



Meals on Wheels™
Queensland



2023 ANNUAL REPORT

More
than just
a meal

COVER IMAGE: Thank you Mary.

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Funded by



Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

Queensland Meals on Wheels Ltd is supported by funding from the Australian Government under the Commonwealth Home Support Programme. Visit the Department of Health website (www.health.gov.au) for more information.

Queensland Meals on Wheels Ltd is supported by funding from the Queensland Government Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

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About Us

Meals on Wheels is a compassionate connector of people that delivers care and empathy with every one of our nutritionally balanced meals, making recipients and their families feel safe, supported and a member of the wider community. We nourish bodies and hearts which grows better communities.

We are more than just a meal, we are made up of people who generously donate their time, effort and care into making Meals on Wheels the caring, sharing, nurturing community that we are.

Meals on Wheels Queensland was first established in 1977 as a means to provide more centralised support and advice to 34 Meals on Wheels organisations across Queensland. Since that time our membership has grown to 114 Member Services operating across 144 locations, driven by 6,000 volunteers. Collectively we are providing peace of mind to children of aging parents, supporting people with a disability to live their lives their way, respecting people of all race, religions, nationalities and ethnicities and enabling them to stay at home and stay independent.

MOWQ was recognised on behalf of our wonderful membership in 2012 as a Queensland Great, which recognises extraordinary Queenslanders who have made a long term contribution to, or whose achievements have significantly impacted, the history and development of Queensland. This is an honour we extend to anyone who has volunteered their time to support the vulnerable members of their community.

Vision

Build independence to nourish the lives of individuals and strengthen communities.

Purpose

To enable people to continue to live independently by providing meals, social contact and services that support their wellbeing, health and safety.

Values

The core values of Queensland Meals on Wheels are:

- **Demonstrate Integrity**
- **Work with Accountability**
- **Be One Team**
- **Inspire Trust**
- **Innovate and Adapt**

A message from our Patrons



GOVERNOR OF QUEENSLAND

Message from the Governor of Queensland

As proud Joint Patrons of Meals on Wheels Queensland (MOWQ), we extend our gratitude for yet another year of service to some of the most vulnerable members of our community.

Just as this document is an opportunity for MOWQ to reflect on its achievements over the past year, we wish to use our part in it to praise and celebrate the remarkable dedication of those who run the organisation, and of course its many volunteers.

In the past year, more than 6,000 MOWQ volunteers delivered an astonishing 2.4 million meals to those in need across our State. These volunteers are the heart and soul of the organisation and the driving force behind its success.

We are also pleased to note the expansion of MOWQ services to Longreach, reinforcing your commitment to reaching every corner of Queensland and ensuring that no-one is without a nutritious meal when it's needed.

In 2023, MOWQ also signed contracts to extend services to Biggenden, Eidsvold, Gayndah, and Mundubbera, underscoring its determination to provide vital support to more Queenslanders.

The Let's Do Lunch program was greatly buoyed by a Commonwealth Grant for Stage 2 of the Aged Care Centre for Growth and Translation Research project, a testament to MOWQ's innovative approach to providing aged care.

And MOWQ is setting higher standards for aged care across Queensland, with the growth and success of its Serious Incident Response Scheme and Aged Care Code of Conduct training.

Taken together, MOWQ's efforts and successes this year are a testament to its resilience, dedication and vision, and its call to action to create a future in which no Queenslanders goes hungry or feels isolated.

Thank you for leading us on this journey of compassion, empowerment and hope.

**Her Excellency the Honourable
Dr Jeannette Young AC PSM**
Governor of Queensland

Professor Graeme Nimmo RFD

***Her Excellency The Honorable Dr Jeannette
Young AC PSM, Governor of Queensland and
Professor Graeme Nimmo RFD***



Chairperson's Report

A year in review



Welcome to this end-of-year review and what a busy year for us all. As I write this report I am feeling overwhelmed with the continuous media reports of disaster after disaster across the world. While it is not possible to be completely unaffected by these happenings as they occur, I decided to go looking for the 'bright and the cheerful' to lighten the mood. Here are my findings and no doubt you can add more:

- The Matildas who ignited young and old with joy and enthusiasm
- The Australian Swimming team at the recent World Championships
- The many athletes breaking records, especially Nina Kennedy as she became the first Australian woman to win a gold medal in Pole Vault
- The Doctors and Scientists making cancer treatment possibilities right here in our wonderful country
- The volunteers and supporters of Meals on Wheels who help to keep our communities well fed and connected.

The list continues to grow.

On a personal note there was our usual gathering with as many as possible to celebrate Christmas 2022, Des celebrated his 80th birthday with family and friends, and we sailed on the Queen Elizabeth from Sydney to Tasmania via Melbourne and return, catching up with friends along the way.

As always this has been a busy year for the Board. The strategic plan has been re-visited to assess our progress and to prepare for the next three years. There are many changes to implement as a consequence to the findings of the Royal Commission into the health and wellbeing of the vulnerable in our communities – these are a work in progress. The Compliance Committee, with assistance from Janine and Evan have revised all policies and procedures to ensure good governance for Meals on Wheels QLD Ltd. The Finance Committee have had their workload increased greatly this past year, especially with contract acquisitions and the opening of Grounds of Goodness Café. None of this is possible without the assistance of the wonderful staff at our home base in Brendale and to you all my grateful THANKS.

In October 2022 we lost a living legend with the passing of Mary Lowe AM and it was an honour to be invited to present an address at her funeral. This year the Mt Gravatt Meals on Wheels building has been re-named "The Mary Lowe Meals on Wheels Centre". A continuing reminder of her contribution to her/our community!

During the year many services have celebrated significant anniversaries and I thank you for the commitment and care that has been shown. It is always a pleasure to say Thank You and I have been able to attend some of these celebrations across the State:

- Yeppoon MoWs 50th
- Logan West MoWs 40th
- Ashgrove MoWs 50th
- Crosby Park MoWs 50th
- Yeronga MoWs 50th.

I have also been made very welcome at Annual General meetings this past year. The scope and variety of activities that I hear about gives me great hope for the future as we do what we do best – provide More than a Meal.

This year I was privileged to travel to Canberra twice. Firstly to be part of the Future Fit team to meet with our Federal Parliamentary Friends of Meals on Wheels and then in May to attend the Governor-Generals Luncheon in honour of the coronation of King Charles III. The Future Fit event was a wonderful opportunity to meet with likeminded volunteers, to compare notes, share our experiences, tell our stories to those elected to represent us in Parliament and to be introduced to the House by The Speaker, Milton Dick MP.

Lunch on the lawn at Yarralumla, Canberra, where the grounds in autumn glory made for a crisp (real cold) day, which was a great experience as I represented Meals on Wheels Australia. Both these trips gave the opportunity to extend my visit and stay with our daughter, Melissa and to catch up with our grandchildren and two great-grandchildren, making both trips extra special.

Bronco's Charity Event – an absolute blast and a fantastic opportunity to connect with others, tell our story, raise our profile and make money to top it off. Thank you to everyone involved! It was a great time on game night to watch the match (which we won) from an comfortable vantage point and to spot the sellers of tickets in their green aprons. Thank you to the players who went visiting and delivering with the Meals on Wheels volunteers in the lead up to this night. There were more stories of “my mother” was/is involved and I “know someone” – wonderful PR!

I have had an amazing, interesting, frustrating, satisfying, happy, sad but never dull journey in the six years I have been a Director on the Board of Meals on Wheels Queensland and the last three years as Chairperson. I have met wonderful people, had experiences to remember, seen the good and sadly sometimes the bad in our communities but it has all been part of my journey. Along the way it has been the people who have stayed with me that made this time so rewarding.

It has been an honour and a privilege to be part of a fantastic team of people whom I have had the opportunity to meet with, work with and enjoy life with. I have been humbled by the stories and the lives people lead and I sincerely thank you for including me in those stories and lives.

I thank you for your part in my story and wish you all the best as you continue your commitment to Meals on Wheels and to those whose welfare you care for.

Be well and safe as you go along your journey- may it be an interesting and satisfying one for your story.

Take Care and Best Wishes
Roslyn Broom
Chairperson
QMOW Ltd

Chief Executive's Report



It is an honour to provide you with the 2022/23 annual report for Meals on Wheels Queensland (MOWQ). It is a simple but extremely vital fact that providing care and social connection through the delivery of a nutritious meal would not be possible, and would not have endured for almost 70 years in Queensland, without the on-going commitment and willingness to give back to the community of the 6,000 volunteers, the steadfast work of the management committees and dedication of staff who all form part of the Meals on Wheels workforce and network of providers across Queensland.

The activities of the operations team in MOWQ have traversed this great state of ours and we have been able to visit each of the sixteen Aged Care Planning Regions at least once, which is an important indicator given the disaggregated nature of Queensland and the vast distances between Services in some cases. Over the past twelve months we have delivered a mix of regionally based Forums and one on one visits. The Forums allow Members to come together and share common problems and solutions and allows MOWQ to share on strategic and operational issues of the day. The individual Member visits allow us to dive deeper under the covers of a Member Service and provide direct training and operational support on specific issues.

The strategic issues have largely been in the advice and positioning of Meals on Wheels in the Support at Home program. In the Federal Budget in May 2023 the commencement date for Support at Home was extended to July 2025 providing more time and planning for this transition. Importantly MOWQ has provided feedback to the Department of Health and Aged Care (DoHAC) on the design including funding and the regulatory model with respect to meals and the interplay between our providers and the broader home care system in a

proposed and new program. Importantly DoHAC has also shown commitment to Meals on Wheels through the continuation of the Future Fit program. In 2022/23 financial year the program pivoted to an opt in basis with Queensland opting in to be a part of Future Fit. MOWQ has representation in the Future Fit Operations team which is the key group to advise and provide key input into the design of the products the program is developing. Importantly, Members representing front line service are integral parts of this team with Ipswich Meals on Wheels being the team co-captain as well as representatives from Bundaberg, Caloundra, Rockhampton and Sandgate. The 2023/24 financial year is where Members will start to see and hear more about what Future Fit will produce, through the feasibility study involving 31 Services from across Queensland and NSW who will trial and test the technology Future Fit is developing.

Overall MOWQ provided direct support to 114 members across the financial year which ranges from communication through emails, phone and face to face, regional forums and face to face training. We directly and intensively supported 9 members with respect to preparing for and responding to the Aged Care Quality and Safety audits. This always provides good insights and learnings we are able to share across the network in the name of collaboration, sharing best practice and continuous improvement. MOWQ has also supported six Members with ad-hoc funding applications, primarily aimed at securing ad-hoc funding for a shortfall between contracted CHSP meals and actual delivery. In this respect MOWQ assisted in achieving an additional \$0.9M in funding in this regard.

MOWQ has also responded to new capability requirements through the development of specific training with regard to the Serious Incident Response Scheme (SIRS) and the Aged Care Code of Conduct. Being suitably equipped to understand and train staff and volunteers on new requirements of government is a reality if members are to remain and grow as part of the home care system.

MOWQ provided assistance to 11 members of the community through access to the Financial Disadvantage Fund totalling \$3,913.30. The Group Insurance scheme was refreshed in 2022/23 with AB Commsure being appointed as our broker for the next three years.

Strategic Plan - Services

Within our second year of operating under the 2021-24 Strategic Plan, under the Services Pillar, MOWQ has also seen several Members look to us for shared service support in corporate functions or in some cases, relinquishing their CHSP contract. Shared Services is key part of the MOWQ strategic plan where our team will take on certain back of house functions for a Member including government reporting, managing My Aged Care, working with HCP providers and other operational functions. This year we extended that support to Collinsville & Scottville and Babinda. MOWQ also furthered our commitment to explore the Let's Do lunch program by applying for and successfully being awarded a Commonwealth Grant for Stage 2 of the Aged Care Centre for Growth and Translation Research project, an initiative of the Australian Government to establish Aged Care Research & Industry Innovation Australia (ARIIA) to transform the future of aged care delivery in Australia. This will provide the evidence base to determine the value of an extended service model that supports clients who are facing social isolation or loneliness and would benefit from extended time with volunteers completed over a meal. It will also provide MOWQ with key data on the operating model to make this a sustainable operation, should members wish to opt in. This research will be completed in Q4 of the 2023/24 financial year.

