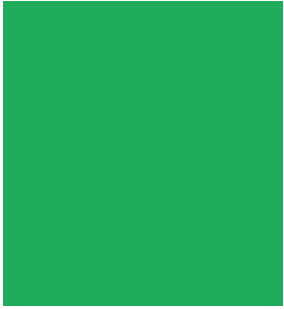
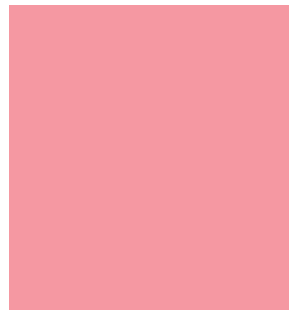


Annual Report



Meals on Wheels
Queensland



2018



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Cameron House
Strathlink Centre
27 South Pine Road
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Funded by



Australian Government
Department of Health

Queensland Meals on Wheels 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

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About Us

Meals on Wheels has had a place in the hearts and homes of Australians for more than 60 years.

We deliver healthy meals to clients' homes to not only ensure their nutritional requirements are being met, but to provide regular social contact and a friendly check to see all is well.

Every day a friendly smile, a chat about the weather, a nutritious meal and knowing someone will drop by to say hello, changes the lives of many Australians and it's not just the clients who value this contact, ask any of the 15,000 Queensland volunteers and they will tell you that reaching out and making a difference in somebody's day, makes their day.

Helping people to stay in their homes, is at the heart of what we do.



Vision

Effectively supporting Member Services to provide
More Than Just a Meal

Purpose

To facilitate a quality life for Meals on Wheels' clients

Values

The core values of Queensland Meals on Wheels are:

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



Chairperson's Report



“As the population ages and grows we are seeing a greater demand on aged care services and this presents boundless opportunities for Meals on Wheels in Queensland.”

Queensland Meals on Wheels Ltd (QMOW) recognises that the ageing population brings with it many challenges, specifically, the challenge of change. Change in the way we engage with our current client base. We will see a transition from a passive consumer to one who will be more explicit in their needs and desires.

While all these challenges, current and future, facing Meals on Wheels and the industry are significant, it should be comforting to Members to know that our strength lies in our diversity and the competence, dedication and commitment to the cause of all the staff and volunteers who have enhanced the image of Meals on Wheels as a ‘meal provider of choice’ over the past 12 months.

These challenges facing Meals on Wheels need to be met with an eye to the future and a willingness to take measured risks to maintain and enhance the diversity of support offerings provided by QMOW. In the future, growth of the organisation is likely to come from unification and partnerships.

To achieve this, we are moving from a mindset of ‘repair’ to a mindset and skill set of being a provider of services that will support people to remain independent in their own home and community. This means increasing our service offerings so that we can support you, our Members, better.

Consistent with dealing with change, shifting mindsets can be interesting work and as a Board we are about shifting our own mindsets, so we can seize opportunities, innovate and work to create an uplifting culture and subsequent strategy. A key strategy has been to work on our systems and processes, so we understand costing and pricing of our service. This will enable us to create financial sustainability.

The environment in which we operate continues to constantly change. The National Disability Insurance Scheme (NDIS) is now in full rollout and the Aged Care Roadmap continues to roll on. At the same time there is an increase in the number of providers entering what is rapidly becoming a free market.

New strategic plan

The Board has undertaken a comprehensive process of

producing a Strategic Plan that will take QMOW Ltd through to June 30, 2021.

This new Strategic Plan provides for a vision that proactively identifies opportunities for partnerships, collaborations and growth opportunities and this is a critical element for our future financial security and sustainability.

However, whatever form these future challenges take the Members should rest assured that the Board will utilise the guiding principles that:

- Set strategic objectives that are aligned with the overarching purpose of Meals on Wheels;
- Work with management to develop a set of plans that align with the vision, purpose and strategic objectives;
- Support the State Manager in the implementation of the plans; and
- Monitor and evaluate the degree of success against these plans and objectives.

