

Meals on Wheels™ Australia

2025/26 Annual Report

ABOUT US





Meals on Wheels™ has been an iconic and trusted service in Australian communities for over 70 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.

OUR PEOPLE

BOARD OF DIRECTORS

Paul Sadler		Chair
Tristan O'Shannassy		Company Secretary
Tennille Valensisi	NSW	Board Member
Cathryn Hewitt	WA	Board Member
Katie Kelly	TAS	Board Member
Matt Webster	QLD	Board Member
Kevin Reid	SA	Board Member
Robert Millar	VIC	Board Member
Michael Homden	VIC	Resigned DATE

OUR PATRON

Her Excellency the Honourable Ms Sam Mostyn AC Governor-General of the Commonwealth of Australia and His Excellency Mr Simeon Beckett SC.

A Year's Overview

CHAIR'S REPORT

This year has been another powerful reminder that when we come together as a national movement, the impact of Meals on Wheels reaches far beyond the meal on the plate.

NATIONAL CONFERENCE 2026

A highlight of the year was the 2026 National Conference, held in Adelaide under the theme Stronger Together. Bringing together more than 200 delegates from across the country, the event was an outstanding success and was widely recognised as our most successful conference yet.

The program featured inspiring keynote speakers, thought-provoking discussions and meaningful opportunities for delegates to connect, share ideas and learn from one another.

The conversations, insights and approaches explored throughout the conference provided valuable perspectives that we can carry forward into our advocacy work and our ongoing efforts to strengthen the future of Meals on Wheels.

The conference reinforced the power of our national network and the importance of working together to ensure the voices of our services, volunteers and customers continue to be heard.





RESPONDING TO THE FUEL CRISIS

The impact of rising fuel costs has placed additional pressure on many Meals on Wheels services, particularly those relying heavily on volunteer drivers to deliver meals across their communities.

Meals on Wheels remains a service that thousands of Australians rely on every day, and we know that our volunteers continue to go above and beyond despite the challenges they face. The fuel crisis highlighted the vulnerability of community-based delivery models and the need for sustainable support to ensure essential services can continue operating.

Meals on Wheels™ Australia has continued to advocate on behalf of our members, raising awareness of these challenges and seeking support to protect the future of this vital service.

RAISING AWARENESS THROUGH MEDIA AND ADVOCACY

Throughout the year, Meals on Wheels™ Australia received significant media attention, particularly in relation to the fuel crisis and the pressures facing community services. This coverage provided an important opportunity to highlight the essential role Meals on Wheels plays in supporting older Australians, reducing social isolation and strengthening community connections.

Our advocacy efforts continue to focus on ensuring decision-makers understand the value of our services and the importance of investing in sustainable community-based care.

CHSP ALLIANCE ADVOCACY AND WEBSITE LAUNCH

The CHSP Alliance has continued its important work advocating for the continuation, expansion and sustainable funding of the Commonwealth Home Support Programme (CHSP) as a foundational tier of Australia's aged care system. Meals on Wheels™ Australia has assumed a leadership role for the Alliance and I am Co-Convenor of the Alliance alongside Prof Kathy Eagar AM.

A major milestone this year was the launch of the CHSP Alliance website at the 2026 National Meals on Wheels Conference. The website provides a central home for the Alliance's position papers, research, resources and member information, supporting a stronger and more coordinated voice for organisations committed to the future of CHSP.

Through collaboration and advocacy, the CHSP Alliance continues to champion the role of community-based support in helping older Australians remain independent, connected and supported at home.

PARTNERSHIPS AND COMMUNITY SUPPORT

The continued success of Meals on Wheels™ Australia is strengthened by the valued partnerships we share with organisations, supporters and communities across the country.

We are grateful for the ongoing support and generosity of donors and supporters who continue to contribute to our mission. These partnerships enable us to continue advocating for older Australians, supporting our network and ensuring Meals on Wheels remains a trusted and valued community service.

LOOKING AHEAD

As we look to the future, Meals on Wheels™ Australia remains committed to strengthening our national voice, supporting our member services and advocating for the recognition and sustainability of community-based care.

I extend my sincere thanks to our volunteers, staff, members, partners and supporters for their dedication and commitment. We are truly stronger together, delivering not only meals, but connection, care and community to Australians who need it most.