Strategic Plan - Capacity

Within the Strategic pillar of Capacity MOWQ committed during the year to securing CHSP contracts being relinquished, where it made sense. MOWQ officially commenced management of service in Longreach from July 2022 and throughout the year signed contracts for Biggenden, Eidsvold, Gayndah and Mundubbera as well as Ballarat in Victoria. It is the steadfast commitment of MOWQ to ensure that no community in Queensland and Australia for that matter, loses the Meals on Wheels model. MOWQ finalised the More than a Meal project with the Board resolving to focus outcomes from this research towards volunteer recruitment and retention. The focus in 2023/24 is towards developing an online system to onboarding the 300+ volunteer enquiries and applications MOWQ receive each year through our website. Alleviating front line pressures remains a cornerstone objective for MOWQ.

Strategic Plan – Sustainability

MOWQ under the Strategic Pillar of Sustainability opened the Grounds of Goodness Café in late June 2023. This decision coincided with the onboarding and opening of the Caboolture Satellite Hospital as it is located in the same precinct. Whilst our business case is predicated on the Orion office tower being occupied (which currently remains unoccupied) it was a distinct decision to build a relationship and customer base with the Hospital from day one. From a brand strategy perspective MOWQ has focussed on the current Trademark Agreement with Meals on Wheels Australia. This was brought into stark focus over the past twelve months with the interplay between the trademarks and the importance of our Code of Conduct and the reliance members have on the Code when needed. MOWQ will look at a sub-license agreement in 2023/24 with respect to the use of Trademarks once the head of agreement is in place with MOWA (now being a Company Limited by Guarantee). Through our Sponsorship Framework MOWQ was able to acquire a wonderful partnership with the Brisbane Broncos through the 50/50 Charity Raffle. With the support of 6 Member Services MOWQ raised \$5,200. Of equal if not more importance was the tremendous exposure Meals on Wheels received on game day and through interactions with the Broncos, through its players and fans both pre and post of the sponsored game day.

Strategic Plan – Positioning

Positioning the network of Meals on Wheels providers and our brand is an area of ongoing work for MOWQ. We continued to work closely with the Queensland Council of Social Services (QCOSS) and other charitable partners on their important and highly visible Town of Nowhere campaign. Being part of other important social issues to engage with government and community is an important part of extending the reach and awareness of Meals on Wheel's contribution to the community. Future Fit also ties into the Positioning pillar as Meals on Wheels are a partner to this project ie not directly funded by DoHAC but playing a key role in the design and benefits realisation. MOWQ and our Members have ensured that Queensland is actively participating in this important transformation program with great responses to the Finance and Operations Stocktake together with the Food and Nutrition Stocktake.

Chief Executive's Report cont'd

This data establishes the benchmark for Meals on Wheels services who are participating in Future Fit. Apart from the Feasibility Study key deliverables into 2023/24 will include technology that will aim to improve and standardise CRM together with a meals marketplace which may open up opportunities for more choice and more clients.

Key Funders

Meals on Wheels Queensland continues to be supported by the Department of Health and Aged Care through Sector Support and Development funding which is now extended out to June 2025. We are in our final year of funding with the State Government through the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts. This funding is vital in supporting our regional expos and ensuring Meals on Wheels plays a key role in the community particularly in the food security space. We thank both State and Federal agencies for their continued support to allow MOWQ to hold skilled resources to provide the network support to our Members and their communities.

Mary Lowe – an inspiration

We lost one of the greats of Meals on Wheels with the passing of former MOWQ and MOWA President Mary Lowe. I freely admit when times feel a little tough I think of the trail Mary blazed for all of us and the way Mary went about her work. Meals on Wheels rightly should continue to draw inspiration from her life and her contribution to community as we face up to the challenges of the current day.

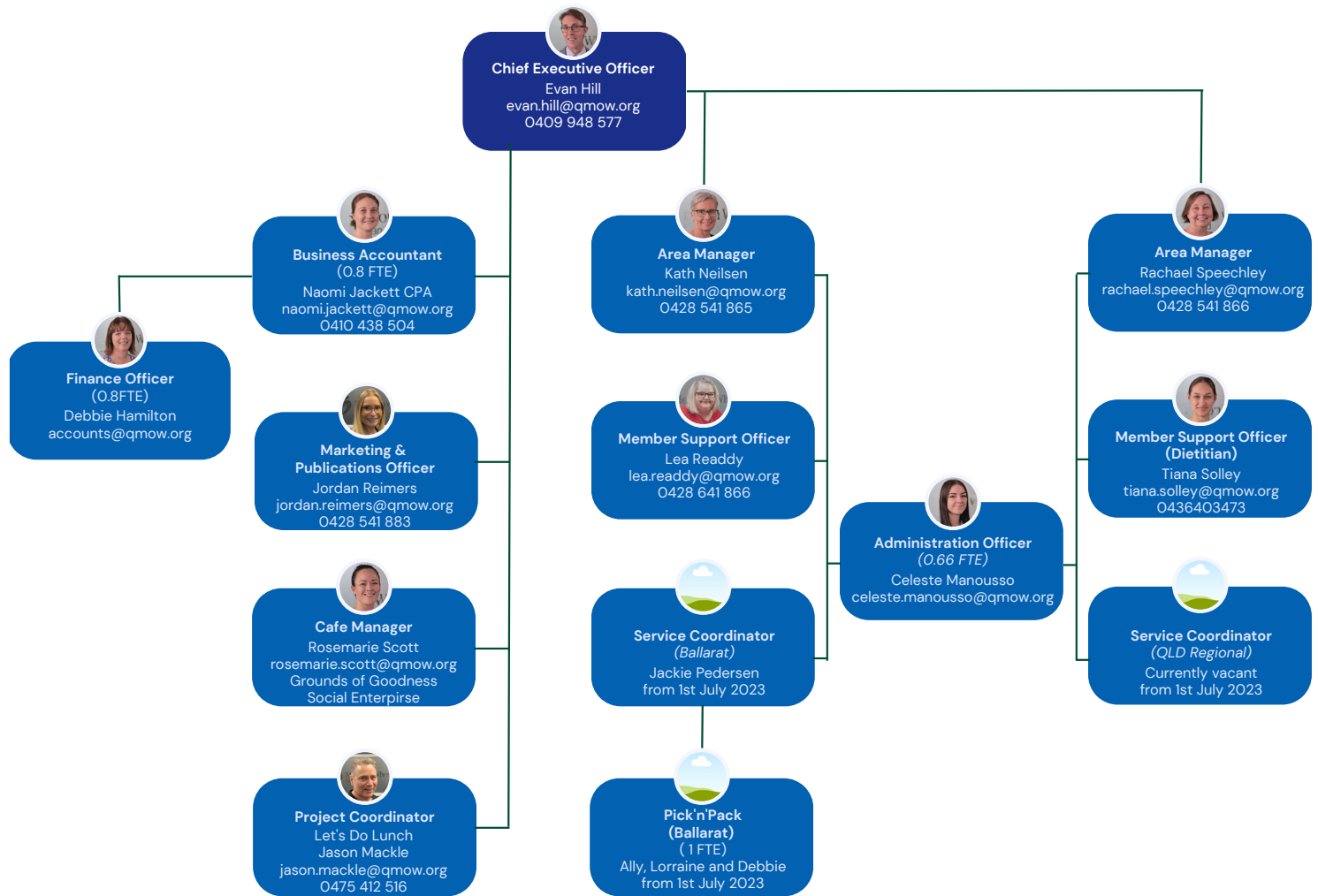
I would like to thank our Board of Directors who have worked incredibly hard to address several challenges over the past twelve months and for their continued support of myself and the Operations team. I would particularly like to thank our outgoing Chairperson Roslyn Broom who has led from the front and to Peter Mann our outgoing Secretary for sharing his experience and contributing greatly to our current Strategic Plan.

Finally I would like to thank all the team in MOWQ Operations who have worked incredibly hard across the financial year. As the Aged Care sector transforms so to do our operations and our delivery models and it is credit to the team for their commitment and adaptability to the many challenges that come our way. Together we look forward to working with you all over the coming years as we move towards the new Support at Home program.

Evan Hill
Chief Executive Officer
QMOW Ltd

Operations Organisational Chart

(30 July 2023)



Governance Statement

Achieving our Objectives

The Board's primary role is to ensure Queensland Meals on Wheels Ltd (MOWQ) pursues its Objects as laid out in the Constitution:

"The company is established for the public charitable purposes of providing benevolent relief to vulnerable members of the community by supporting the delivery of services to people in need, including the elderly, injured, disabled or others with similar needs."

MOWQ is heavily reliant on grants provided by the Commonwealth and State governments to support provision of this service to its members and their clients.

The Board is comprised of a maximum of ten Directors elected by the Members for three-year terms, with the option of two additional Directors appointed by the Board. Following the 2022 AGM, nine Board positions were appointed through the Election of Directors clause of the Constitution.

With two Directors not seeking reappointment, two Directors resigning throughout the year and one Director concluding their second three-year term, there was a total of six Director positions available for appointment in 2023/24.

Specific Responsibilities of the Board

The Board fulfils its primary role by:

- Formulating QMOW's Strategic Plan, considering feedback from Member Services with input from the CEO and staff
- Selecting, appointing, guiding, and monitoring the performance of the CEO
- Approving operating and capital budgets formulated by the CEO
- Monitoring management's progress in implementing the Strategic Plan
- Monitoring QMOW's financial performance, ensuring adherence to operating and capital budgets
- Putting in place a suite of delegations, policies and procedures
- Ensuring financial viability, solvency and sustainability of QMOW and Member Services
- Ensuring stakeholders receive regular reports, including financial reports
- Ensuring the Company complies with relevant legislation and regulations
- Acting as an advocate for QMOW and Member Services whenever and wherever necessary.

The Board has overseen the second year of the Strategic Plan 2021-2024 and completed a status review in June 2023. The Strategic Plan 2025-2027 will be developed throughout the 2023/24 financial year.

Management Structure and Responsibility

The Companies Governance Framework is based on accountability, effective delegation, and adequate oversight to support sound decision-making.

The Board is responsible for setting the strategic objectives and risk appetite of the Company and approves the Membership Code of Conduct to set the Board's expectations of the values, desired culture and behaviours within MOWQ and across the Membership.

The Board delegates certain powers to Board Committees to help it fulfil its roles and responsibilities. The Board also appoints the Chief Executive Officer (CEO).

The Board has delegated the operational management of the Company to the CEO, except for those matters specifically reserved to the Board or its Committees. The CEO, in turn, may, and has, delegated some of these powers and duties to officers under instruments of delegation.

Regardless of any delegations by the CEO, the CEO is accountable to the Board for the exercise of these delegated powers and operational performance.

At its discretion, the Board may form other committees to undertake specific duties from time to time. In 2022/23 the Board established an Innovation and Partnership Committee to work with the MOWQ CEO to review and make recommendations to the Board regarding major innovation initiatives, commercial partnerships and sponsorships to ensure the sustainability and growth of MOWQ and our member services.

Board Oversight

The Board oversees and monitors performance by:

- Meeting at least bi-monthly throughout the year
- Presenting the Finance Report at these meetings compiled from information provided by management
- Receiving additional information and input from the CEO when necessary
- Responding to decision requests from the CEO on key strategic issues.

In 2022/23 the Board held twelve Board meetings, satisfying the Constitutions minimum requirement of six. The majority of Board attendance was in person and an on-line facility for attendance is available at all meetings.

