



Meals on Wheels
Queensland



Annual Report
2016 - 2017



Meals on Wheels Queensland

Queensland Meals on Wheels Services Association Inc.

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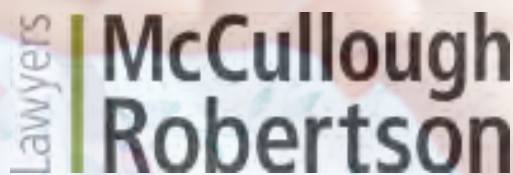
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Our Business Partners



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Vision Statement

EFFECTIVELY
SUPPORTING
MEMBER SERVICES
TO PROVIDE MORE THAN
JUST A MEAL

Mission Statement

TO FACILITATE, GUIDE
AND SUPPORT MEMBER
SERVICES ENABLING
THEM TO PROVIDE TO THE
COMMUNITY MORE THAN
JUST A MEAL

Focus Areas

1. Capacity Building Through Governance, Management and Leadership
2. Representing and Advocating for Member Services
3. Unrivalled Proficiency in Service Delivery
4. Successful Promotion of Member Services to the Community
5. Effective Strategies for Long Term Sustainability

Values

The core values of Queensland Meals on Wheels are:

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

PRESIDENT'S REPORT

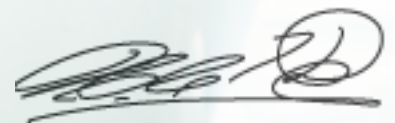
Welcome Ladies and Gentlemen to the 41st Annual General Meeting of Queensland Meals on Wheels Services Association Inc. A special welcome to those who have been added to the Roll of Honour, and to Mary Lowe A.M., Ralph Davies, Peter Donghi, and Jeannie Cottrell all O.A.M.

The year 2016/17 has seen progress made in line with Queensland Meals on Wheels Services Association Inc. Strategic Plan. Our Focus Areas of Capacity Building, Advocacy, Service Delivery, Promotion of Member Services and Long Term Sustainability have all been worked on. In this ever changing world of Aged Care and our special position in it, we will never be short of challenges. As part of addressing these challenges, Queensland Meals on Wheels Services Association Inc. State Manager David Bannister approached the Board with a proposed change to the Queensland Meals on Wheels Services Association Inc. Operational Plan. The result of this was the release of funds to enable the appointment of Business Support Manager. David will cover this in his report, but the Board feels, and I'm sure services will agree, that this was a very progressive move and a sound foundation for future developments. Once again, early days, but the move has been made.

State Manager, David, and I are Queensland Meals on Wheels Services Association Inc. delegates to the Australian Meals on Wheels

Association Board. The past year has seen the growth of intense lobbying to address the inequities of State Meals on Wheels funding. I would like to congratulate David on bringing to the table a totally different perspective. Can you imagine the reaction if it was discovered that New South Wales was getting much more per capita funding than Queensland for cricket? Much robust discussion was had, resulting in AMOWA making very strong representation to the Minister. Queensland services are also to be congratulated for their lobbying efforts with their local MPs, and their access to the appropriate Minister. Canberra was left in no doubt about the inequities of Meals on Wheels funding. It was really gratifying to see how much regard Ministers and MPs have for the work that we do. More about this in question time.

The Board is honoured to receive invitations to functions organised by Member Services. Unfortunately, we are not able to attend as many as we would like but it is always very humbling to be involved in celebrations and to speak with volunteers and to hear about their experiences – to see how they are coping with change.



Tony Charlesworth
President

STATE MANAGER'S REPORT

The 2016-17 financial year was an important period for progressing important issues of Member Services. It has provided us with a strong platform to start building for a truly united future. We have made some significant changes not only to our overall operations but to the way in which we aim to serve and assist you, our Members.

Member Services

Queensland Meals on Wheels along with the assistance of Australian Meals on Wheels Association has been somewhat successful in advocating for greater recognition and understanding of the role Meals on Wheels Services play within their local communities, and we are confident that the recent actions of the Turnbull Government has given us some belief that there is genuine hope for the future. Work will continue to ensure the recent ground we've made isn't lost. We are appreciative of the support offered around on-going funding and the slight increase we've seen in recent months but it goes a long way from addressing the real inequity that still exists. This has helped address some of the on-going viability of Member Services but more needs to be done.

To better assist you, our Members, we underwent a staffing review; this review resulted in the appointment of a Business Support Manager (BSM). The role of the BSM is to assist interested Members in addressing their on-going operational viability. Dave Martin has been extremely busy since his appointment in May, he has travelled the length and breadth of the State to get a better understanding of the challenges you face. Additionally, the Regional Support Officer refocused on engaging more with 'their' services and strengthening relationships with committee members, staff and volunteers. One benefit of this increased exposure is the glowing feedback we've received in relation to the Community Care Standards Reviews and how well Meals on Wheels fared against other organisations within the sector.

There has been positive feedback from Members about this change in initiative, but rest assured there is more for Queensland Meals on Wheels to do, this was clearly expressed in the recent Members Survey where it was identified that we need to deliver on specialised areas of service support, specifically Workplace Health and Safety initiatives, Policies and Procedures for Member Services, better awareness around Meals on Wheels and the need for greater support right across the Member Services functional continuum (both governance and operations).

We are also glad to welcome new staff member Laurel Wyte into the Meals on Wheels family, taking up the role as Regional Support Officer for Central Queensland. This appointment was due to Rachael Speechley relocating to Brisbane where she has taken up a role within Queensland Meals on Wheels administration.

Work has continued with the promotion of Member Services via the support and provision of calendars. This personalised approach has been extremely well received and we are seeing growth in the up-take year on year. Some Members Services have been extremely proactive and utilised this opportunity to not only improve community awareness but to raise funds from its sale.

Challenges

We have been conscious of the need to streamline Queensland Meals on Wheels to meet the needs of both our Member Services and the greater community in general, and ensure the support and service offered are appropriate and more accessible. This streamlining has seen the restructuring of roles within the organisation allowing us to provide more targeted professional support.

There is still a significant amount of work to be done to better explore the current trends around volunteering and find ways to better support and educate them in carrying out their valued duties. Also, we need to keep working on the delivery of the Marketing Strategy that aims to better assist Member Services to brand and promote locally with the ultimate aim of increasing client and volunteer numbers.

