officer		19,697	41,133
Public relations and communications		37,838	25,753
Miscellaneous expenses		-	653
National Conference Expenses		-	241,634
National meals on wheels day		-	3,210
Postage and courier		-	158
Printing and stationery		535	216
Social Media PR/Ads		402	9,182
Strategic Support WA		65,000	88,805
Strategic Support VIC		75,525	70,937
Trademark legal expenses		11,589	-
Travel and accommodation		14,087	9,389
Venue and catering		705	-
Volunteer coordinators		-	185,223
Website expenses		12,820	4,041
		<u>451,204</u>	<u>1,076,268</u>
Surplus/(deficit) for the year		<u>(261,016)</u>	<u>89,712</u>
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income/(loss) for the year		<u>(261,016)</u>	<u>89,712</u>

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
CURRENT ASSETS			
Cash and cash equivalents		100,461	300,917
Trade and other receivables	2	-	33,000
Other assets	3	31,403	165,718
Total current assets		131,864	499,635
NON CURRENT ASSETS			
Intangibles	4	-	-
Total non current assets		-	-
Total assets		131,864	499,635
CURRENT LIABILITIES			
Trade and other payables	5	46,858	153,614
Total current liabilities		46,858	153,614
Total liabilities		46,858	153,614
Net assets		85,006	346,021
Represented by EQUITY			
Retained surplus		85,005	346,021
Total equity		85,005	346,021

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Statement of Changes in Equity

For the Year Ended 30 June 2023

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2021	256,309	256,309
Surplus/(deficit) for the year	89,712	89,712
Balance as at 30 June 2022	346,021	346,021
Surplus/(deficit) attributable to members	(261,016)	(261,016)
Balance as at 30 June 2023	85,005	85,005

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Statement of Cash Flows

For the Year Ended 30 June 2023

	Note	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		70,564	204,677
Payments to suppliers		(421,463)	(1,042,997)
Interest received		1,155	3,220
Donations Received		49,287	65,537
Grants		-	968,000
Net cash provided by operating activities	7b	(300,457)	198,437
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from term deposits		100,000	-
Net cash used in investing activities		100,000	-
Net increase in cash and cash equivalents held		(200,457)	198,437
Cash and cash equivalents at beginning of financial year		300,917	102,480
Cash and cash equivalents at end of financial year	7a	100,460	300,917

The accompanying notes form part of these financial statements.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

NOTE 1 Summary of Significant Accounting Policies

The financial statements cover Meals on Wheels Australia Limited as an individual entity, incorporated and domiciled in Australia. Australian Meals on Wheels Association Inc became Meals on Wheels Australia Limited, a public company limited by guarantee on 13 June 2023.

The financial statements were authorised for issue on 24th October 2023 by the directors of the Entity.

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 Company is not a reporting entity. The Company 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 124 Related Party Disclosures, AASB 1031: Materiality and AASB 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.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

NOTE 1 Summary of Significant Accounting Policies (continued)

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).

(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 entity 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 entity 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.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

NOTE 1 Summary of Significant Accounting Policies (continued)

(e) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the entity 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.

(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.

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

	2023 \$	2022 \$
NOTE 1 CASH AND CASH EQUIVALENTS		
CBA cheque account	100,461	300,917
	<u>100,461</u>	<u>300,917</u>
NOTE 2 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	-	33,000
	<u>-</u>	<u>33,000</u>
NOTE 3 OTHER ASSETS		
Term deposits	-	100,000
Prepayments	12,045	42,922
GST receivable	19,358	22,796
	<u>31,403</u>	<u>165,718</u>
NOTE 4 INTANGIBLES		
Trademarks	9,220	9,220
Less accumulated amortisation	(9,220)	(9,220)
	<u>-</u>	<u>-</u>
NOTE 5 TRADE AND OTHER PAYABLES		
Current		
Trade payables	34,358	30,812
Accrued expenses	-	4,682
Receipt in Advance	12,500	22,000
Unspent Grants	-	96,120
	<u>46,858</u>	<u>153,614</u>
NOTE 7 CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at bank	100,461	300,917
	<u>100,461</u>	<u>300,917</u>
(b) Reconciliation of Cash Flow from Operations with		
Surplus/(deficit) after income tax	(261,016)	89,712
Non-cash flows		
Depreciation	-	-
Changes in assets and liabilities		
(decrease)/increase Trade and other receivables	33,000	(32,269)
(decrease)/increase other assets	34,315	52,469
decrease/(increase) Trade and other payables	(106,756)	88,525
Cash flows generated by operating activities	<u>(300,457)</u>	<u>198,437</u>

NOTE 8 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

Meals on Wheels Australia Limited

Notes to the Financial Statements

For the Year Ended 30 June 2023

2023	2022
\$	\$

NOTE 9 RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions are no more favourable than those available to other persons unless otherwise stated. During the year the Company paid Pursuit of Klarity, an entity related to Kate Thiele, who is Australian Meal on Wheels Australia's Executive Director. Amounts paid are for providing services as a contracted Executive Director. The amount paid during the year is \$131,250 (2022: \$205,269).

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 COMPANY DETAILS

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

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

Postal: PO Box 406
UNLEY SA 5061

Meals on Wheels Australia Limited

Directors' Declaration

For the Year Ended 30 June 2023

The directors of the registered entity declare that in the directors' opinion:

1. The financial statements and notes are in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, and
 - a. comply with Australian Accounting Standards - Simplified Disclosures; and
 - b. give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of its performance for the year ended on that date.
2. 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.

This declaration is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulations 2022*.



Paul Sadler
Chair



Sharyn Broer
Deputy Chair

Dated: 24th October 2023

AUDITOR'S INDEPENDENCE DECLARATION

To the Board of Governors of Meals on Wheels Australia Limited

In accordance with the requirements of section 60-40 *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor of Meals on Wheels Australia Limited for the year ended 30 June 2023, 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 24th day of October 2023

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 Company'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 Company'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 Company 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 24th day of October 2023

INDEPENDENT AUDIT REPORT

To the Members of Meals on Wheels Australia Limited

Opinion

We have audited the financial report of Meals on Wheels Australia Limited, which comprises the statement of financial position as at 30 June 2023, the statement of profit and loss and other comprehensive income, statement of changes in equity and statement of cash flows 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 accompanying financial report of Meals on Wheels Australia Limited is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the company's financial position as at 30 June 2023 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 Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

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 Company 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 (including Independence Standards)* (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 company 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 Company'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 Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for overseeing the Company's financial reporting process.

Kelly Partners (South West Sydney) Audit 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 +61 2 4625 7711 E southwestsydney@kellypartners.com.au W kellypartners.com.au

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