In addition to regular Board meetings, the Finance Committee met eleven times during the year and the Compliance Committee met on four occasions during the year.

Reporting to Members

The company did not hold a General Meeting this year, however has provided periodic updates to the Membership through Board meeting summaries and updates on progress against the Strategic Plan. The company also issues a weekly bulletin titled Friday Fast Facts that provides useful and topical information to the membership on a weekly basis.

The Board reports to Members at the Annual General Meeting through presentation of the Annual Report to Members, which includes Audited Financial Statements for the year just ended.

The Annual Report additionally includes further information about the strategy and operations of the organisation.

Governance Improvements

In the AGM in September 2022, resolutions were passed by the Membership to update the Constitution. This included changes to voting rights, qualification for membership of the board, Directors interests and other administrative amendments.

In 2022/23, the Compliance Committee reviewed all Board Policies together with the CEO reviewing all Operational Policies.

Queensland Meals on Wheels Ltd (MOWQ) is regulated in the main by the Australian Charities and Not for Profits Commission as a registered charity under the Australian Charities and Not for Profits Commission Act 2012 (ACNC Act). We are registered as a public company limited by guarantee under the Corporations Act 2001, which means the Corporations Act applies but in a manner modified by the ACNC Act.

MOWQ's registration as a company is effective from 14 March 2018 and operates according to a constitution adopted on approval by Members on 3 October 2017. Under the constitution, MOWQ's affairs are managed by the Board of Directors. This governance statement outlines how the Board discharges that responsibility.

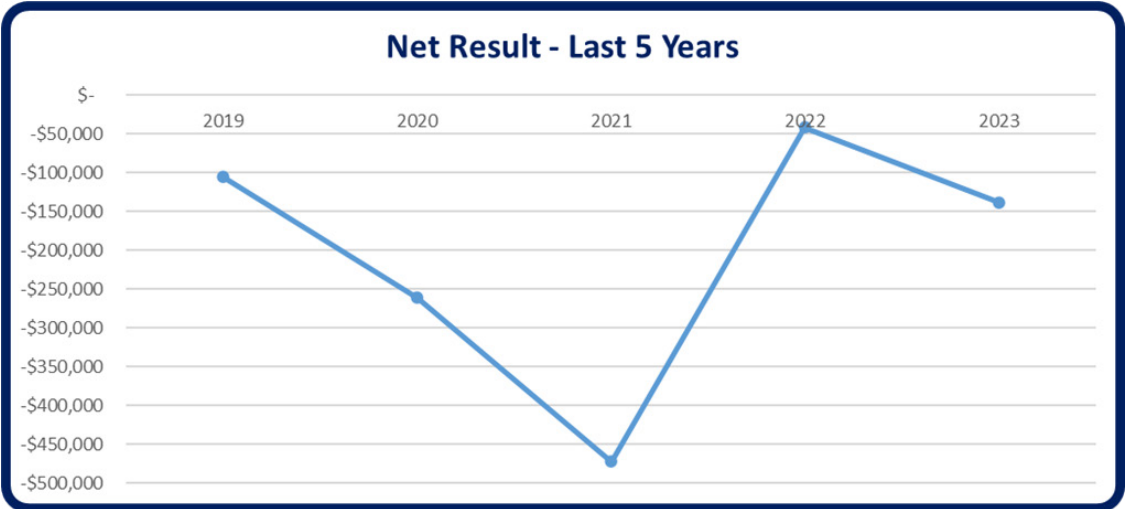
Finance Report

Financial Year Ended 30 June 2023

Net Result

The Board is satisfied with the financial results for the 2023 Financial year, with a reported net deficit of \$138,224 for the year ended 30 June 2023 against a budgeted deficit of \$171,148.

The 2022/23 deficit compares to previous years' surplus of \$41,642 as follows:



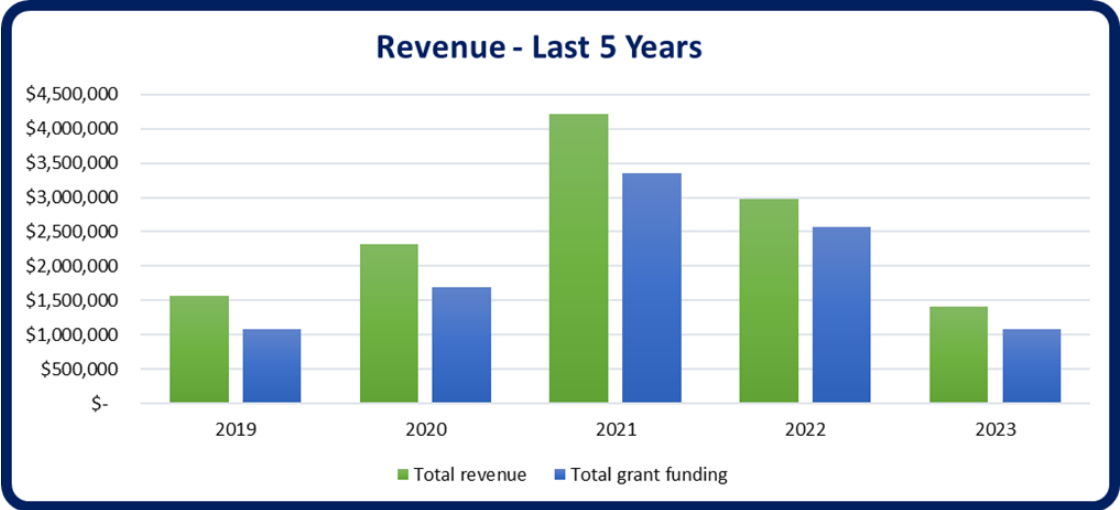
The major contributing factors to this positive variance include:

- Increased revenue from the research grant provided by ARIIA for the Let's Do Lunch project and other project funding as well as higher than anticipated donations and interest on our investments due to the increased cash rate,
- Reduced travels expenses due to the president luncheons not taking place.

Revenue

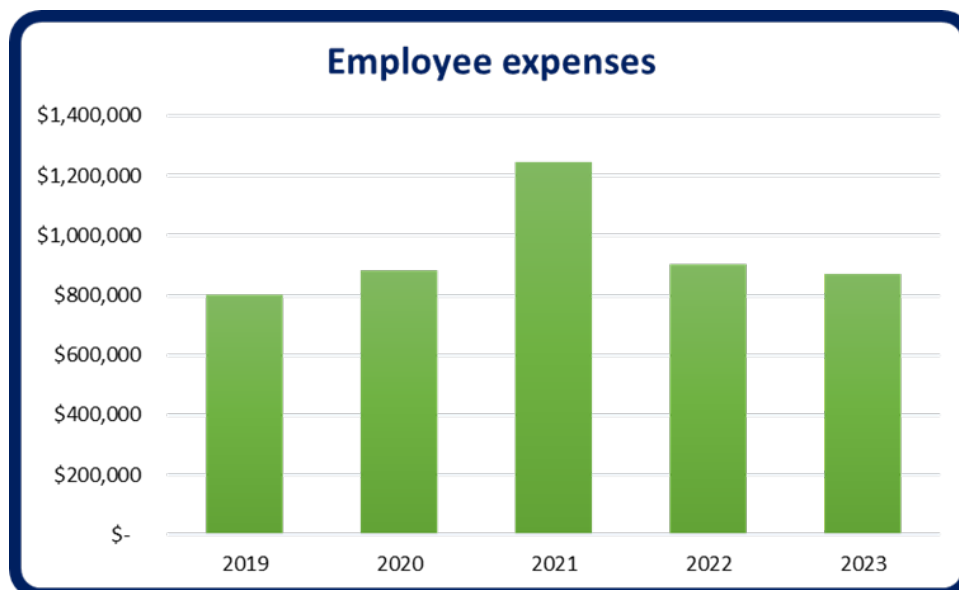
As in previous years, much of our revenue is derived from Commonwealth and Queensland Government grants. This was approximately 78% for the year ended 30 June 2023. We continue to be very grateful for the support of the Department of Health and Aged Care and the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts in providing these significant grants.

Revenue is back to pre-Covid-19 levels as the grant funding for the Covid-19 Emergency has ceased.



Expenses

Our major expense continues to be the employee salaries. In terms of staff, MOWQ is in an enviable position of having long-term experienced staff such as Rachael Speechley and Kath Neilsen, along with recruiting quality staff over the past few years. We are able to strengthen our support to member services in Queensland along with broadening our support to Federal Government initiatives such as the Ballarat Meals on Wheels relationship.



Other major expenses are as follows:

- Professional fees, including legal fees, continue to be one of our largest expenses. Legal fees in 2023 were higher due to legal matters surrounding North-West Meals on Wheels. We expect legal fees to be back to normal in the coming financial year.
- Travel and motor vehicle were within budget. Over the past few years, we have progressively replaced our vehicle fleet.

2023/24 Budget

The Board has approved a budget for the year ending 30 June 2024 which projects a deficit for the year of \$74,524 for the consolidated group. This includes the Ballarat Meals on Wheels operations, our Grounds for Goodness Café and Queensland Community Facilities (being Longreach, Gayndah, Biggenden, Eidsvold and Mundubbera Meals on Wheels services).

| | Core Operations | QCF | CF | CAFÉ | Total |
|------------------------------|------------------|-----------------|---------------|--------------|-----------------|
| Revenue | 1,433,339 | 262,431 | 1,377,941 | 415,680 | 3,489,391 |
| Cost of goods sold/expenses | (1,569,124) | (294,812) | (1,287,837) | (412,142) | (3,563,915) |
| Net surplus/(deficit) | (135,785) | (32,381) | 90,104 | 3,538 | (74,524) |

The Board has approved another deficit for MOWQ as we continue to invest into a sustainable future for MOWQ and Member Services along with continuing to provide the level of support to our Member Services that is considered appropriate. At this rate, MOWQ can continue to provide high levels of support for many more years to come as we invest our government grants and cash reserves.

Balance Sheet

MOWQ's balance sheet continues to be very strong at \$1,893,869 in cash reserves.



Summation

The financial position of MOWQ is strong, and the Board is confident that this will continue as the CEO and employees continue to implement support programs in line with the Strategic Plan 2021-2024, our Activity Work Plan with the Commonwealth government, and specific requirements of other grants.

While we project to invest our reserves again for a further year, be assured that the Board and CEO are committed to maintaining a strong balance sheet and investing our Grants and cash reserves over the next few years for the benefit of all Member Services and a sustainable future for Meals on Wheels in Queensland.