As the peak body, we will need to keep working diligently to ensure we are at the forefront of these trends and deliver on our planned activities.

A dedicated team

I personally want to thank all those Member Services and individuals who have supported our work and their communities. We are excited by the future, and whilst there will always remain challenges we remain focussed in our approach and encouraged by the differences we can make in the lives of others.

We are very proud of the achievements of the organisation, our Member Services and their volunteers. According to Volunteering Queensland, Meals on Wheels contributes nearly 1 billion dollars in volunteer value into local Queensland communities.

Finally, to our dedicated and committed staff, we want to thank you for your service and the care you give to our members and the Meals on Wheels family.

This will be a new year. This is the beginning. Things will change.

A close-up photograph of a hand holding a dark, possibly black or dark brown, coffee cup. The hand is positioned on the left side of the frame, with fingers wrapped around the handle. The cup is filled with a dark liquid, likely coffee. The background is blurred, showing what appears to be a window or a bright light source, creating a soft, warm atmosphere. The overall image is slightly faded and serves as a background for the text.

David Bannister
State Manager

ROLL OF HONOUR

The Roll of Honour set up in 2011, is dedicated to a special group of people who have donated 30 years or more of their time to the welfare and wellbeing of others

1967 | 49 years

Judy Fordyce	Mackay
Michael Fordyce	Mackay
Pam Hillman	Rockhampton

1969 | 47 years

Barbara Hickman	Bundaberg
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1977 | 39 years

Joyce Gilbert	Goondiwindi
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1981 | 35 years

Linda Mcinnes	Mount Gravatt
Jan Gallagher	Mount Gravatt

1983 | 33 years

Michelle Smith	Wondai
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1985 | 31 years

Jennifer Edwards	Kilcoy
Barbara Dowling	Victoria Pt/Redland Bay
Betty Beal	Mount Gravatt
Margaret Stewart	Mount Gravatt

1986 | 30 years

Helen Reynolds	Holland Park
Sylvia Gilbert	Kilcoy
Caril Davis	Kilcoy
Rosemaree Lewis	Mitchelton

MARY LOWE LIVING LEGEND AWARD

This award recognises the valuable contribution of those volunteers who have paved the way in Meals on Wheels.

Queensland Meals on Wheels want to "inspire" up and coming volunteers by honouring those who have dedicated their lives to caring for clients in this wonderful community of Queensland and by showcasing the wonderful work of those volunteers.

2012	Erla Irving	<i>Charleville Meals on Wheels</i>
2013	June Conolly	<i>Maroochydore Meals on Wheels</i>
2014	Anne Morris	<i>Mount Isa Meals on Wheels</i>
2015	Lola Wernowski	<i>Boonah Meals on Wheels</i>
2016	Sue Tyson	<i>St Stephens Toowoomba Meals on Wheels</i>
2017	Stewart Trevor	<i>Centenary Meals on Wheels</i>

"Without Volunteers Meals on Wheels would cease to exist in the way we know it today".

BOARD OF GOVERNORS

President	Tony Charlesworth
Vice-President	David Trigg (retired 7/9/16) Lawrence Boyne (appointed 7/9/16, existing Ordinary Member)
Secretary	Jenny Powell
Treasurer	Katrina Faulkner
Ordinary Members	Peter Donghi OAM Vanessa Gregory Lloyd Stirling Diane Ryan (retired 7/9/16) Jeanette King OAM (retired 7/9/16) Penny McClelland (appointed 7/9/16) Roslyn Broom (appointed 7/9/16) Ellen Hurst (appointed 7/9/16; resigned 14/3/17) Jack Pool (appointed 12/4/17)

The Board of Governors was in place as above for the full financial year ended 30 June 2017, except as noted above.

Current Board Member Profiles

TONY CHARLESWORTH - PRESIDENT

- 25 years in Retail Management, and 17 years as a Small Business Owner/Operator.
- 12 years with Mackay Meals on Wheels, with 5 years as President.
- 7 years on the QMOWSAI Board – Vice President for 2½ years and President for 2½ years.

LAWRENCE BOYNE - VICE PRESIDENT

- Diploma in Mechanical and Production Engineering.
- General Manager for many years for a large Multinational Packaging Company.
- President of Woogaroo and District Meals on Wheels for 25 years - involved with Meals on Wheels since 1986.
- 3 years on the QMOWSAI Board.

JENNY POWELL - SECRETARY

- Diploma of Teaching (Arts).
- 35 years working in education and training in South Australia and the Northern Territory.
- 9 years with Boyne Tannum Meals on Wheels – 6 years as Secretary. 2 years volunteer with Darwin Meals on Wheels.
- 7 years on the QMOWSAI Board – 4 years as Secretary.

KATRINA FAULKNER - TREASURER

- Bachelor of Economics, Chartered Accountant and Registered Company Auditor.
- 29 years in financial services and business consultancy.
- 3 years with Cairns Meals on Wheels as Secretary. 3 years as volunteer with Marlin Coast Meals on Wheels – 1 year as President.
- 3 years on the QMOWSAI Board as Treasurer.

PETER DONGHI OAM - ORDINARY MEMBER

- Medal of the Order of Australia.
- Engineer (Mechanical).
- Manager 22 years Coal Processing Plants.
- 14 years with Bundaberg Meals on Wheels - 5 years as President.
- 3 years on the QMOWSAI Board.

ROSLYN BROOM - ORDINARY MEMBER

- Diploma of Teaching (Early Childhood) - Experience NSW, SA and VIC.
- 46 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.
- 21 years with Meals on Wheels Sunnybank/ Salisbury – 3 years as Secretary; 13 years as President (current).
- Member of Red Cross Australia, Sunnybank Branch.
- 1 year on the QMOWSAI Board

VANESSA GREGORY - ORDINARY MEMBER

- Diploma in Dairy Science, Bachelor of Arts, Post Graduate Diploma in Social Planning, Graduate Diploma in Human Resource Management.
- Background in Dairy Product Development (10 years), Community Development (10 years) (Logan City Council), and Manager HACC Resource Unit (20 years).
- 1 year with Tewantin-Noosa Meals on Wheels.
- 2 years on the QMOWSAI Board.