Funding

It was with some relief that Meal on Wheels Services in Queensland received a funding boost to \$4.70 per meal, compared to a previous amount of \$2.88. This has been a welcome reprieve throughout the state, with the new subsidy rate contributing toward increased financial security within Members Services and the first step in addressing the funding inequity

that still exists. Please note that this increase in funding only applied to Member Services and QMOW did not receive any corresponding increase in funding as a provider of Sector Support.

The Commonwealth Government has also extended funding for the Commonwealth Home Support Program (CHSP) to 1 July 2020. The Government acknowledged that there is still a significant amount of work to be undertaken within the CHSP and Home Care Packages framework. QMOW's position is that Meals on Wheels in Queensland is seen as a crucial voice in any policy development and more work will be undertaken to ensure we are influential in the development of policy.

Company structure

Financial year 2018 has been a year of change. Queensland Meals on Wheels Services Association Inc. underwent a change in structure, with the process of changing the structure of QMOWSAI to QMOW Ltd completed in March 2018.

This change will bring an immediate benefit by enabling gradual changes to the Board. Elections will take place annually with three-year terms. The Constitution also allows for two additional appointments to the Board. This matter will be considered during the Board Induction process and the skill needs assessed and addressed to ensure we can access the most suitable candidates.

It has always been a difficult process for service members elected to the Board to switch from service operations to Board

Governance looking out for 140+ services state-wide. We aim to aid this process with the help of Governance specialists.

Restructure

The Board authorised the change of support structure from Regional Support Officers to a centrally (Brendale) based team of specialists with the appointment of a Business Support Manager. A Budget deficit was approved to meet the cost and surveys will be held to assess results.

Code of conduct

Meals on Wheels is now a registered national brand, although the name was very well known nationally long before it was registered. It has a long and proud history and consequently, it is in every Service's interest to protect that brand. It was with this in mind that QMOW Ltd introduced its own Code of Conduct. I am sure that this Code of Conduct aligns with the ideals of all Services and the reason for introducing it was for the mutual protection of all Services. There have been many examples of isolated incidences affecting the whole organisation. I would like to congratulate Services for accepting this. To date there has been only one Service which has not done so.

Our core commitment for the next 12 months will be to ensure the people and communities we support, via our Members, remain at the centre of everything we do.



Tony Charlesworth
Chairperson

State Manager's Report



As we embarked upon our journey of transformation late last year, we said that Queensland Meals on Wheels owed it to the people of Queensland to be the best we can be. Management resolved to focus on new ways of working to meet the future needs and desires of our Members, clients and community; further enabling us to fulfil our aim of ensuring the support and service offered is appropriate and more accessible.

While a significant amount of work remains, I am very pleased to report that in late 2017 we made progress in reshaping our organisation and frontline services to improve our capacity for responsiveness, for efficiency and performance with the aim of building a solid foundation for a unified future. As part of this work we maintained a clear focus on further developing professional support services. These will continue to be fundamental to maintaining our ability to continue providing high quality support to Meals on Wheels Services in Queensland over the next three years and into the future.

One of the most significant developments over the past year has been the downstream impact of the Federal Government program changes, with the advent of Consumer Directed Care (CDC) being a major paradigm shift for our sector and organisation. These changes, including Home Care Packages (HCPs) and the ongoing staged roll-out of the National Disability Insurance Scheme (NDIS) saw funding (that was previously allocated by governments to service providers such as Queensland Meals on Wheels), rightly redirected to consumers who are now able to compare and select the service provider that they believe is best placed to meet their individual needs. Governments and insurers are also understandably looking to drive better hospital care outcomes and value for money. While all of these changes have and will continue to represent challenges for Queensland Meals on Wheels, they also represented significant opportunities for us to innovate. This year's Annual Report focuses on what we have achieved in this regard with some key highlights outlined below.

New structure

We completed the implementation of our new structure to better align and support our front-line services in health, aged care, disability and community services across different locations and contexts. I would like to acknowledge the Board's ongoing vision and support to Management to drive these significant changes to our structure and similarly welcome the appointment of a number of new Team members to Queensland Meals on Wheels.