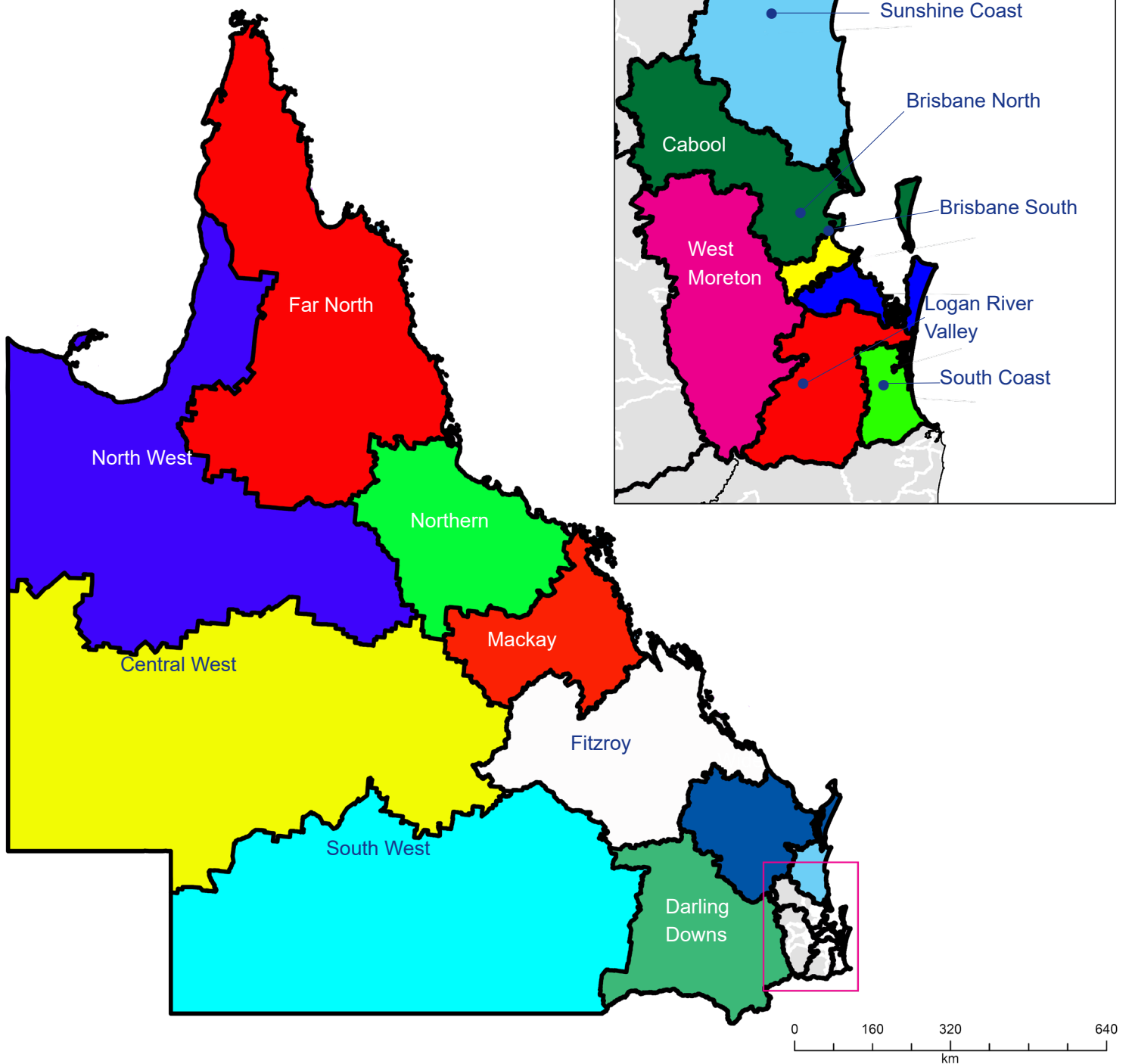
The formal financial statements are included at the end of this Annual Report which show our financial performance and position in more detail for the year ended 30 June 2023. Attached to the financial statements is the Auditor's Report from BDO to meet our compliance requirements. I would like to thank Anthony Whyte and his team for their work in completing the audit and their high level of professionalism exhibited in working with our staff and Board.

I would also like to thank the other MOWQ Directors, the CEO and the MOWQ team for their efforts during 2023. The commitment of all parties to accurate and complete financial reporting is a demonstration in effective teamwork and is essential in assisting the Board to make informed financial decisions on behalf of our Member Services.

Judith Brown
Director
Chair of Finance Committee

Membership

Our membership



Brisbane North

Ashgrove Meals on Wheels Inc
Chermside Meals on Wheels Inc
CommuniQLD - Paddington Meals on Wheels
Crosby Park Meals on Wheels Inc
Geebung Meals on Wheels Incorporated
Kenmore Meals on Wheels Inc
Sandgate & District Meals on Wheels Inc
Stafford & Districts Meals on Wheels Association
Incorporated

Brisbane South

Capalaba District Meals on Wheels Inc
Inala Meals on Wheels Inc
Meals on Wheels South Brisbane - incorporating:

- Acacia Ridge Meals on Wheels
- Bulimba Meals on Wheels
- Carina Meals on Wheels
- Centenary Meals on Wheels
- Cleveland District Meals on Wheels
- Holland Park Meals on Wheels
- Mt Gravatt Meals on Wheels
- Sherwood District Meals on Wheels
- Sunnybank Salisbury Meals on Wheels
- Victoria Point/Redland Bay Meals on Wheels
- Yeronga Meals on Wheels

Minjerriba Meals on Wheels
Wellness Group Australia
Wynnum Manly & District Meals on Wheels
Association Incorporated

Cabool

Deception Bay Meals on Wheels Inc
Kilcoy Meals on Wheels Inc
Meals on Wheels - Redcliffe Inc
Meals on Wheels Moreton Bay Region -
incorporating:

- Bribie Island Meals on Wheels
- Burpengary Meals on Wheels
- Caboolture Meals on Wheels
- Pine Rivers and District Meals on Wheels

Central West

Barcaldine Regional Council incorporating:
Alpha Meals on Wheels Inc
Aramac Meals on Wheels
Barcaldine Meals on Wheels Incorporated
Boulia Community Support Service
Meals on Wheels Longreach**
Winton Meals on Wheels

Darling Downs

Chinchilla Meals on Wheels Association
Clifton Meals on Wheels Inc
Crows Nest Qld Meals on Wheels Incorporated
Gatton Meals on Wheels Inc
Goondiwindi Meals on Wheels Service Inc
Inglewood Meals on Wheels
Jandowae Meals on Wheels Association
Incorporated
Killarney Meals on Wheels
Meals on Wheels - Dalby
Miles Meals on Wheels Inc
Millmerran Meals on Wheels
Pittsworth Meals on Wheels Association
Incorporated
St Stephens Toowoomba Meals on Wheels Inc
Stanthorpe Meals on Wheels
Tara Meals on Wheels Inc
Wandoan District Meals on Wheels Inc

Far North

Atherton District Meals on Wheels Inc
Aurukun Shire Council - Meals on Wheels
Babinda District Meals on Wheels Inc
Cairns Meals on Wheels Inc
Cardwell Meals on Wheels Incorporated
Douglas Shire Meals on Wheels (Mossman)
Innisfail Meals on Wheels Inc
Mareeba Meals on Wheels Inc
Marlin Coast Meals on Wheels Inc
Mission Beach Meals on Wheels Incorp
Napranum Aged and Disability Services
Ravenshoe and District Meals on Wheels
Incorporated
Tully Meals on Wheels Incorporated

Fitzroy

Baralaba Community Aged Care Association Inc
Biloela Meals on Wheels
Boyne Tannum Meals on Wheels Service Inc
Discovery Coast Meals on Wheels
Gemfields Community Support Association Inc
Gladstone Blue Care
Meals on Wheels Mount Morgan Inc
Moura Meals on Wheels - Bluecare
Rockhampton Meals on Wheels Incorporated
Springsure Meals on Wheels
Taroom Meals on Wheels Assoc Inc
Wowan/Dululu Community Volunteer Group Inc
Yeppoon Meals on Wheels Incorporated

** Under management of Meals on Wheels Queensland as of 1st July 2022

Logan River Valley

Beaudesert And District Community Meals on
Wheels Services Association Inc
Beenleigh & Districts Senior Citizen's Centre Inc
Meals on Wheels
Jimboomba Meals on Wheels - Able Australia
Logan Central Meals on Wheels Incorporated
Logan West Meals on Wheels Incorporated
Rochedale Springwood Meals on Wheels
Incorporated
Shailer Park Meals on Wheels Inc

Mackay

Clermont Meals on Wheels Inc
Mackay Meals on Wheels Association Incorporated
Proserpine Meals on Wheels Services Inc

North West

Hughenden Meals on Wheels
Julia Creek Meals on Wheels - McKinlay Shire
Mount Isa Meals on Wheels Inc

Northern

Bowen Meals on Wheels Inc
Collinsville & Scottville Meals on Wheels
Association Incorporated
Ingham Meals on Wheels Inc
Magnetic Island Meals on Wheels
Saint Andrews Meals on Wheels Lower Burdekin
Committee (Ayr)
St Andrews Meals on Wheels - Townsville

South Coast

Broadbeach Meals on Wheels Inc
Nerang & District Meals on Wheels
Palm Beach Share 'n' Care Centre Inc.
Paradise Point & Districts Meals on Wheels Inc
Southport Meals on Wheels Senior Citizens Assoc
Inc

South West

Dirranbandi Meals on Wheels
Meals on Wheels Cunnamulla Inc
Meals on Wheels Mitchell Qld Branch Inc
Roma Meals on Wheels Inc
St George Meals on Wheels Assoc Inc
Surat Meals on Wheels

Sunshine Coast

Blackall Range Care Group Ltd - Meals on Wheels
Coolum Beach Meals on Wheels Inc.
Glasshouse Country Care
Gympie Meals on Wheels Inc
Maroochydore Meals on Wheels - Suncare
Meals on Wheels Caloundra Inc
Nambour Meals on Wheels Service Inc
Pomona & District Meals on Wheels
Tewantin - Noosa Meals on Wheels Inc
Tin Can Bay Meals on Wheels Inc

West Moreton

Boonah District Meals on Wheels Inc
Ipswich Meals on Wheels Inc. - incorporating

- Brisbane Valley Care and Concern Meals on
Wheels
- Laidley Meals on Wheels
- Lowood Meals on Wheels
- Redbank (Woogaroo) Meals on Wheels

Rosewood Meals on Wheels

Wide Bay

Bundaberg & District Meals on Wheels Inc
incorporating the community of Discovery
Coast
Childers Meals on Wheels
Gayndah Meals on Wheels
Gin Gin Meals on Wheels Association Incorporated
Meals on Wheels Fraser Community Inc
Murgon Meals on Wheels Inc
SB Care incorporating the communities of:

- Blackbutt & Bernarkin
- Kingaroy
- Proston
- Nanango
- Wondai
- Yarraman

Wide Bay Hospital incorporating the communities
of:

- Biggenden
- Eidsvold
- Mundubbera



***92% of meals are
provided to clients
supported through
Aged Care Programs***

Member Support

Team Highlights

Highlights for the member support team have been:



“One of the highlights for the year was supporting several of our Members’ successful submissions of the Ad Hoc Funding requests. With almost one million dollars granted to those Members over the past year, it provided relief of some financial pressures and enabled Services to continue to operate by increasing their capacity.”



“I love to see the growth in people’s knowledge, skills and more importantly their confidence as they face new roles in their services. Training forms a large part of the support we provide and to see the positive impact of the sessions we run is amazing. I especially enjoy the one on one training sessions, the relationships built and the ongoing support we can provide is unique.”



“A road trip with Jordan up to the Mackay and Fitzroy areas for the regional Disability Expos. It was great having the opportunity to connect with the regional services of Clermont, Springsure and The Gemfields face-to-face in their hometowns between expos and get a taste for what Meals on Wheels means to their communities.”



“Meeting Jan and her team at Boulia Community Support Service was a truly humbling experience. In many rural and remote areas, low level aged care supports are the only services available within these towns, no clinical services are offered with many clients needing to relocate when they reach this level of care. Our newest service situated in remote northwest Qld is no different, following our MOW ethos of keeping older Australians in their homes for longer was the perfect fit for this town.”

Facts and Figures

Service Visits:



16 Regional Road Trips across the year



1703 Engagements with Individual Member Services

Whilst an extensive amount of our work is primarily through calls and emails, we do look forward to visiting each service where possible. Service visits are normally in response to a broader issue that may need more support than that which can be provided verbally or electronically.

Supporting Services with issues such as human resource matters, menu planning, IT support and contractual obligations is a vital part of our teams purpose.

Training:



38 Sessions



299 Volunteers



80 Staff



2 Training Programs Developed

Training development has focused on the changes being implemented as part of the reforms to Aged Care. The changes to the Aged Care Act, primarily Code of Conduct and Serious Incident Response Scheme, have led to the development of specific Meals on Wheels suitable material for both staff and volunteers.

This past year, we have also adapted some previously developed training modules to be multi model so that they can be presented in a format best suited to the member service.