PENNY McCLELLAND - ORDINARY MEMBER

- 21 years with International IT Company – various roles within the organisation.
- Volunteer Councillor for 2 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 2009 to date.
- 1 year on the QMOWSAI Board.

JACK POOL - ORDINARY MEMBER

- 20 years sales rep in paint industry. 10 years as divisional sales manager Watty Paints.
- 2008 Lord Mayor Citizen of the Year.
- 19 years with Stafford Meals on Wheels - 10 years as President.
- 3 years on the QMOWSAI Board.

LLOYD STIRLING - ORDINARY MEMBER

- Bachelor of Commerce, Associate of Accounting, Fellow of Institute of Chartered Accountants, Fellow of Institute of Internal Auditors, and Certified Internal Auditor.
- Experience includes 11 years in external auditing, plus 28 years with Woolworths Limited as State Audit Manager for Queensland, and National Audit Manager for Stores.
- 8 years with Chermside Meals on Wheels – 5 years as President and 2 as committee member.
- 3 years on the QMOWSAI Board.

QMOW STAFF IN THE OFFICE

David Bannister

State Manager

Commenced working with Queensland Meals on Wheels in June 2015 and is responsible for the day to day management of the organisation. He has a demonstrated track record in developing, implementing and improving operational strategies, program initiatives, systems and processes. Additionally, he comes with a very strong background in working within both the not-for-profit and corporate sectors both domestically and internationally for over 20 years.

Rachael Speechley

Reception / Administration

Rachael joined Queensland Meals on Wheels in April 2016 as RSO for Central Queensland.

At the beginning of 2017, Rachael moved to Brisbane and took over the role of Receptionist / Administration. With Rachael's broad knowledge of the sector and her over all skills, she is able to assist other staff members in many areas.

Tessa Tuckwood

Administration / Finance

Commencing work at Queensland Meals on Wheels in April 2015 in the Capacity of Receptionist. In May 2016 Tessa was seconded to the roll of accounts and is now responsible for payroll, accounts payable and receivable.

Katrina Jermyn

Marketing Consultant

Commenced contract with Queensland Meals on Wheels in Feb 2016 to develop a 2 year Marketing Plan and since May 2016 has been involved with delivering this plan.

Katrina's extensive marketing agency background across multiple marketing disciplines and project management for a wide variety of clients holds her in strong stead to deliver on Queensland Meals on Wheels requirements.

Sharon Peck

Administration Support

Sharon joined Queensland Meals on Wheels in 2016. Sharon came on board to assist other staff with special projects. Shortly afterwards she had the role of processing Police Checks added to her duties.

Odette Swainson

Member Services Officer

Odette has been with Queensland Meals on Wheels since June 2012. Her current role sees her producing new resources for Services i.e. Volunteer Guide, Client & Carers Guide, Committee & Management Guide, Calendars, weekly newsletters and the CUSTOS magazine. She is also responsible for overseeing Police Checks, working in conjunction with the marketing department, managing resources and other operational duties.

QMOW STAFF IN THE FIELD

Debbie Dennien

Regional Support Officer

Southern Queensland

Debbie Dennien commenced working with Queensland Meals on Wheels in June 2003. She covers the rural part of Southern Qld.

Debbie has a background in equestrian sports and with this an ability to work with volunteers in a regulated environment. She has developed strong partnerships with Member Services and external organisations, developing workable solutions to the changing needs of those involved.

Nathan Hammond

Regional Support Officer

North Queensland

Started work for Queensland Meals on Wheels April 2016 and is responsible for all aspects of support for Member Services in the North Queensland region.

He was previously employed by Holland Park Meals on Wheels as a chef for four years. As a qualified chef, he brings great insight in all matters within the kitchen and also can pull on his administration and accounting experience from his experience as an insurance broker in the UK.

Dave Martin

Business Support Manager

Dave join Queensland Meals on Wheels in May 2017 to take up the new role of Business Support Manager.

Dave has worked in the not-for-profit sector for 16 years, where he was CFO for 13 years followed by 3 years in the role of CEO for Westhaven Association.

Ann Maree Edwards

Regional Support Officer

Metro South Queensland

Ann Maree commenced working with Queensland Meals on Wheels in May 2008 as the RSO for North QLD. In February 2016 she took over the role of RSO for Metro South QLD.

Her responsibilities are advising and helping Services implement best business practices, compliance and helping Services implement new initiatives.

Ann Maree has brought skills to Queensland Meals on Wheels which include Business Ownership, Finance, Administration and Management.

Kath Neilsen

Regional Support Officer

Metro North Queensland

Commencing work with Queensland Meals on Wheels in September 2011 Kath is responsible for educating, supporting and advocating for the Committees and Coordinators of her 26 Regional Services. She has extensive knowledge in service delivery with ground level understanding. Her experience working in the Not For Profit Sector spans over 14 years. This year Kath graduated as a nurse, she hopes this will build a strong profile in the future for her education in aged care and community health.

Laurel Wyte

Regional Support Officer

Central Queensland

Laurel joined Queensland Meals on Wheels January 2017 as our Regional Support Officer for the Central Queensland area.

Laurel brings with her a broad range of Community Services and industry experience.

STRATEGIC PLAN PERFORMANCE UPDATE

As we continue with the implementation of the 2016 – 2018 Strategic Plan it is important to highlight some of our achievements over the past financial year and remind ourselves of how far we have come. In reinforcing our vision of effectively supporting Member Services to provide ‘more than just a meal’, we have continued down the ambitious path to ensure excellence in service and support, and have addressed operational efficiencies that were hindering our efforts. The changes have undoubtedly strengthened our current position, however, we foresee additional changes on the horizon to ensure we better support and address the impending issues facing not only the sector but Meals on Wheels as a whole.

The following points detail our current performance against the five (5) key focus areas and some 160 sub-strategy initiatives. It highlights some of the current achievements realised under the 2016 – 2018 Strategic Plan where Queensland Meals on Wheels Services Association Incorporated is reaping genuine benefits from having an increased focus and investment in key areas of the operational continuum.

Capacity Building through Governance, Management and Leadership

Continually reviewed and updated the Strategic Plan to ensure the current direction of Queensland Meals on Wheels Services Association Incorporated is addressing sector trends and meeting the needs of Member Services.