Member support

We focused and introduced new resources to better meet your needs including establishing a Human Resource function. Our marketing team within Member Support also developed and delivered a number of community engagement and awareness campaigns to amplify the voice of our Member Services and ensure we continue to remain a provider of choice within increasingly competitive markets. We've developed new support functions to aid Members, which has seen a greater impact with clients and the greater community in which they serve.

Looking back

It is a very exciting time for Meals on Wheels in Queensland as we embark on our new strategic direction, but before we move on let's reflect.

2017 / 2018 Strategic Review

- Performed effective advocacy on behalf of Member Services to deliver an increase in CHSP Funding (\$4.70/output), an increase of 163% in annual funding (plus indexation).
- Delivered local, state and national coverage to ensure greater exposure to MOW via an extremely successful National Meals on Wheels Day that delivered a significant return on investment.
- Selection by ABC Radio to be their 2017 Charity of Choice. Raising over \$132,290, that went directly back to Member Services. The continued support by JLT has also seen \$20,000 being directly returned to Member Services who take

up the QMOW insurance offer (via JLT).

- Delivered a support role for Member Service operations to see QMOW playing a key role in providing accurate and timely support and advice. This has been a direct benefit of the staffing re-design undertaken in late 2017.

QMOW has been extremely active in the support offered to Member Services via the development and delivery of 10 Service Deeds. These Member Services have stated they are extremely satisfied with the outcomes achieved from these Service Deeds and didn't previously realise what QMOW could do for them. To a greater extent, the impact of the work undertaken by the BSM in establishing a common set of financial standards and benchmarks, has seen many of those involved show an overall improvement.

- Delivered over 52,000 free resources to Member Services across the State.
- Implemented a communication and support strategy that ensured a beneficial involvement to Member Services when it came to partnering with HCP Providers.

Unfortunately, not every strategy was as successful as we planned; we are still to crack the fine balance between investment against outcomes within our marketing strategy and greater work has to occur around networking and engagement opportunities with Members. Overarching all this, is the need to continually focus on ensuring the on-going viability of Meals on

Wheels in Queensland with our future strategy and actions.

2018 / 2019 Focus

While Meals on Wheels Member Services can all be grateful for the recent signs of a financial upturn, I suspect the next twelve months will hold many challenges for us here at QMOW. In meeting these challenges, we will be working on projects and providing support to our Members to achieve the following targets established by the new Strategic Plan:

- Increased clients served
- Greater funding secured
- Wider range of clients engaged
- Increased meals delivered
- Wider provision of services offered
- More Than Just a Meal recognised as a benchmark in the industry
- Decrease in cost of delivery
- Decrease in Member Services at financial risk
- Enhanced coordination, collaboration and consistency
- Increased volunteers engaged

Having outlined some key deliverables in the coming year, it is extremely important for us to reflect on what has got us to this point.

I am incredibly proud of everything we have achieved in Financial Year 2018. It has not been an easy year for Queensland Meals on Wheels and we have had to make some difficult decisions to remain sustainable and able to meet the expectations of the community long into the future. I would like to extend my sincere appreciation and thanks to our

employees and volunteers for their enduring commitment to delivering on our mission, not to mention the support of the communities we serve.

I would also like to thank Dave Martin (Business Support Manager) for his steadfast support and leadership during our ongoing transformation and to recognise the commitment of our Board and thank them for their ongoing governance and support.

The next chapter in the Queensland Meals on Wheels journey will be guided by our recently developed 2018- 2021 Strategic Plan which maps how we will adapt, innovate and change to position Meals on Wheels in Queensland for future success. In placing the people and communities we serve at the centre of everything we do, we will seek opportunities for partnerships and new ways of working, to deliver quality outcomes as effectively and efficiently as possible, and to support our employees and volunteers to be the best they can be in 2018 and beyond.