Support at Home Engagement:



17 Support at Home Forum held

Support at Home engagements have allowed each Member attending to have a better understanding of the new Program that commences in 2025. The presentation consists of the New Standards, Aged Care Act, SIRS, Sector Reforms, Code of Conduct and overall, how Meals on Wheels Members are reflected in the new Program.

Quality Standards Support:



9 Member Services supported through Quality Review

Service sought the support of the team to prepare, undertake and response to their Quality Reviews throughout the year. From explanation on the expectations of the Aged Care Quality and Safety Commission after notification through Self-Assessment, Support during the audit and assistance with a Continuous Improvement Plan where required in response, our team has used the learning from these to better inform resources for all.

The changes made to our published resources such as the Client and Carer's Guide and Volunteer Handbook can come from the recommendations made during audits.

Advocacy of the Brand:



28 Engagements with local networks and communities

The Member Support team will always advocate for our iconic brand with other providers when the opportunity arises. From regional expos to large care expos held in metro areas, provider educational sessions and networking events, we ensure our brand is prominent whilst making contacts that will benefit the wider network.

Community Engagement/Expos

Throughout the year Meals on Wheels Queensland invested in community engagement events and expos across Queensland. The past financial year has been extremely successful, with COVID-19 related issues coming to a halt, MOWQ was able to attend a wide range of events and expos as listed below achieving significant benefits including:

- Engagement with the general public / new audiences,
- Engagement with other vendors,
- Increased brand awareness,
- Increased education on how Meals on Wheels operates and who can receive the service.



Bundaberg Regional Disability Expo

| Date | Event/Expo |
|----------------------|--|
| 12 August 2022 | Hervey Bay Regional Disability Expo PCYC, 9 O'Rourke Street, Pialba |
| 6-8 September 2022 | QCOSS Conference Trade Stand Sofitel Brisbane Central, 249 Turbot Street, Brisbane |
| 8 September 2022 | Sunshine Coast Regional Disability Expo Caloundra Indoor Stadium North Street, Golden Beach |
| 15-16 September 2022 | CARE Expo Brisbane (Australian Events) Hall 1, Brisbane Convention & Exhibition Centre |
| 7 October 2022 | Toowoomba Regional Disability Expo Cliver Berghofer Recreation Centre (The Works) 20 Baker Street, Darling Heights |
| 14-15 October 2022 | Brisbane Disability Expo (Impact Institute) Royal International Convention Centre 600 Gregory Terrace, Bowen Hills |
| 21 April 2023 | Bundaberg Regional Disability Expo PCYC, 1 Civic Avenue, Bundaberg |
| 16 May 2023 | Cairns Regional Disability Expo Fred Moule Exhibition Centre Cairns Showgrounds, Mulgrave Road |
| 19 May 2023 | Townsville Regional Disability Expo Townsville Stadium 40-48 Murray Lyons Crescent, Annandale |
| 23 May 2023 | Mackay Regional Disability Expo McDonald's Mackay Multisports Stadium 107 Juliet Street, Mackay |
| 26 May 2023 | Capricorn Coast Regional Disability Expo Bravus Arena, Sir Raymond Huish Dr, Rockhampton |
| 16-17 June 2023 | Gold Coast Disability Expo Gold Coast Convention and Exhibition Centre 2684-2690 Gold Coast Highway, Broadbeach |

KPI & Demographic Update

The 2022/23 financial year represented the second year of the Meals on Wheels Queensland Strategic Plan 2021-2024. The scorecard acts as a mechanism to record, monitor, and assess the key activities within the MOWQ Strategic Plan. Each of the activities outlined link with the overarching strategies of the Strategic Plan and are measured using relevant indicators.

| STRATEGIC PILLAR: SERVICES | |
|--|--|
| ACTIVITY | DELIVERABLES |
| Development of Let's Do lunch program | <ul style="list-style-type: none"> • ARIIA Research Grant approved February 2023 • Six members participating in project |
| More than Just a Meal Research Project | <ul style="list-style-type: none"> • Volunteer Attraction and Retention identified as priority • Scoping exercise to explore options completed • Option to invest in technology |
| Shared Services | <ul style="list-style-type: none"> • Two additional members receiving MOWQ shared service model |
| Hub Models | <ul style="list-style-type: none"> • Exploring options in two regions |
| STRATEGIC PILLAR: CAPACITY | |
| Training Programs | <ul style="list-style-type: none"> • SIRS • Aged Care Code of Conduct • Volunteering Queensland My Governance Journey released |
| Local Jobs Program | <ul style="list-style-type: none"> • Completed in one region |
| STRATEGIC PILLAR: SUSTAINABILITY | |
| Grounds of Goodness Café | <ul style="list-style-type: none"> • Opened 19 June 2023 |
| Sponsorship | <ul style="list-style-type: none"> • One sponsorship acquired |
| CHSP Funding | <ul style="list-style-type: none"> • \$0.9M in additional funding supported |
| MOWQ Regional Services | <ul style="list-style-type: none"> • Delivering CHSP contracts in 6 additional locations |
| Membership | <ul style="list-style-type: none"> • Two new Members onboarded |
| STRATEGIC PILLAR: POSITIONING | |
| Partnerships | <ul style="list-style-type: none"> • QCOSS (Town of Nowhere) • Housing Action Lab (completed) • Home Care Packages State Agreements – four new regional agreements in 22/23 |
| Future Fit | <ul style="list-style-type: none"> • Financial and Operations Stocktake data insights released • Design phase for new platform under way. • Food and Nutrition Stocktake completed – data analysis under way • Exploring service continuity options for other jurisdictions • Design of Meals Marketplace under way |

KPI & Demographic Update cont'd

As presented in Table 2 below, across our 144 Member Service facilities, almost half of our Services continue to produce meals in their own kitchen. A quarter of facilities receive meals from their local hospital or aged care facility, whilst another portion receive meals from a neighbouring Meals on Wheels cooking kitchen or a third party supplier.

Table 2. MOW Meal Supply Analysis

| Supplied By | No. Service Facilities | % |
|--|------------------------|------|
| Own Cooking Kitchen | 65 | 45.1 |
| Local Hospital/Aged Care Facility | 37 | 25.7 |
| Neighbouring Meals on Wheels Kitchen | 23 | 16.0 |
| Third Party Supplier | 17 | 11.8 |
| Third Party Supplier & Own Cooking Kitchen | 2 | 1.4 |
| Total | 144 | |

Across Queensland, majority of Services continue to offer a hot meal, with just over a quarter of Services choosing not to deliver hot meals (Table 3). Approximately two thirds of Meals on Wheels Services have the option of a frozen meal. Chilled meal options are available from just over 50% of Meals on Wheels providers in Queensland.

Table 3. MOW Meal Type Offered Analysis

| Meal Type | % of Services |
|-----------|---------------|
| Hot | 72.5 |
| Chilled | 50.3 |
| Frozen | 67.3 |

Whilst over half of Meals on Wheels Services operate five days a week, a significant number deliver four times a week. As displayed in Table 4, there are a small portion of Services that offer weekend delivery.

Table 4. MOW Days of Delivery Analysis

| Number of Delivery Days | No. Service Facilities | % |
|-------------------------|------------------------|------|
| >5 | 3 | 2.1 |
| 5 | 87 | 60.4 |
| 4 | 5 | 3.5 |
| 3 | 37 | 25.7 |
| 2 | 4 | 2.8 |
| 1 | 8 | 5.5 |
| Total | 144 | |

As outlined below in Table 5, majority of the total number of meals delivered in Queensland across the year 2022/2023 were subsidised through the Commonwealth Home Support Program though this has decreased by 5% compared to last year. This aligns with the increase in HCP meals by 7% which corresponds to the additional number of HCPs released by the federal government over the past twelve months. NDIS meals continues to decrease representing only 1.5% of total meals delivered.

Table 5. MOW Meal Funding Analysis

| Meal Funding | % |
|---|------|
| Commonwealth Home Support Programme (CHSP) | 71.0 |
| Home Care Package (HCP) | 21.0 |
| Dept. of Communities (QCSS) | 3.0 |
| National Disability Insurance Scheme (NDIS) | 1.5 |
| Commercial (full fee) | 3.5 |

*based on 80% of returned 2023 membership renewals.

As part of MOWQ’s communication and engagement resourcing, the following enquiries and published resources were recorded in 2022/23 (Table 6).

Table 6. MoWQ Enquiries and Publications Analysis

| | |
|--|--------|
| Client and Service Calls - 1300 No | 1,973 |
| Client Website Enquiries | 401 |
| Volunteer Website Enquiries | 379 |
| NDIS specific Website Enquiries | 48 |
| Printed resources such as Client & Carer Guides, Volunteer Guides, Flyers, Business cards etc. | 68,153 |

Established in 2011, the Queensland Meals on Wheels Roll of Honour names those volunteers who have been involved with Meals on Wheels for 30 or more years. The majority of our Member Services have been in operation for over 30 years, with the Roll of Honour's 445 nominees representing 80 of these Services.

Meals on Wheels Services have relied upon the generous support of those volunteers who selflessly put the needs of others first. The contributions made by these individuals can be measured by the enduring success of Meals on Wheels operations across Queensland. Their continuing dedication to those they serve is to be highly commended.

This year, we honour:



ROLL OF HONOUR

IN RECOGNITION OF 30 YEARS OR MORE OF
SERVICE TO



Meals on Wheels™

INDUCTED TO THE ROLL IN 2023

ANNE CURETA
MEALS ON WHEELS BRISBANE SOUTH - MT GRAVATT FOR 33 YEARS OF SERVICE

BRENDA JONES
YERONGA MEALS ON WHEELS FOR 52 YEARS OF SERVICE

CHARLES MARENTES
MEALS ON WHEELS BRISBANE SOUTH - HOLLAND PARK FOR 34 YEARS OF SERVICE

CONSTANCE CAMERON
MEALS ON WHEELS BRISBANE SOUTH - MT GRAVATT FOR 33 YEARS OF SERVICE

DORIS LANGENBRUCH
MEALS ON WHEELS BRISBANE SOUTH - CARINA FOR 31 YEARS OF SERVICE

DOROTHY POWNALL
MITCHELL MEALS ON WHEELS FOR 32 YEARS OF SERVICE

HEATHER TUCKERMAN
MACKAY MEALS ON WHEELS FOR 44 YEARS OF SERVICE

JOAN HAMILTON
MACKAY MEALS ON WHEELS FOR 32 YEARS OF SERVICE

JUNE MCNICOL
YERONGA MEALS ON WHEELS FOR 52 YEARS OF SERVICE

MARIAN HARRISON
MITCHELL MEALS ON WHEELS FOR 32 YEARS OF SERVICE

MARIE TAIT
MEALS ON WHEELS BRISBANE SOUTH - MT GRAVATT FOR 31 YEARS OF SERVICE

MARILYN CASEY
STAFFORD MEALS ON WHEELS FOR 31 YEARS OF SERVICE

MAURA HANDLEY
MEALS ON WHEELS BRISBANE SOUTH - MT GRAVATT FOR 35 YEARS OF SERVICE

OLIVE KELLY
MEALS ON WHEELS BRISBANE SOUTH - CARINA FOR 31 YEARS OF SERVICE

PATRICIA WINNET
MEALS ON WHEELS BRISBANE SOUTH - SHERWOOD FOR 47 YEARS OF SERVICE

Mary Lowe Living Legend Award



PAST RECIPIENTS

- 2012 - Erla Irving, Charleville Meals on Wheels
2013 - June Conolly, Maroochydore Meals on Wheels
2014 - Anne Morris, Mount Isa Meals on Wheels
2015 - Lola Wernowski, Boonah Meals on Wheels
2016 - Sue Tyson, St Stephens Toowoomba Meals on Wheels
2017 - Stewart Trevor, Centenary Meals on Wheels
2018 - Norrien Hinds, Collinsville / Scottville Meals on Wheels
2019 - Ralph Davies, Mitchelton Meals on Wheels
2020 - Beryl Read, Bowen Meals on Wheels
2021 - Brian and Evelyn Daley, Yeppoon Meals on Wheels
2022 - Geena Luckin, Crosby Park Meals on Wheels Inc.
2023 Recipient will be announced during the AGM.