The Board undertook to explore the possibility of changing our corporate structure to one of a company limited by guarantee. Such a structure is considered more professional and includes more stringent governance requirements on the Board of Governors.

The Board conducted an internal assessment of governance performance and is continually striving to improve the governance structure to effectively serve the needs of Member Services.

Last year’s annual report included significantly more information for Member Services around governance and progress of the Strategic Plan to improve the transparency of our operations.

Representing and Advocating for Member Services

Continually strengthening the influence of Queensland Meals on Wheels Services Association Incorporated at the National level of ‘Meals on Wheels’ with greater focus on addressing funding inequity and ensuring Queensland’s voice is heard within Government departments and by Senators and local Members.

Strengthened the communication strategy with Local, State and Federal funders through quarterly face to face meetings, weekly updates via Friday Fast Facts and regular communication between the State Manager, Business Support Manager and Board President with key stakeholders from all levels of Government.

Unrivalled Proficiency in Service Delivery

Continually reviewed the current staffing structure of Queensland Meals on Wheels Services Association Incorporated to ensure current levels of investment are targeted to provide professional support services to Member Services. This resulted in the appointment of the Business Support Manager in April 2017.

Delivered on-line and webinar training programs to assist all Member Services in key aspects of day-to-day operations.

Reviewed current performance targets to ensure engagement with Member Services is addressing current trends and issues within their operational continuum.

Successful Promotion of Member Services to the Community

Reviewed and refocused the current Marketing Strategy to ensure the needs of Member Services are considered when delivering initiatives within their local communities.

Enhanced the level of quality and professionalism in the provision of Member Service resources and branding materials to better establish local identity.

Instigated professional annual Meals on Wheels day activities to improve our brand recognition in Queensland.

Developed printing of tailored calendars for Member Services to target brand recognition at a local level.

Instigated printing of tailored professional leaflets for Member Services to distribute in their regions to target increased client and volunteer numbers.

Effective Strategies for Long Term Sustainability

Supported the cooperation and collaboration between Member Services to assist in the long-term sustainability and to address gaps and barriers within service delivery.

Supported the development and launch of the National Meal Guidelines which specifically address the nutritional needs of Older Australians.

Engaged specialised skills via the appointment of a Business Support Manager with the aim of assisting Member Services to better understand their challenges and provide appropriate strategies to address sector and operational issues.



OUR FINANCES FINANCIAL YEAR ENDED 30 JUNE 2017

Net Result

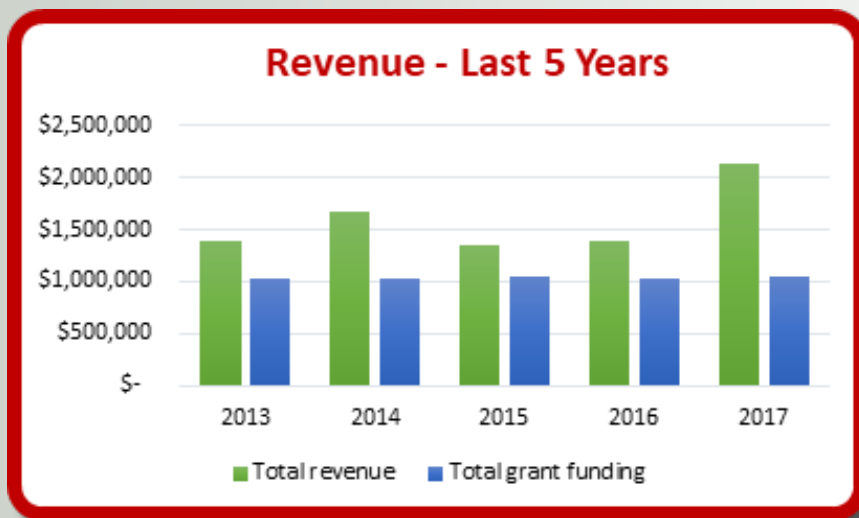
The Board committed to aiming for a deficit position for this financial year and I am pleased to report that we achieved a surplus of \$820,298. The large surplus resulted from two donations from an anonymous source received during the year totalling \$850,000. Adjusting for this large donation, we made a deficit of \$29,702, which is more favourable than the budgeted deficit of \$45,500. This year's surplus compares to previous years' results as follows:



Revenue

In previous years our revenue was derived mainly from grant revenue received from the Commonwealth and Queensland Governments. This was approximately 77% for the year ended 30 June 2016, however with the large donation this year, this percentage was reduced to 49%. We continue to be very grateful for the support of the Commonwealth Department of Health and the Queensland Department of Communities, Child Safety and Disability Services in providing us with operational funding.

The graph below demonstrates that our revenue for the current year is substantially more than previous years due to the large donation.



Expenses

Our main expense continues to be the salaries and wages paid to our staff. Efforts have been made in the previous two years to reduce such costs, however during 2016/17 the Board approved the creation of the Business Support Manager position, which has been filled since April 2017. This has contributed to a slight increase in employee expenses since last year.



Other major changes in expenses compared to last year are as follows:

- Marketing expenses were significantly higher in 2016/17 than in 2015/16 as the Board and management held back any advertising spending until completion, adoption and implementation of the Marketing Plan last year – the large increase is due to full implementation of the Plan in the current financial year, along with additional marketing costs budgeted for those Services who did not receive the full value of their advertising contribution made in 2013/14.
- Postage, printing and stationery costs are significantly higher in 2016/17 when compared with 2015/16 due to the increased demand from Member Services for printed resources, including calendars which were printed internally for the first time this year.
- Motor vehicle expenses have decreased compared to last year due to the replacement of leased vehicles with owned vehicles – the difference is offset by an increase in depreciation expense.
- Professional fees have increased slightly compared to 2015/16 however there has been a shift in the composition of these fees. As reported in 2015/16, there were significant legal fees included in this category, however the majority of spending in the current year has been in areas of specialist services and marketing for projects to assist member services.

It is noted that \$5,306 was donated to Member Services as part of our Financially Disadvantaged Clients Program. This is significantly less than the 2016 level of donations of \$11,547, and continues to be funded through donations received by QMOWSAI.