Paul Sadler
Chair
Meals on Wheels™ Australia



A Year's Overview

FINANCIAL REPORTS



Directors' Report	7
Statement of Profit or Loss and Other Comprehensive Income	9
Statement of Financial Position	10
Statement of Changes in Equity	11
Statement of Cash Flows	12
Notes to the Financial Statements	13
Directors' Declaration	18
Auditor's Independence Declaration	19
Independent Audit Report	20

DIRECTOR'S REPORT

Directors' Report
For the Year Ended 30 June 2026

Your directors present this report on the Company for the financial year ended 30 June 2026.

Directors
Directors who held office during the financial year and up to the date of this report were:

Name	Position
Paul Sadler	Chair
Cathryn Hewitt	Director
Katie Kelly	Director
Tristan O'Shannassy	Company Secretary, Director
Kevin Reid	Director (resigned 21st September 2025, reinstated 22nd April 2026)
Robert Millar	Director
Michael Homden	Director (resigned 1st February 2026)
Tennille Valensisi	Director
Matthew Webster	Director (appointed 31st March 2026)

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 principal activities occurred during the financial year.

Operating Result
The net surplus of the Company for the financial year amounted to $81,205 (2025: deficit $17,948).

Directors' Report
For the Year Ended 30 June 2026

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 2026, the number of members was 6 (2025: 6).

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





Paul Sadler
Chair

Tristan O'Shannassy
Company Secretary

Dated: 23rd September 2026

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Statement of Profit or Loss and Other Comprehensive Income
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
Income			
Interest received		728	828
Donations		83,255	25,723
Conference sponsorship (DOH)		-	70,000
Memberships		39,835	37,938
Conference income		255,241	227,792
Contributions received		11,923	20,000
Government grants - National conference (SA DPC)		10,000	-
		400,982	382,281
Less: Expenses			
Accounting & audit fees		3,100	2,950
Bad debts		2,080	-
Bank charges		52	30
Consultant - executive		10,000	6,997
Donation/sponsorship		-	50,000
Dues & subscriptions		3,807	4,324
Executive assistant		17,241	13,270
Insurance premium		3,570	3,515
IT support		536	41
Legal fees		13,793	5,775
Public relations and communications		22,597	34,338
Miscellaneous expenses		98	80
National Conference Expenses		233,504	272,667
Teleconferencing		473	-
Travel and accommodation		6,733	5,522
Venue and catering		696	-
Website expenses		1,497	720
		319,777	400,229
Surplus/(deficit) for the year		**81,205**	**(17,948)**
Comprehensive income			
Other comprehensive income		-	-
Total comprehensive income/(loss) for the year		**81,205**	**(17,948)**

STATEMENT OF FINANCIAL POSITION

Statement of Financial Position
As at 30 June 2026

	Note	2026 $	2025 $
CURRENT ASSETS			
Cash and cash equivalents	2	259,740	158,784
Trade and other receivables	3	2,370	2,288
Other assets	4	4,687	24,669
Total current assets		266,797	185,741
NON-CURRENT ASSETS			
Intangibles	5	-	-
Total non-current assets		-	-
Total assets		266,797	185,741
CURRENT LIABILITIES			
Trade and other payables	6	8,788	8,937
Total current liabilities		8,788	8,937
Total liabilities		8,788	8,937
Net assets		258,009	176,804
Represented by			
EQUITY			
Retained surplus		258,009	176,804
Total equity		258,009	176,804

STATEMENT OF CHANGES IN EQUITY

Statement of Changes in Equity
For the Year Ended 30 June 2026

	Retained Surplus $	Total Equity $
Balance as at 1 July 2024	**194,752**	**194,752**
Surplus/(deficit) for the year	(17,948)	(17,948)
Balance as at 30 June 2025	**176,804**	**176,804**
Surplus/(deficit) for the year	81,205	81,205
Balance as at 30 June 2026	**258,009**	**258,009**

STATEMENT OF CASH FLOWS

Statement of Cash Flows
For the Year Ended 30 June 2026

	Note	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		337,605	281,989
Payments to suppliers		(331,632)	(346,303)
Interest received		728	828
Donations received		83,255	25,723
Grants		11,000	-
Net cash provided by operating activities	7b	**100,956**	**(37,763)**
Net increase in cash and cash equivalents		100,956	(37,763)
Cash and cash equivalents at beginning of financial year		158,784	196,547
Cash and cash equivalents at end of financial year	7a	**259,740**	**158,784**

NOTES TO THE FINANCIAL STATEMENTS

Notes to the Financial Statements
For the Year Ended 30 June 2026

NOTE 1 Material Accounting Policy Information

The financial statements were authorised for issue on 23rd September 2026 by the directors of the Company.