The Meals on Wheels Queensland Mary Lowe Living Legend Award recognises the valuable contribution of those volunteers who have paved the way in Meals on Wheels.

Their collective volunteering efforts contribute to the framework of a flourishing and cohesive community and they are the embodiment of the Queensland Meals on Wheels vision and values.

The outstanding leadership qualities of these individuals act as an inspiration for future generations and their legacies are firmly embedded in the foundations of a prospering Meals on Wheels Sector.





Meals on Wheels
Queensland

Queensland Meals on Wheels Ltd

ACN 624 466 084

Financial Statements

For the year ended 30 June 2023

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report

The Directors of Queensland Meals on Wheels Ltd (MOWQ) present their report together with the financial statements of the entity, being MOWQ (the company) for the year ended 30 June 2023 and the Independent Audit Report thereon.

Directors' details

The following persons were Directors of Queensland Meals on Wheels Ltd during or since the end of the financial year.

Roslyn Broom

Board Member since 2017

Chairperson from 02 October 2019

Compliance Committee Chair from 02 October 2019

- Diploma of Teaching (Early Childhood) - Experience NSW, SA and VIC.
- 47 years Girl Guides Australia – Management roles at Local, Regional & State level
- 18 years' experience teaching English with International Students
- 20 years Music Examination Supervisor with ANZCA
- 25 years with Meals on Wheels Sunnybank/Salisbury – 3 years as Secretary; 17 years as President
- Member of Red Cross Australia, Sunnybank Branch
- Local Supporters Group member, Sunnybank Salisbury Meals on Wheels
- Board of Director of Meals on Wheels Australia

Penny McClelland

Board Member since 2017

Member of Finance Committee since 02 October 2019

- 21 years with International IT Company – various roles within the organisation
- Volunteer Councillor for two Not for Profit Advisory Organisations
- Held an Electorate Officer position with a State Member of Parliament 2009 to 2012
- Joined Bulimba & Districts Meals on Wheels in 2004. Committee Member for 2 years, Vice-President for 2 years and President for 14 years
- Board Member of Meals on Wheels Brisbane South

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Alexi Paasonen

Board Member to 01 March 2023

Company Secretary to 28 September 2022

Member of Compliance Committee 25 Sept 2018 to 02 October 2019, 22 January 2021 – 01 March 2023

Member of the Finance Committee to 22 January 2021

- Bachelor of Commerce, Majoring Economics and Finance
- 5 years on the QMOW Board

Judith Brown

Board Member since 02 October 2019

Chair of the Finance Committee since 30 October 2019

- Treasurer of Cairns Meals on Wheels since 2018
- Partner at PSK Private Wealth since 2022
- Director and Board Member of All Financial Services - Darwin since 2017
- Bachelor of Commerce – Accounting
- Diploma of Financial Planning
- Member of the Financial Planning Association of Australia
- Member of the Tax Practitioners Board
- Associate Member of CPA Australia

Leigh Kennedy

Board Member to 27 September 2022

Member of the Compliance Committee to 27 September 2022

- Committee Member of Mt Gravatt Meals on Wheels since 1988 including 3 years as Secretary. Granted Life Membership in September 2015.
- Past Chairperson of Eastern Star (Australia) Foundation Ltd
- Immediate Past Worthy Grand Matron – Grand Chapter of Queensland, Order of the Eastern Star

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Dr Karen Abbey

Board Member to 19 June 2023

- B Sc Hon Human Nutrition Grad Dip Nutr & Diet Masters H Sc Management Cert IV Trainer and Assessment Cert III Commercial Catering PhD
- Foodservice Dietitians
- Special Dietary Chef
- Foodservice Ambassador Procurement Australia (Church Resources)
- Clinical Academic University of Queensland
- Director Nutrition & Catering Consultancy
- Founder Nutrition & Catering Global Hub
- Founder and Chairperson Nutrition & Catering Institute
- Member of Institute Hospital and Health Care
- Member of Australian Association Gerontology
- Member of Australia Institute of Company Directors
- Member of Coeliac Society of Australia
- Member Food Suppliers Association Australia

Peter Mann

Board Member since 22 September 2020

Member of the Finance Committee since 23 September 2020

Company Secretary from 28 September 2022

- Bachelor of Commerce
- Diploma of Business Studies - Insurance
- Diploma of Financial Planning
- Fellow Australian Insurance Institute
- Member of CPA Australia
- Fellow Member of Australian and New Zealand Institute of Insurance and Finance
- Board of Management (Treasurer) Meals on Wheels Moreton Bay Region
- Board Director and Board Treasurer of STAR Community Services Ltd
- Board Director of Connections Inc

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Matthew Webster

Board Member since 28 September 2022

Chair of the Innovation and Partnerships Committee since 02 March 2023

- Fellow, Australian Institute of Management (FAIM), now IML
- Bachelor of Health Science
- Director, WebIT Pty Ltd
- Director, Real Estate Industry Partners Pty Ltd
- Volunteer and Services Branch VP, Ashgrove Meals on Wheels
- LinkedIn Profile www.linkedin.com/in/mattpwebster

Michael Stevens

Board Member since 28 September 2022

Member of the Innovation and Partnerships Committee since 02 March 2023

- Master of Project Management
- President of SRV Baseball Inc
- Board Director of Warriba Sports Club
- Director of StevFoxOne Pty Ltd, IT Consultancy

Ian Collier

MOWQ Board Member since 28 September 2022

Member MOWQ Board Compliance Committee. Member MOWQ Innovation and Partnerships Committee.

- President Wynnum Manly Meals on Wheels
- Local Supporters Group member, Bulimba Meals on Wheels
- Studied at Macquarie University with Major in Behavioural Sciences
- Member Australian Institute of Company Directors (MAICD)
- Social Enterprise Committee Member Micah Projects

Barbara (Joy) Murray

Board Member from 28 September 2022 to 24 March 2023

Company Secretary

Alexi Paasonen was the Company Secretary from 23 September 2020 to 28 September 2022.

Peter Mann commenced as Company Secretary on 28 September 2022.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Principal activities

During the year, the principal activities of Queensland Meals on Wheels Ltd were to provide benevolent relief to vulnerable members of the community by supporting the delivery of services to people in need, including the elderly, injured, disabled or others with similar needs. This was performed through providing technical and other support to our Member Services, with the predominant focus on the delivery of nutritious meals with the incorporation of a welfare check on our recipients.

There have been no significant changes in the nature of these activities during the year.

Strategic objectives

The Company's purpose is to facilitate a quality life for Meals on Wheels clients through our vision of effectively supporting Member Services to provide More Than Just a Meal.

More specifically:

- We will secure the future of Meals on Wheels through being united in delivering More Than Just a Meal.
- In doing so we will ensure that we deliver:
 - Measurable impacts for Clients
 - More Than Just a Meal
 - Cost efficiencies and return on investments

Strategy for achieving objectives

To achieve these objectives, the Company had adopted the following strategies:

- To deliver relevant and efficient services to our Members;
- To secure and broaden our presence in the communities we serve;
- To become an information rich, knowledgeable organisation;
- To be a relevant and attractive business and service partner; and
- To always pursue financial sustainability and resilience.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' meetings

The number of meetings of Directors (including meetings of committees) held during the year, and the number of meetings attended by each Director, are as follows:

| | Board of Directors | | Compliance Committee | | Finance Committee | | Innovation & Partnerships Committee | |
|--------------------------------------|--------------------|-------------------|----------------------|-------------------|--------------------|-------------------|-------------------------------------|-------------------|
| | Eligible to Attend | Meetings Attended | Eligible to Attend | Meetings Attended | Eligible to Attend | Meetings Attended | Eligible to Attend | Meetings Attended |
| Roslyn Broom | 12 | 11 | 4 | 4 | | | | |
| Penny McClelland | 12 | 11 | | | 11 | 9 | | |
| Alexi Paasonen to 01.03.23 | 6 | 3 | | | | | | |
| Judith Brown | 12 | 10 | | | 11 | 10 | | |
| Leigh Kennedy to 27.09.22 | 2 | 2 | | | | | | |
| Dr Karen Abbey to 19.06.23 | 12 | 10 | | | | | 1 | 1 |
| Peter Mann | 12 | 12 | 4 | 4 | 11 | 11 | | |
| Joy Murray from 28.09.22 to 24.03.23 | 5 | 3 | | | | | | |
| Matthew Webster from 28.09.22 | 7 | 5 | | | | | 1 | 1 |
| Michael Stevens from 28.09.22 | 7 | 5 | | | | | | |
| Ian Collier from 28.09.22 | 7 | 5 | 2 | 2 | | | 1 | 1 |

Contribution in winding up

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 is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the entity. At 30 June 2023, the total amount that members of the company are liable to contribute if the company wound up is \$2,300 (2022: \$2,280).

Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included in page 8 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

14 September 2023



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Fax: +61 7 3221 9227
www.bdo.com.au

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Brisbane QLD 4000
GPO Box 457 Brisbane QLD 4001
Australia

DECLARATION OF INDEPENDENCE BY A J WHYTE TO THE DIRECTORS OF QUEENSLAND MEALS ON WHEELS LTD

As lead auditor of Queensland Meals on Wheels Ltd for the year ended 30 June 2023, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profit Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to be 'A J Whyte', written over a circular scribble.

A J Whyte
Director

BDO Audit Pty Ltd

Brisbane, 14 September 2023

Queensland Meals on Wheels Ltd

ACN 624 466 084

Income Statement

For the year ended 30 June 2023

| | Notes | 2023 \$ | 2022 \$ |
|--|-------|------------------|---------------|
| Revenue | 4 | 1,408,507 | 2,978,681 |
| Contribution from Longreach Meals on Wheels Inc | 15 | - | 363,361 |
| Cost of sales | | (129,287) | (65,729) |
| Employee benefits expense | | (871,187) | (902,675) |
| Professional fees | | (178,771) | (154,426) |
| Office expenses | | (73,339) | (72,613) |
| Depreciation expense | | (62,877) | (48,271) |
| Marketing expenses | | (10,130) | (3,318) |
| Occupancy expenses | | (41,749) | (43,972) |
| Motor vehicle expenses | | (38,656) | (28,122) |
| Travel expenses | | (53,785) | (42,738) |
| Donations and contributions | | (5,809) | (164,720) |
| Bad and doubtful debts expense | | (506) | (169) |
| Grants paid | | - | (1,624,734) |
| COVID-19 related expenses | | (227) | (1,995) |
| Conferences, expos and meetings | | (33,744) | (43,120) |
| Other expenses | | (46,664) | (103,799) |
| Surplus (deficit) for the year | | (138,224) | 41,642 |
| Total comprehensive income (deficit) for the year | | (138,224) | 41,642 |
| Profit (Loss) for the year attributable to | | | |
| - Continuing operations | | (138,224) | 41,641 |
| - Discontinued operations | | - | - |

This statement should be read in conjunction with the notes to the financial statements