2017 Budget

At a meeting on 12 September 2017, the Board approved a budget for the 6 months to 31 December 2017 which projects a deficit for the period of \$114,000. The majority of this deficit relates to the new Business Support Division. The budget was only approved for 6 months, pending analysis of the results of the Member Service survey conducted in September 2017. A budget through to 30 June 2018 will be approved once these results have been analysed by the State Manager and the focus of activities is specifically directed towards key areas identified by member feedback. It is anticipated that we will have a substantial deficit for the year to 30 June 2018 as we spend this year's gain on targeted services.

Balance Sheet

Our balance sheet continues to be very strong, with our cash position improved from last year due to our significantly positive result for the year ended 30 June 2017.



Summation

The financial position of the Association is strong, and the Board is confident that this will continue into the future as the State Manager and staff implement appropriate programs through to 30 June 2018. While we project to spend significantly out of reserves given our windfall this year, be assured that the Board and State Manager are committed to maintaining a strong balance sheet and spending the large donation over the next few years for the benefit of all Member Services.

The formal financial statements are included at the end of this Annual Report which show our financial performance and position in more detail as at and for the year ended 30 June 2017.

Attached to the financial statements is the Auditor's Report from SRJ Walker Wayland Chartered Accountants to meet our compliance requirements. I would like to thank Jason Croston and his staff for their assistance in completing the audit and their high level of professionalism over the last 3 years during my tenure as Treasurer.

I would also to thank the Board, State Manager and QMOWSAI staff for their help and support in conducting my role. 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.

Katrina Faulkner
Treasurer

AFFILIATED MEMBER SERVICES

2017

Acacia Ridge
Alpha
Aramac
Ashgrove
Atherton
Aurukun
Babinda District
Baralaba
Barcaldine
Beaudesert & District
Beenleigh
Blackall Range
Boonah District
Bowen
Boyne Tannum
Bribie Island
Brisbane Valley
Broadbeach
Bulimba & District
Bundaberg & District
Burnie Brae
Burpengary
Caboolture
Cairns
Caloundra
Capalaba
Cardwell
Carina
Centenary
Charters Towers
Chermside
Chinchilla
Childers
Clermont
Cleveland
Clifton
Collinsville & Scottville
Coolum & District
Crosby Park
Crows Nest
Cunnamulla
CURA
Dalby
Deception Bay
Dirranbandi
Fraser Community
Gatton
Gayndah
Geebung
Gemfields
Gin Gin
Gladstone
Glasshouse
Goondiwindi
Gympie
Holland Park
Hughenden
Inala
Ingham
Inglewood
Innisfail
Ipswich
Jandowae
Jimboomba
Julia Creek
Kenmore
Kilcoy
Killarney
Laidley
Logan Central
Logan West
Longreach
St Andrews Lower Burdekin
Lowood & District
Mackay
Magnetic Island
Mareeba
Marlin Coast
Maroochydore
Miles
Millmerran
Minjerriba
Mission Beach
Mitchell
Mitchelton
Mount Gravatt
Mount Isa
Mount Morgan
Moura
Murgon
Nambour
Nerang & District
Nudgee
Nundah
Oakey & District
Paddington
Paradise Point
Pine Rivers & District
Pittsworth
Pomona
Proserpine
Ravenshoe & District
Redcliffe
Rochedale-Springwood
Rockhampton
Roma
Rosewood
Sandgate & District
SB Care - *Blackbutt, Benarki, Yarraman, Wondai, Nanago,*
Proston, Kingaroy
Shailer Park
Sherwood & District
Southport
Springsure & District
St Andrews Townsville
St Stephens Toowoomba
St. George
Stafford
Stanthorpe
Sunnybank-Salisbury
Surat
Tara
Taroom
Tewantin Noosa
Tin Can Bay
Tully
Victoria Point-Redland Bay
Wandoan District
Western Suburbs
Wide Bay - *Biggenden, Eidsvold, Mundubbera*
Winton
Woogaroo & District
Wynnum & Manly District
Yeppoon
Yeronga

GOVERNANCE STATEMENT

Queensland Meals on Wheels Services Association Inc. (QMOWSAI) is incorporated under the Associations Incorporation Act 1981 (Queensland) and operates under the Rules of Association (the Constitution) most recently updated on 7 April 2016. Under the Constitution, QMOWSAI's affairs are managed by the Board of Governors. This governance statement outlines how the Board discharges that responsibility.

Achieving our Objectives

The Board's primary role is to ensure QMOWSAI achieves the objectives for which the Association was established which are to represent, assist and develop Meals on Wheels Services and other food related services to ensure that all persons have access to appropriate and nutritious meals and other food related services for the purpose of assisting vulnerable members of the community who wish to remain living independently at home. QMOWSAI is reliant on its members' subscriptions and grants in providing this service to its members.

The Board is comprised of a President, Vice-President, Treasurer, Secretary, and up to six ordinary members. The Board is elected every two years before the Annual General Meeting. The roles and responsibilities of these key positions in the governance system are documented and understood.

Specific Responsibilities of the Board

The Board fulfils its primary role by:

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

Management's Responsibility

The Board has formally delegated responsibility for QMOWSAI's day-to-day operations and administration to the State Manager, as the leader of our organisation.

The State Manager is responsible for achieving the operational targets set out in the Strategic Plan, and is authorised by the Board to make decisions and initiate activities to achieve those results, within the framework provided by the Board-approved policies and procedures. The Board is responsible for setting the State Manager's remuneration, and the State Manager sets remuneration for all other staff, within the budgetary constraints approved by the Board.

Board Oversight

The Board oversees and monitors management's performance by:

- Meeting at least 9 times during the year.
- Presentation of a Treasurer's report at these meetings compiled from information provided by management.
- Receiving additional information and input from the State Manager when necessary.
- Responding to decision requests from the State Manager on key strategic issues.

Reporting to Members

The Board reports to members at the Annual General Meeting and at a mid-year General Meeting. At the Annual General Meeting, the annual report, which includes the audited financial statements for the year just ended, is presented to members. The Annual Report additionally includes further information about the strategy and operations of the organisation.