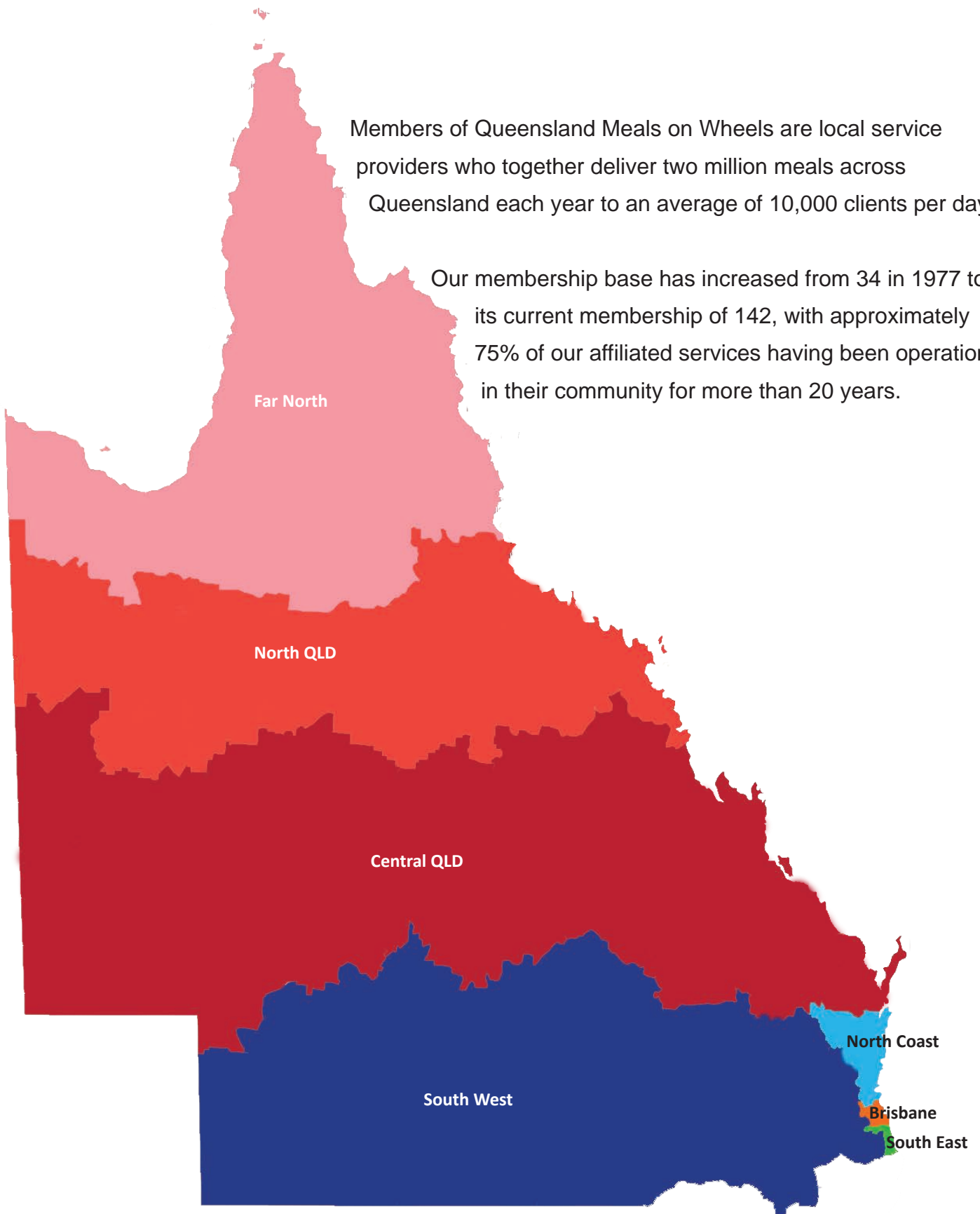


David Bannister
State Manager

Our Membership

Members of Queensland Meals on Wheels are local service providers who together deliver two million meals across Queensland each year to an average of 10,000 clients per day.

Our membership base has increased from 34 in 1977 to its current membership of 142, with approximately 75% of our affiliated services having been operational in their community for more than 20 years.