Queensland Meals on Wheels Ltd

ACN 624 466 084

Balance Sheet

As at 30 June 2023

| | Notes | 2023 \$ | 2022 \$ |
|--------------------------------|-------|------------------|------------------|
| Assets | | | |
| <i>Current</i> | | | |
| Cash and cash equivalents | 5 | 1,893,869 | 2,351,986 |
| Trade and other receivables | 6 | 27,971 | 15,462 |
| Prepayments | | 33,557 | 25,444 |
| Current assets | | 1,955,397 | 2,392,892 |
| <i>Non-current</i> | | | |
| Property, plant and equipment | 7 | 951,171 | 944,280 |
| Non-current assets | | 951,171 | 944,280 |
| Total assets | | 2,906,568 | 3,337,172 |
| Liabilities | | | |
| <i>Current</i> | | | |
| Trade and other payables | 8 | 116,768 | 510,957 |
| Deferred income | 9 | 118,060 | 53,286 |
| Provisions | 10 | 94,558 | 80,255 |
| Lease liability | | 68,234 | 31,190 |
| Current liabilities | | 397,620 | 675,688 |
| <i>Non-current</i> | | | |
| Provisions | 10 | 20,559 | 17,743 |
| Lease liability | | 8,612 | 25,740 |
| Non-current liabilities | | 29,171 | 43,483 |
| Total liabilities | | 426,791 | 719,171 |
| Net assets | | 2,479,777 | 2,618,001 |
| Equity | | | |
| Reserves | 11 | 808,876 | 808,876 |
| Retained surplus | | 1,670,901 | 1,809,125 |
| Total equity | | 2,479,777 | 2,618,001 |

This statement should be read in conjunction with the notes to the financial statements

Queensland Meals on Wheels Ltd

ACN 624 466 084

Statement of Changes in Equity

For the year ended 30 June 2023

| | Retained surplus \$ | Asset revaluation reserve \$ | Reserve for special projects \$ | Total \$ |
|---|---------------------------|---------------------------------------|--|-------------|
| Balance at 1 July 2021 | 1,767,483 | 71,827 | 548,749 | 2,388,059 |
| Net surplus (deficit) | 41,641 | - | - | 41,641 |
| Transfer from Reserve for special projects to Retained surplus | - | - | - | - |
| Gain on Revaluation of Land and Buildings | - | 188,300 | - | 188,300 |
| Balance at 30 June 2022 | 1,809,125 | 260,127 | 548,749 | 2,618,001 |
| Net surplus (deficit) | (138,224) | - | - | (138,224) |
| Transfer from Reserve for special projects to Retained surplus | - | - | - | - |
| Gain on Revaluation of Land and Buildings | - | - | - | - |
| Balance at 30 June 2023 | 1,670,901 | 260,127 | 548,749 | 2,479,777 |

This statement should be read in conjunction with the notes to the financial statements

Queensland Meals on Wheels Ltd

ACN 624 466 084

Statement of Cash Flows

For the year ended 30 June 2023

| | Notes | 2023 \$ | 2022 \$ |
|--|-------|-------------|-------------|
| Operating activities | | | |
| Receipts from: | | | |
| · Donations and appeals | | 259,983 | 203,045 |
| · Government grants | | 1,019,522 | 1,290,929 |
| · Interest received | | 27,474 | 16,715 |
| · Other sources | | 127,415 | 215,015 |
| Payments to suppliers and employees | | (1,889,525) | (3,044,228) |
| Net cash provided by / (used by) operating activities | 12(a) | (455,131) | (1,318,524) |
| Investing activities | | | |
| Purchase of property, plant, and equipment | | (9,338) | (47,588) |
| Proceeds from disposal of property, plant, and equipment | | 43,487 | - |
| Longreach contribution | 15 | - | 363,361 |
| Net cash provided by / (used by) investing activities | | 34,149 | 315,773 |
| Financing Activities | | | |
| Lease payments | | (37,135) | (22,412) |
| Net cash provided by / (used by) financing activities | | (37,135) | (22,412) |
| Net change in cash and cash equivalents | | (458,117) | (1,025,163) |
| Cash and cash equivalents, beginning of year | | 2,351,986 | 3,377,149 |
| Cash and cash equivalents, end of year | 5 | 1,893,869 | 2,351,986 |

This statement should be read in conjunction with the notes to the financial statements

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2023

1. General information and statement of compliance

The financial report includes the financial statements and notes of Queensland Meals on Wheels Ltd (QMOW).

These financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures and the *Australian Charities and Not-for-profits Commission Act 2012*. QMOW is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements for the year ended 30 June 2023 were approved and authorised for issue by the Board of Directors on 14 September 2023.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

There are no new/ amended accounting standards or interpretations issued which are not yet effective and that are likely to have a material impact on the group's financial report on initial application.

3. Summary of accounting policies

3.1 Overall considerations

The significant accounting policies that have been used in the preparation of these financial statements are summarised below.

The financial statements have been prepared using the measurement bases specified by Australian Accounting Standards for each type of asset, liability, income and expense. The measurement bases are more fully described in the accounting policies below.

3.2 Revenue

Revenue comprises revenue from the sale of goods, government grants, fundraising activities and member contributions. Revenue from major products and services is shown in Note 4.

Revenue is measured by reference to the fair value of consideration received or receivable by the company for goods supplied and services provided, excluding sales taxes, rebates, and trade discounts.

For each contract with a customer, the company identifies the contract with the customer and the performance obligations in the contract, determines the transaction price which takes into account estimates of variable considerations and the time value of money, allocates the transaction price to the separate performance obligations on the basis of the relative standalone selling price of each distinct good or service to be delivered, and recognises revenue when or as each performance obligation is satisfied in a manner that depicts the transfer to the customer of the goods or services promised.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.2 Revenue (continued)

Revenue streams which are not enforceable or do not have sufficiently specific performance obligations, are recognised as revenue at the fair value of the asset received when it is received.

Details of the activity-specific recognition criteria are described below.

Sale of goods and meals

Revenue from the sale of goods and meals comprises revenue earned from the sale of goods and meals purchased and prepared for resale. Sales revenue is recognised when the control of goods and meals passes to the customer.

Government grants

Revenue from government grants received under enforceable agreements, where there are sufficiently specific performance obligations imposed, is deferred until the obligations are satisfied. If the performance obligations are not sufficiently specific, revenue will be recognised upon receipt.

Capital grants are recognised as income when (or as) it satisfies its obligations under the transfer. Capital grants are a type of grant where the company receives a financial asset to acquire or construct a non-financial asset to identified specifications; retains control of the non-financial asset (i.e. for its own use); and the transaction is enforceable.

Fundraising

Donations collected, including cash, are recognised as revenue when the company gains control, economic benefits are probable and the amount of the donation can be measured reliably.

Member contributions

Members' levies are recognised as revenue on an accrual basis.

Interest income

Interest income is recognised on an accrual basis using the effective interest method.

3.3 Operating expenses

Operating expenses are recognised in profit or loss upon utilisation of the service or at the date of their origin.

3.4 Property, plant and equipment

Land and building

Land and building held for administration is stated at revalued amounts. Revalued amounts are fair market values based on appraisals prepared by external professional valuers once every five years or more frequently if market factors indicate a material change in fair value.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.4 Property, plant and equipment (continued)

Any revaluation surplus arising upon appraisal of land and building is recognised in other comprehensive income and credited to the revaluation reserve in equity. To the extent that any revaluation decrease or impairment loss has previously been recognised in profit or loss, a revaluation increase is credited to profit or loss with the remaining part of the increase recognised in other comprehensive income. Downward revaluations of land are recognised upon appraisal or impairment testing, with the decrease being charged to other comprehensive income to the extent of any revaluation surplus in equity relating to this asset and any remaining decrease recognised in profit or loss. Any revaluation surplus remaining in equity on disposal of the asset is transferred to retained earnings.

Related carrying amounts have been depreciated on a straight-line basis at a rate of 2 percent.

Leasehold improvements

Leasehold improvements are depreciated over the estimated useful life of the asset or the lease term, whichever is the shorter. Related carrying amounts have been depreciated on a straight-line basis at a rate of 5 percent.

Building improvements, plant and equipment, and vehicles

Building improvements, plant and equipment (including fittings and furniture), and vehicles are initially recognised at acquisition cost, including any costs directly attributable to bringing the assets to the location and condition necessary for it to be capable of operating in the manner intended by the company's management.

Building improvements, plant and equipment (including fittings and furniture), and vehicles are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Depreciation is recognised on a straight-line basis to write down the cost less estimated residual value of buildings, plant and equipment, and vehicles. The following depreciation rates are applied:

- Building improvements: 10%
- Plant and equipment: 5-30%
- Vehicles: 20%

Material residual value estimates and estimates of useful life are updated as required, but at least annually.

Gains or losses arising on the disposal of property, plant and equipment are determined as the difference between the disposal proceeds and the carrying amount of the assets and are recognised in the income statement within gain on disposal of assets revenue or loss on disposal of assets expense.

3.5 Leases

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.5 Leases (continued)

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the company expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The company has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred

3.6 Impairment testing of property, plant and equipment

For impairment assessment purposes, assets are grouped at the lowest levels for which there are largely independent cash inflows (cash-generating units). As a result, some assets are tested individually for impairment and some are tested at cash-generating unit level.

All individual assets or cash-generating units are tested for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's or cash-generating unit's carrying amount exceeds its recoverable amount, which is the higher of fair value less costs to sell and value-in-use. To determine the value-in-use, management estimates expected future cash flows from each cash-generating unit and determines a suitable interest rate in order to calculate the present value of those cash flows. The data used for impairment testing procedures are directly linked to the company's latest approved budget, adjusted as necessary to exclude the effects of future reorganisations and asset enhancements. Discount factors are determined individually for each cash-generating unit and reflect management's assessment of respective risk profiles, such as market and asset-specific risks factors.

Any identified impairment loss is charged pro-rata to the assets in the cash-generating unit. All assets are subsequently reassessed for indications that an impairment loss previously recognised may no longer exist. An impairment charge is reversed if the cash-generating unit's recoverable amount exceeds its carrying amount.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.7 Financial instruments

Recognition, initial measurement and derecognition

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the financial instrument and are measured initially at fair value adjusted by transactions costs, except for those carried at fair value through profit or loss, which are initially measured at fair value. Subsequent measurement of financial assets and financial liabilities are described below.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and all substantial risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

Classification and subsequent measurement of financial assets

For the purpose of subsequent measurement, financial assets other than those designated and effective as hedging instruments are classified into the following categories upon initial recognition:

- Amortised cost
- Fair Value Through Profit or Loss (FVTPL)
- Equity instruments at fair value through other comprehensive income

Classifications are determined by both:

- The company's business model for managing the financial asset
- The contractual cash flow characteristics of the financial assets

All of the company's financial assets are measured at amortised cost.

All income and expenses relating to financial assets that are recognised in profit or loss are presented within finance costs or finance income, except for impairment of trade receivables which is presented within bad and doubtful debts expense.

Loans and receivables

The company makes use of a simplified approach in accounting for trade and other receivables and records the loss allowance at the amount equal to the expected lifetime credit losses. In using this practical expedient, the company uses its historical experience, external indicators and forward-looking information to calculate the expected credit losses using a provision matrix.

Classification and subsequent measurement of financial liabilities

The company's financial liabilities include borrowings and trade and other payable.

Financial liabilities are measured subsequently at amortised cost using the effective interest method, except for financial liabilities held for trading or designated at fair value through profit or loss (FVTPL), that are carried subsequently at fair value with gains or losses recognised in profit or loss.

All interest-related charges and, if applicable, changes in an instrument's fair value that are reported in profit or loss are included within finance costs or finance income.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.8 Inventories

Inventories comprises goods purchased for resale as part of the company's activities.

Goods for resale

Inventories of goods for resale are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less any applicable selling expenses.

3.9 Income taxes

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

3.10 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

3.11 Reserves

Other components of equity include the following:

- **Asset revaluation reserve** – comprises gains and losses from the revaluation of land and buildings (see Note 3.4)
- **Reserve for special projects** – comprises large bequests and donations received by the company which have been segregated from operational funds for completion of special projects.

Retained surplus includes all current and prior period retained surpluses.