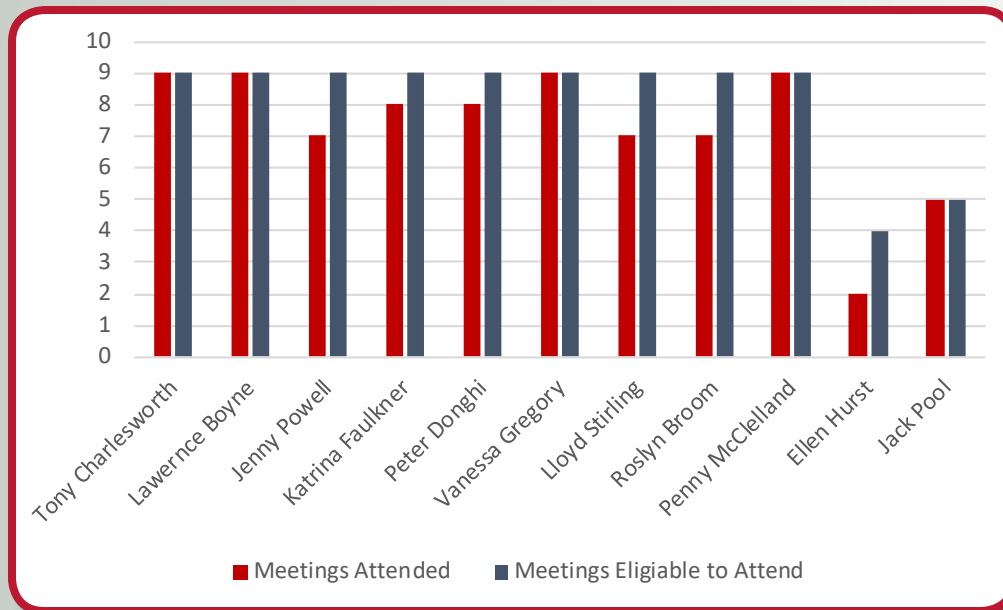
Future Governance Improvements

Over the past year, the Board has undertaken to explore the possibility of changing our corporate structure to one of a company limited by guarantee. Such a structure is considered more professional and includes more stringent governance requirements on the Board of Governors. Should this be approved at the AGM, the transition will be made within 6 months.

While the current Strategic Plan is applicable until 30 June 2018, the Board of Governors will be conducting a full review and update in the coming months to ensure that we are still focused on the needs of our Member Services, as recently communicated to management via the Member survey. We thank all Member Services who completed the survey, as it gives us invaluable information that we need to serve your interests as your Board of Governors.

The Strategic Plan includes a performance reporting framework which comprises reporting progress to Member Services and other stakeholders on a regular basis. Such a report is included with this Annual Report.

Board Meeting Attendance



Additionally, the Board met on 8 September 2016 for induction of new Board Members, and on 19th April 2017 specifically to review the proposed new Constitution.

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Queensland Meals On Wheels Services Association Inc

ABN: 63 104 919 974

Financial Statements

For the Year Ended 30 June 2017

Queensland Meals On Wheels Services Association Inc

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For the Year Ended 30 June 2017

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Queensland Meals On Wheels Services Association Inc

Statement of Surplus or Deficit and Other Comprehensive Income
For the Year Ended 30 June 2017

		2017	2016
	Note	\$	\$
Revenue	2	1,079,056	352,712
Other income	2	1,049,032	1,027,111
Cost of sales		(21,108)	(48,656)
Employee benefits expense		(632,041)	(622,354)
Depreciation and amortisation expense		(52,080)	(35,348)
Other expenses	3	(602,561)	(509,296)
Surplus/(Deficit) for the year		820,298	164,169
Total comprehensive income for the year		820,298	164,169

The accompanying notes form part of these financial statements.

Queensland Meals On Wheels Services Association Inc

Statement of Financial Position

30 June 2017

	Note	2017 \$	2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	4	2,769,275	1,875,943
Trade and other receivables	5	35,370	51,472
Inventories		-	11,000
Other assets	8	3,451	5,603
TOTAL CURRENT ASSETS		2,808,096	1,944,018
NON-CURRENT ASSETS			
Financial assets	6	-	2,806
Property, plant and equipment	7	784,919	837,948
TOTAL NON-CURRENT ASSETS		784,919	840,754
TOTAL ASSETS		3,593,015	2,784,772
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	9	116,307	117,796
Employee benefits	11	55,525	68,105
Other financial liabilities	10	20,080	20,080
TOTAL CURRENT LIABILITIES		191,912	205,981
NON-CURRENT LIABILITIES			
Employee benefits	11	17,990	15,977
TOTAL NON-CURRENT LIABILITIES		17,990	15,977
TOTAL LIABILITIES		209,902	221,958
NET ASSETS		3,383,113	2,562,814
EQUITY			
Reserves		939,803	164,802
Retained earnings		2,443,310	2,398,012
TOTAL EQUITY		3,383,113	2,562,814

The accompanying notes form part of these financial statements.

Queensland Meals On Wheels Services Association Inc

Statement of Changes in Equity

For the Year Ended 30 June 2017

2017

	Retained Earnings	Asset Revaluation Reserve	Special Projects Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2016	2,398,012	63,077	101,726	2,562,815
Surplus for the year	820,298	-	-	820,298
Transfers from retained earnings to special project reserve	(775,000)	-	775,000	-
Balance at 30 June 2017	2,443,310	63,077	876,726	3,383,113

2016

	Retained Earnings	Asset Revaluation Reserve	Special Projects Reserve	Total
	\$	\$	\$	\$
Balance at 1 July 2015	2,335,569	63,077	-	2,398,646
Surplus for the year	164,169	-	-	164,169
Transfers from retained earnings to special project reserve	(101,726)	-	101,726	-
Balance at 30 June 2016	2,398,012	63,077	101,726	2,562,815

The accompanying notes form part of these financial statements.