Far North Queensland

Atherton
Aurukun
Babinda
Cairns
Cardwell
Cooktown
Innisfail
Mareeba
Marlin Coast
Mission Beach
Ravenshoe
Tully

North Queensland

Ayr
Bowen
Collinsville
Hughenden
Ingham
Julia Creek
Mackay
Magnetic Island
Mount Isa
Proserpine
Townsville

Central Queensland

Alpha
Aramac
Baralaba
Barcaldine
Biggenden
Biloela
Blackbutt-Benarkin
Boyne Tannum
Bundaberg
Childers
Clermont
Eidsvold
Fraser Coast
Gayndah
Gemfields
Gin Gin
Gladstone
Kingaroy
Longreach
Mount Morgan
Moura
Mundubbera
Murgon
Nanango
Proston

Central Queensland - continued

Rockhampton
SB Care
Springsure
Taroom
Tin Can Bay
Wide Bay
Winton
Wondai
Yeppoon

South West Queensland

Beaudesert
Boonah
Chinchilla
Clifton
Crows Nest
Cunnamulla
Dalby
Dirranbandi
Gatton
Goondiwindi
Inala
Inglewood
Ipswich
Jandowae
Kilcoy
Killarney
Lowood
Miles
Millmerran
Mitchell
Oakey
Pittsworth
Roma
Rosewood
St George
Stanthorpe
Surat
Tara
Toowoomba
Wandoan
Woogaroo

North Coast

Blackall Range
Bribie Island
Burpengary
Caboolture
Caloundra
Coolum
Deception Bay
Glasshouse

North Coast - continued

Gympie
Maroochydore
Nambour
Pine Rivers
Pomona
Redcliffe
Tewantin
Yarraman

Brisbane

Acacia Ridge
Ashgrove
Brisbane Valley
Bulimba
Burnie Brae Chermshire
Capalaba
Carina
Centenary
Chermshire
Cleveland
Crosby Park
Geebung
Holland Park
Kenmore
Minjerriba
Mitchelton
Mt Gravatt
Nudgee
Nundah
Paddington
Sandgate
Shailer Park
Sherwood
Stafford
Sunnybank
Victoria Point
Western Suburbs
Wynnum Manly
Yeronga

South East Queensland

Beenleigh
Broadbeach
Jimboomba
Logan Central
Logan West
Nerang
Palm Beach
Paradise Point
Rochedale Springwood
Shailer Park
Southport



GOVERNANCE STATEMENT

Queensland Meals on Wheels Ltd (QMOW) 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 that the Corporations Act applies but in a manner modified by the ACNC Act.

QMOW's registration as a company was finalised by the Australian Securities and Investment Commission on 14 March 2018 after approval of the transition to a company limited by guarantee by the Members on 3 October 2017. The Company operates according to a Constitution adopted on the same date. Under the Constitution, QMOW's affairs are managed by the Board of Directors. This governance statement outlines how the Board discharges that responsibility.

Achieving our Objectives

The Board's primary role is to ensure QMOW achieves the objectives for which the Company was established which are 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. QMOW is reliant on grants provided by the Commonwealth and State governments in providing this service to its Members and their clients.

The Board is comprised of up to 10 Directors elected by the Members, with the option of 2 additional appointed Directors. To date, no Directors have been appointed under this option, however, after a skills audit of the new Board in September, it is anticipated that 2 additional Directors will be recruited for appointment. Each seat on the Board has a term of 3 years, with four positions up for election in 2018, three in 2019 and the remaining three in 2020.

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 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 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.

Management's Responsibility

The Board has formally delegated responsibility for QMOW'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 Finance 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 through presentation of the Annual Report to Members, which includes the audited financial statements for the year just ended. The Annual Report additionally includes further information about the strategy and operations of the organisation.

Future Governance Improvements

As outlined elsewhere within the Annual Report, the Board undertook a significant process to devise the new Strategic Plan for 2018 through 2021. This process included an unprecedented level of input from Member Services which has helped to formulate a strong and focused strategy for QMOW over the next 3 years.