3.12 Employee benefits

Short-term employee benefits

Short-term employee benefits are benefits, other than termination benefits, that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. Examples of such benefits include wages and salaries and non-monetary benefits. Short-term employee benefits are measured at the undiscounted amounts expected to be paid when the liabilities are settled.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.12 Employee benefits (continued)

Other long-term employee benefits

The company's liabilities for annual leave and long service leave are included in other long-term benefits as they are not expected to be settled wholly within 12 months after the end of the period in which the employees render the related service. They are measured at the present value of the expected future payments to be made to employees. The expected future payments incorporate anticipated future wage and salary levels, experience of employee departures and periods of service, and are discounted at rates determined by reference to market yields at the end of the reporting period on high quality corporate bonds that have maturity dates that approximate the timing of the estimated future cash outflows. Any re-measurements arising from experience adjustments and changes in assumptions are recognised in profit or loss in the periods in which the changes occur.

The company presents employee benefit obligations as current liabilities in the statement of financial position where the company does not have an unconditional right to defer settlement for at least 12 months after the reporting period, irrespective of when the actual settlement is expected to take place.

Defined contribution plans

The company pays fixed contributions into independent entities in relation to several state plans and insurance for individual employees. The company has no legal or constructive obligations to pay contributions in addition to its fixed contributions, which are recognised as an expense in the period that relevant employee services are received.

3.13 Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Cash flows are presented in the statement of cash flows on a gross basis, except for the GST components of investing and financing activities, which are disclosed as operating cash flows.

3.14 Economic dependence

The company is dependent upon the ongoing receipt of Commonwealth Government grants to ensure the ongoing continuance of its programs. Management are pursuing other funding sources to ensure the ongoing continuance of programs. At the date of this report management has no reason to believe that financial support from the Commonwealth Government will not continue.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

3.15 Significant management judgement in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

Impairment

In assessing impairment, management estimates the recoverable amount of each asset or cash-generating unit based on expected future cash flows and uses an interest rate to discount them. Estimation uncertainty relates to assumptions about future operating results and the determination of a suitable discount rate.

Useful lives of depreciable assets

Management reviews its estimate of the useful lives of depreciable assets at each reporting date, based on the expected utility of the assets. Uncertainties in these estimates relate to circumstances that may change the utility of certain assets.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

3.16 Comparative figures

Comparative figures have been revised where necessary to conform to changes in presentation for the current financial year.

4. Revenue

| | 2023 \$ | 2022 \$ |
|--------------------------------|------------------|------------------|
| Commonwealth government grants | 868,787 | 2,427,107 |
| Sale of goods and meals | 107,441 | 73,639 |
| Queensland government grants | 150,735 | 150,000 |
| Members' levy | 113,941 | 103,719 |
| Other grants | 60,646 | - |
| Fundraising | 38,601 | 183,045 |
| Interest | 27,474 | 8,825 |
| Gain on disposal of asset | 26,373 | - |
| Other | 14,509 | 32,347 |
| | 1,408,507 | 2,978,682 |

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

5. Cash and cash equivalents

| | 2023 | 2022 |
|---------------------|------------------|------------------|
| | \$ | \$ |
| Cash at bank | 566,999 | 641,072 |
| Short term deposits | 1,326,870 | 1,710,914 |
| | 1,839,869 | 2,351,986 |

6. Trade and other receivables

| | 2023 | 2022 |
|-----------------------------|---------------|---------------|
| | \$ | \$ |
| Trade receivables, gross | 15,466 | 13,840 |
| Allowance for credit losses | - | - |
| | 15,466 | 13,840 |
| Other receivables | 12,505 | 1,622 |
| | 27,971 | 15,462 |

All of the company's trade and other receivables have been reviewed for indicators of impairment. Certain trade receivables were found to be impaired and an expense for bad and doubtful debts of \$506 (2022: \$169) has been recorded accordingly within other expenses.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

7. Property, plant and equipment

| | 2023 \$ | 2022 \$ |
|---------------------------------|----------------|----------------|
| Land and building, at valuation | 793,000 | 793,000 |
| Accumulated depreciation | (11,700) | - |
| | 781,300 | 793,000 |
| Building improvements, at cost | 47,465 | 47,465 |
| Accumulated depreciation | (18,515) | (13,768) |
| | 28,950 | 33,697 |
| Plant and equipment, at cost | 110,474 | 115,396 |
| Accumulated depreciation | (69,529) | (56,134) |
| | 40,945 | 59,262 |
| Motor vehicles, at cost | 70,978 | 70,978 |
| Accumulated depreciation | (70,978) | (69,587) |
| | - | 1,391 |
| Right of use asset, at cost | 167,767 | 79,342 |
| Accumulated depreciation | (67,791) | (22,412) |
| | 99,976 | 56,930 |
| | 951,171 | 944,280 |

Movement in the company's property, plant and equipment balances can be reconciled as follows:

| | Land & Bldg. \$ | Bldg. Imps \$ | Plant & equip \$ | M/Vehicles \$ | Right of use \$ | Total \$ |
|-------------------------------------|--------------------|------------------|---------------------|------------------|--------------------|------------------|
| Gross carrying amount | | | | | | |
| Balance 1 July 2022 | 793,000 | 47,465 | 115,396 | 70,978 | 79,342 | 1,106,181 |
| Additions | - | | 12,192 | - | 88,425 | 100,617 |
| Disposals | - | | (17,114) | - | - | (17,114) |
| Write-back accumulated depreciation | - | | | - | - | - |
| Gain on revaluation | - | | | - | - | - |
| Balance 30 June 2023 | 793,000 | 47,465 | 110,474 | 70,978 | 167,767 | 1,189,684 |
| Accumulated depreciation | | | | | | |
| Balance 1 July 2022 | - | (13,768) | (56,134) | (69,587) | (22,412) | (161,901) |
| Depreciation expense | (11,700) | (4,747) | (13,422) | (1,391) | (45,379) | (89,617) |
| Disposals | - | - | - | - | - | - |
| Reversal on revaluation | - | - | - | - | - | - |
| Balance 30 June 2023 | (11,700) | (18,515) | (69,529) | (70,978) | (67,791) | (238,513) |
| Carrying amount 30 June 2023 | 781,300 | 28,950 | 40,945 | - | 86,971 | 951,171 |

The fair value measurement of land and buildings as at 30 June 2022 was performed by Colliers International. The fair value was determined based on recent transactions for similar assets within the same area.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

8. Trade and other payables

| | 2023 | 2022 |
|------------------|----------------|----------------|
| | \$ | \$ |
| Trade payables | 43,261 | 473,450 |
| Accrued expenses | 73,507 | 37,507 |
| | 116,768 | 510,957 |

9. Deferred income

| | 2023 | 2022 |
|-----------------------|----------------|---------------|
| | \$ | \$ |
| Gambling Grant | - | 8,740 |
| Other deferred income | 118,060 | 44,546 |
| | 118,060 | 53,286 |

10. Provisions

| | 2023 | 2022 |
|---------------------------------|---------------|---------------|
| | \$ | \$ |
| Employee benefits: | | |
| Annual leave | 94,558 | 80,255 |
| Employee benefits – current | 94,558 | 80,255 |
| Long service leave | 20,559 | 17,743 |
| Employee benefits – non-current | 20,559 | 17,743 |

11. Reserves

| | 2023 | 2022 |
|------------------------------|----------------|----------------|
| | \$ | \$ |
| Asset revaluation reserve | 260,127 | 260,127 |
| Reserve for special projects | 548,749 | 548,749 |
| | 808,876 | 808,876 |

| | Asset revaluation reserve | Reserve for special projects | Total \$ |
|--|---------------------------|------------------------------|----------------|
| Balance 1 July 2021 | 71,827 | 548,749 | 620,576 |
| Expenditure on special projects transferred to retained earnings | - | - | - |
| Gain on revaluation of land and buildings | 188,300 | - | 188,300 |
| Balance 30 June 2022 | 260,127 | 548,749 | 808,876 |
| Balance 1 July 2022 | 260,127 | 548,749 | 808,876 |
| Expenditure on special projects transferred to retained earnings | - | - | - |
| Gain on revaluation of land and buildings | - | - | - |
| Balance 30 June 2023 | 260,127 | 548,749 | 808,876 |

The asset revaluation reserve comprises gains and losses from the revaluation of land and buildings.

The reserve for special projects comprises large bequests and donations received by the company which have been segregated from operational funds for completion of special projects.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

12. Cash flow information

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

| | 2023 | 2022 |
|--|-----------|-------------|
| | \$ | \$ |
| Surplus/(deficit) for year | (138,224) | 41,642 |
| Cash flows excluded from surplus/(deficit) attributable to operating activities: | | |
| · Depreciation | 62,877 | 48,271 |
| · Bad and doubtful debts | - | 169 |
| · Longreach contribution | - | (363,361) |
| · Gain/Loss on disposal of property, plant and equipment | (26,377) | - |
| Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries | | |
| · (Increase)/decrease in trade and other receivables | (12,510) | 77,708 |
| · (Increase)/decrease in prepayments | (8,113) | (6,696) |
| · Increase/(decrease) in trade and other payables | (414,677) | 408,257 |
| · Increase/(decrease) in deferred income | 64,774 | (1,543,889) |
| · Increase/(decrease) in provisions | 17,119 | 19,375 |
| Cash flow from operations | (455,131) | (1,318,524) |

13. Related party transactions

The company's related parties include its Directors and other key management personnel as described below. Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are settled in cash.

The company's other key management personnel is the Chief Executive Officer. Remuneration paid to key management personnel consisted of salaries and superannuation.

| | 2023 | 2022 |
|---------------------------------------|---------|---------|
| | \$ | \$ |
| Key management personnel remuneration | 177,699 | 234,840 |

The Directors are not remunerated for their attendance at meetings but are reimbursed for any associated costs that they may have incurred.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2023

14. Operating leases as lessee

The company leases a printer and premises over various terms. Minimum lease commitments for future years per these agreements are:

| | 2023 | 2022 |
|----------------------------|---------------|---------------|
| | \$ | \$ |
| Not later than one year | 68,234 | 31,190 |
| Between one and five years | 8,612 | 25,740 |
| | 76,846 | 56,930 |

A right of use asset has not been recognised in respect of the printer as it is not considered material

15. Contribution from Longreach Meals on Wheels Inc.

On 7 February 2022, Queensland Meals on Wheels Ltd obtained control of the Longreach service. The contribution from Longreach Meals on Wheels Inc., being the net value of all assets and liabilities at 8 February 2022, was \$363,361. This primarily consisted of cash \$366,580.

16. Post-reporting date events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the company, the results of those operations or the state of affairs of the company in future financial years.

17. 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 is required to contribute a maximum \$20 each towards meeting any outstanding obligations of the entity. At 30 June 2023, the total amount that members of the company are liable to contribute if the company wound up is \$2,300 (2022: \$2,280).

Directors' Declaration

In the opinion of the Directors of Queensland Meals on Wheels Ltd:

- a The financial statements and notes of Queensland Meals on Wheels Ltd are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i Giving a true and fair view of its financial position as at 30 June 2023 and of its performance for the financial year ended on that date; and
 - ii Complying with Australian Accounting Standards – Simplified Disclosure (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
- b There are reasonable grounds to believe that Queensland Meals on Wheels Ltd will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

14 September 2023



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INDEPENDENT AUDITOR'S REPORT

To the members of Queensland Meals on Wheels Ltd

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Queensland Meals on Wheels Ltd (the company), which comprises the balance sheet as at 30 June 2023, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the directors' declaration.

In our opinion the accompanying financial report of Queensland Meals on Wheels Ltd, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (i) 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
- (ii) Complying with Australian Accounting Standards - Simplified Disclosures 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* (ACNC Act) 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.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the directors' report, 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 on the other information obtained prior to the date of this auditor's report, 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 directors for the Financial Report

The directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that 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 responsible entities either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance 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.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

A handwritten signature in black ink, appearing to read 'A J Whyte', written over a circular stamp or seal.

A J Whyte
Director

Brisbane, 14 September 2023

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