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 directors have determined that the Company is not a reporting entity because there are no users dependent on general purpose financial statements for decision making. 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 1048 Interpretation of Standards and AASB 1054 Australian Additional Disclosures. No other Accounting Standards have been intentionally applied in the compilation of this financial report.

The financial statements, 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 material 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 Company and specific criteria relating to the type of revenue as noted below, have 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 Company obtains control of the grant, it is probable that the economic benefits gained from the grant will flow to the Company and the amount of the grant can be measured reliably.

Donations and bequests are recognised as revenue when received.

NOTE 1 Material Accounting Policy Information (continued)

(a) Revenue (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 Company 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 Company 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.

NOTE 1 Material Accounting Policy Information (continued)

(e) Trade and Other Payables
Trade and other payables represent the liabilities for goods and services received by the Company 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 Company 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.

	2026 $	2025 $
NOTE 2 CASH AND CASH EQUIVALENTS		
CBA cheque account	259,740	158,784
	259,740	**158,784**
NOTE 3 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	2,370	2,288
	2,370	**2,288**
NOTE 4 OTHER ASSETS		
Prepayments	4,687	22,535
GST receivable	-	2,134
	4,687	**24,669**
NOTE 5 INTANGIBLES		
Trademarks	9,220	9,220
Less accumulated amortisation	(9,220)	(9,220)
	-	-
NOTE 6 TRADE AND OTHER PAYABLES		
Current		
Trade payables	1,448	6,385
Accrued expenses	-	1,725
Receipt in advance	827	827
GST payable	6,513	-
	8,788	**8,937**
NOTE 7 CASH FLOW INFORMATION		
(a) Reconciliation of Cash		
Cash at bank	259,740	158,784
	259,740	**158,784**
(b) Reconciliation of Cash Flow from Operations with		
Surplus/(deficit) after income tax	81,205	(17,948)
Changes in assets and liabilities:		
Decrease/(increase) in trade and other receivables	(82)	(2,288)
Decrease/(increase) in other assets	19,982	51,541
Increase/(decrease) in trade and other payables	(149)	(69,068)
Cash flows generated by operating activities	**100,956**	**(37,763)**

NOTE 8 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There are no contingent liabilities or contingent assets at the reporting date.

	2026 $	2025 $

NOTE 9 RELATED PARTY TRANSACTIONS

Director Paul Sadler received an honorarium of $10,000 plus GST in consideration for additional past services provided outside the ordinary duties of a director.

Directors received no other remuneration during the year. Directors were reimbursed for reasonable travel, accommodation and conference attendance expenses incurred in carrying out their duties.

NOTE 10 EVENTS AFTER BALANCE DATE

There are no events after the reporting date affecting these financial statements to be disclosed.

NOTE 11 COMPANY DETAILS

The registered office and principal place of business of the Company is:

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

Postal: PO Box 406
UNLEY SA 5061

DIRECTORS' DECLARATION

Directors' Declaration
For the Year Ended 30 June 2026

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 described in Note 1 to the financial statements; and

    b. give a true and fair view of the financial position of the registered entity as at 30 June 2026 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-profits Commission Regulations 2022*.

Paul Sadler

Tristan O'Shannassy

Paul Sadler
Chair

Tristan O'Shannassy
Company Secretary

Dated: 23rd September 2026

AUDITOR'S INDEPENDENCE DECLARATION

AUDITOR'S INDEPENDENCE DECLARATION

To the Directors 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 2026, 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 23rd day of September 2026

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INDEPENDENT AUDIT REPORT

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 (the Company), which comprises the statement of financial position as at 30 June 2026, the statement of profit or 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 material accounting policy information, 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 2026 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 & 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.

Other Information
The directors are responsible for the other information. The other information comprises the directors' report for the year ended 30 June 2026 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

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

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

Responsibilities of the 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 related 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.

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 judgment 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 23rd day of September 2026

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Meals on Wheels™
Australia