Queensland Meals On Wheels Services Association Inc

Statement of Cash Flows
For the Year Ended 30 June 2017

	2017	2016
Note	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	1,076,410	229,630
Payments to suppliers and employees	(1,254,613)	(1,038,850)
Interest received	18,748	30,452
Receipt from grants	1,049,032	1,027,111
Net cash provided by (used in) operating activities	14 <u>889,577</u>	<u>248,343</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	949	(163,566)
Movement of Investments	2,806	30
Net cash used by investing activities	<u>3,755</u>	<u>(163,536)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net increase (decrease) in cash and cash equivalents held	893,332	84,807
Cash and cash equivalents at beginning of year	<u>1,875,943</u>	1,791,136
Cash and cash equivalents at end of financial year	4 <u><u>2,769,275</u></u>	<u>1,875,943</u>

The accompanying notes form part of these financial statements.

Queensland Meals On Wheels Services Association Inc

Notes to the Financial Statements

For the Year Ended 30 June 2017

The financial statements cover Queensland Meals On Wheels Services Association Inc as an individual entity. Queensland Meals On Wheels Services Association Inc is a not-for-profit association incorporated in Queensland under the Associations Incorporation Act 1981. These financial statements have been prepared in order to satisfy the reporting requirements of the Australian Charities and Not-for-Profit Act 2012.

The functional and presentation currency of Queensland Meals On Wheels Services Association Inc is Australian dollars.

1 Summary of Significant Accounting Policies

(a) Basis of Preparation

The financial statements are general purpose financial statements (RDR) that have been prepared in accordance with the Australian Accounting Standards, Australian Accounting Interpretations and the Australian Charities and Not-for-profit Commission Act 2012.

The significant accounting policies used in the preparation and presentation of these financial statements are provided below and are consistent with prior reporting periods unless otherwise stated.

The financial statements are based on historical costs, except for the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

(b) Comparative Amounts

Comparatives are consistent with prior years, unless otherwise stated.

(c) Income Tax

The Association is exempt from income tax under Division 50 of the Income Tax Assessment Act 1997.

(d) Revenue and other income

Revenue is recognised when the amount of the revenue can be measured reliably, it is probable that economic benefits associated with the transaction will flow to the entity and specific criteria relating to the type of revenue as noted below, has been satisfied.

Revenue is measured at the fair value of the consideration received or receivable and is presented net of returns, discounts and rebates.

All revenue is stated net of the amount of goods and services tax (GST).

Sale of goods

Revenue is recognised on transfer of goods to the customer as this is deemed to be the point in time when risks and rewards are transferred and there is no longer any ownership or effective control over the goods.

Donations

Donations and bequests are recognised as revenue when received.

Interest revenue

Interest is recognised using the effective interest method.

Notes to the Financial Statements

For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

Rendering of services

Revenue in relation to rendering of services is recognised depending on whether the outcome of the services can be measured reliably. If this is the case then the stage of completion of the services is used to determine the appropriate level of revenue to be recognised in the period.

If the outcome cannot be reliably measured then revenue is recognised to the extent of expenses recognised that are recoverable.

(e) Government grants

Government grants are accounted for based on whether they are reciprocal or non-reciprocal in nature and are measured at the fair value of the contributions received or receivable. Where grants are received that are reciprocal in nature, revenue is recognised over the term of the grant. Revenue from non-reciprocal grants that are subject to conditions is recognised when control of the funds is obtained.

(f) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of GST.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(g) Property, Plant and Equipment

Classes of property, plant and equipment are measured using the cost or revaluation model as specified below.

Where the cost model is used, the asset is carried at its cost less any accumulated depreciation and any impairment losses. Costs include purchase price, other directly attributable costs and the initial estimate of the costs of dismantling and restoring the asset, where applicable.

Assets measured using the revaluation model are carried at fair value at the revaluation date less any subsequent accumulated depreciation and impairment losses. Revaluations are performed whenever there is a material movement in the value of an asset under the revaluation model. Any revaluation increase is recognised in other comprehensive income and accumulated within equity.

Land and buildings

Land and buildings are measured using the revaluation model.

Plant and equipment

Plant and equipment are measured using the cost model.

Notes to the Financial Statements For the Year Ended 30 June 2017

1 Summary of Significant Accounting Policies

(g) Property, Plant and Equipment

Depreciation

The depreciable amount of all fixed assets including buildings and capitalised leased assets, is depreciated on a straight-line basis over the asset's useful life commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings	1.5%
Plant and Equipment	5-30%
Motor Vehicles	20%

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

(h) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of change in value.

(i) Employee benefits

Provision is made for the Association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits are presented as current liabilities in the statement of financial position if the Association does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting date regardless of the classification of the liability for measurement purposes under AASB 119.

Notes to the Financial Statements
For the Year Ended 30 June 2017

2 Revenue and Other Income

Revenue from continuing operations

	2017	2016
	\$	\$
Sales revenue		
Sale of goods	52,621	64,345
Provision of services	69,480	70,501
Donations	877,101	139,528
Other Revenue	61,105	47,887
Interest received	18,748	30,452
	<hr/>	<hr/>
Total sales revenue	1,079,055	352,713
Other revenue		
Government Grants	1,049,032	1,027,111
	<hr/>	<hr/>
Total other revenue	1,049,032	1,027,111
	<hr/>	<hr/>
Total revenue	2,128,087	1,379,824

3 Result for the Year

2017	2016
\$	\$

The result for the year includes the following specific expenses:

Other expenses:

Advertising, marketing and promotions	51,508	8,207
Bad debts	1,056	3,284
Computer expenses	34,238	28,198
Consulting and professional fees	155,377	131,482
Donations, contributions and support	71,329	26,076
Fringe benefits tax expense	689	2,534
Insurance	10,507	9,011
Meetings	22,507	22,261
Membership	4,383	-
Motor vehicle expenses	41,709	73,215
Printing and stationery	59,998	25,848
Repairs and maintenance	13,675	15,472
Subscriptions	10,488	12,212
Sundry expenses	9,846	14,427
Telephone	33,045	36,881
Training and Development	10,427	24,062
Travel	63,344	69,528
Utilities	8,435	6,598
	<hr/>	<hr/>
Total other expenses	602,561	509,296

Notes to the Financial Statements
For the Year Ended 30 June 2017

4 Cash and cash equivalents

	2017	2016
	\$	\$
Cash on hand	500	500
Cash at bank	2,768,775	1,875,443
Total cash and cash equivalents	<u>2,769,275</u>	<u>1,875,943</u>

Reconciliation of cash

Cash and Cash equivalents reported in the statement of cash flows are reconciled to the equivalent items in the statement of financial position as follows:

	2017	2016
	\$	\$
Cash and cash equivalents	2,769,275	1,875,943
Balance as per statement of cash flows	<u>2,769,275</u>	<u>1,875,943</u>

5 Trade and other receivables

	2017	2016
	\$	\$
CURRENT		
Trade receivables	39,110	54,756
Provision for impairment	(3,740)	(3,284)
Total current trade and other receivables	<u>35,370</u>	<u>51,472</u>

6 Other financial assets

	2017	2016
	\$	\$
Asgard investment	-	2,806
Total financial assets	<u>-</u>	<u>2,806</u>

Notes to the Financial Statements
For the Year Ended 30 June 2017

7 Property, plant and equipment

	2017	2016
	\$	\$
Land and Buildings		
At valuation	650,000	650,000
Accumulated depreciation	(19,500)	(9,754)
Total buildings	630,500	640,246
PLANT AND EQUIPMENT		
Plant and equipment		
At cost	51,300	43,805
Accumulated depreciation	(30,992)	(19,936)
Total plant and equipment	20,308	23,869
Motor vehicles		
At cost	173,677	221,651
Accumulated depreciation	(39,566)	(47,818)
Total motor vehicles	134,111	173,833
Total plant and equipment	154,419	197,702
Total property, plant and equipment	784,919	837,948

(a) Fair value measurement of land and buildings

The fair value measurement of land and buildings as at 30 June 2015 was performed by an independent valuer, Cameron Dickson of Colliers International. Mr Dickson is a Certified Practising Valuer and conducted the valuation in accordance with the Australian Property Institute (API), the Property Institute of New Zealand (PINZ) and New Zealand valuation and Property Standards (January 2012, 7th Edition). The fair value was determined based on recent transactions for similar assets within the same industry. The valuation was made on 18 August 2015 and is considered a reasonable approximation of the value of land and buildings as at 30 June 2015.

8 Other non-financial assets

	2017	2016
	\$	\$
CURRENT		
Prepayments	3,451	5,603
Total current other non-financial assets	3,451	5,603

Notes to the Financial Statements

For the Year Ended 30 June 2017

9 Trade and other payables

	2017	2016
	\$	\$
CURRENT		
Unsecured liabilities		
Trade payables	55,080	73,779
Accruals	61,227	44,017
Total current trade and other payables	116,307	117,796

10 Other Financial Liabilities

	2017	2016
	\$	\$
CURRENT		
Deferred government grants	20,080	20,080
Total current other financial liabilities	20,080	20,080

11 Employee Benefits

	2017	2016
	\$	\$
CURRENT		
Provision for employee benefits	55,525	68,105
Total current employee benefits	55,525	68,105
NON-CURRENT		
Long service leave	17,990	15,977
Total non-current employee benefits	17,990	15,977

12 Capital and Leasing Commitments

(a) Operating Leases

	2017	2016
	\$	\$
Payable - minimum lease payments:		
- not later than one year	17,520	-
- between one year and five years	87,600	-
- later than five years	5,840	-
	110,960	-

13 Contingencies

Contingent Liabilities

A party has made a claim against Queensland Meals On Wheels Services Association Inc to the amount of \$34,049.

Notes to the Financial Statements
For the Year Ended 30 June 2017

13 Contingencies

There is currently significant uncertainty as to the necessity for the organisation to make payments in respect of the claim, as it is not considered valid by Queensland Meals on Wheels and it is being vigorously defended.

14 Cash Flow Information

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

Reconciliation of net income to net cash provided by operating activities:

	2017	2016
	\$	\$
Profit for the year	820,298	164,169
Cash flows excluded from profit attributable to operating activities		
Non-cash flows in profit:		
- depreciation	52,080	35,348
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries:		
- (increase)/decrease in trade and other receivables	16,103	(2,405)
- (increase)/decrease in prepayments	2,151	2,953
- (increase)/decrease in inventories	11,000	(11,000)
- increase/(decrease) in trade and other payables	(1,489)	47,548
- increase/(decrease) in employee benefits	(10,566)	11,730
Cashflow from operations	889,577	248,343

15 Events Occurring After the Reporting Date

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

16 Association Details

The registered office of the association is:
 Queensland Meals On Wheels Services Association Inc
 16/27 South Pine Road
 Brendale
 QLD 4500

Queensland Meals On Wheels Services Association Inc

Statement by Members of the Board

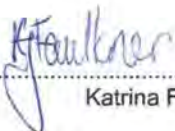
In the opinion of the Board of Governors the financial report as set out on pages 1-12:

1. Present fairly the financial position of Queensland Meals On Wheels Services Association Inc as at 30 June 2017 and its performance for the year ended on that date in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) of the Australian Accounting Standards Board.
2. At the date of this statement, there are reasonable grounds to believe that Queensland Meals On Wheels Services Association Inc will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the Board of Governors and is signed for and on behalf of the Board of Governors by:



President
Anthony Charlesworth



Treasurer.....
Katrina Faulkner

Dated 29 September 2017

INDEPENDENT AUDITOR'S REPORT

To the Members of Qld Meals On Wheels Services Association Inc.

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Qld Meals On Wheels Services Association Inc, which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statement, including a summary of significant accounting policies, and the Statement by the Members of the Committee.

In our opinion the financial report of Qld Meals On Wheels Services Association Inc has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the association's financial position as at 30 June 2017 and of its performance for the year ended on 30 June 2017; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with *the 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* (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.

Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and is appropriate to meet the needs of the members. The management's responsibility also includes such internal control as the officers determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Management is responsible for assessing the Association's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless Management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Management are responsible for overseeing the Association's financial reporting process.

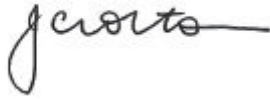
Auditor's Responsibilities for the Audit of the Financial Report

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 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 the financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting, from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Association.
- Conclude on the appropriateness of Association's use of the going concern basis of accounting and based, on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

A handwritten signature in black ink, appearing to read 'jcroston'.

.....
Jason Croston
SRJ Walker Wayland
Director

Date: 29 September 2017

Address: Unit 3, 27 South Pine Road, BRENDALE QLD 4500



Meals on Wheels Queensland



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