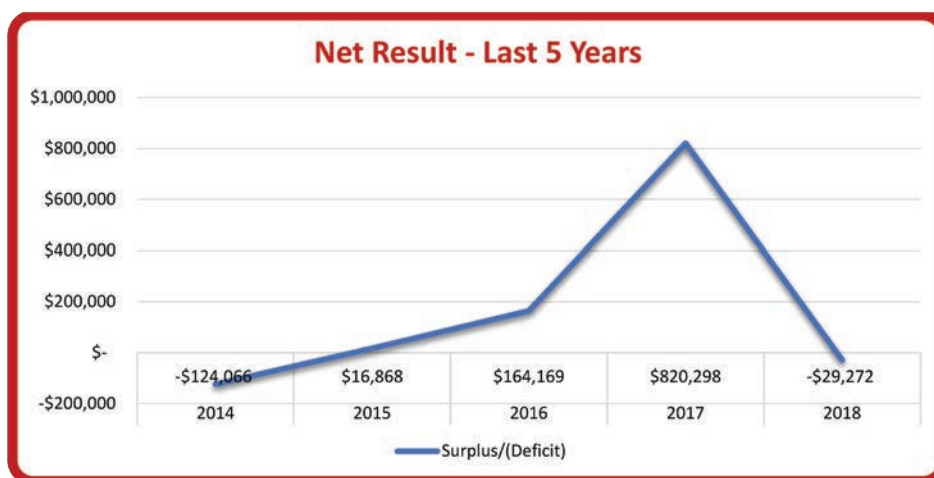
Additionally, the Board will undertake some training over the next few months to ensure that there is a full understanding of the responsibilities of Directors, as well as the role that Directors play in the organisation to most appropriately direct and guide the State Manager and the QMOW staff in their implementation of the Strategic Plan.

FINANCE REPORT

FINANCIAL YEAR ENDED 30 JUNE 2018

Net Result

QMOW reported a net deficit of \$29,272 for the year ended 30 June 2018. The Board had budgeted for a deficit position for this financial year of \$320,763 as we planned to spend a large portion of the \$850,000 donation received last year on the Business Support Manager and Field Support Officer positions. However, with the transfer of assets from Caboolture during the year totalling \$139,902 and some unforeseen savings, this large deficit was reduced considerably. This year's deficit compares to previous years' results as follows:



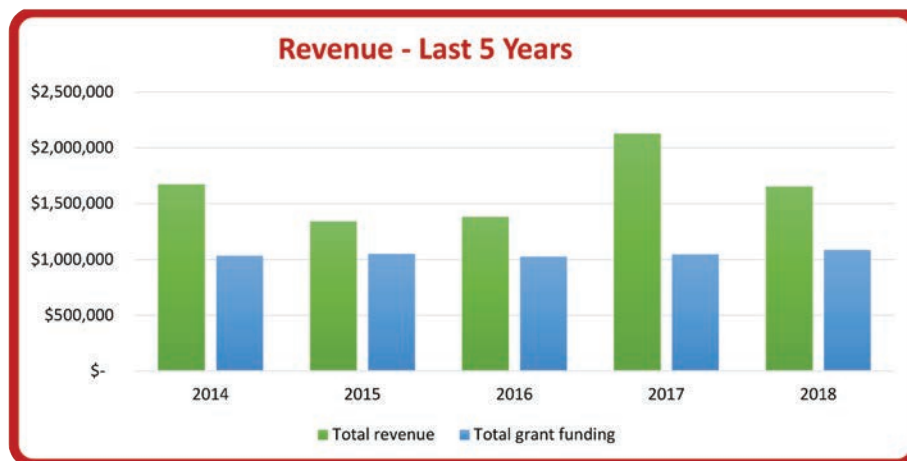
With the integration of Caboolture into QMOW from 1 April 2018, a separate financial division was established as QMOW Community Facilities (QCF) which has been set up to account for Caboolture meal operations. The Board now analyses results separately for QCF and 'Core Operations'. These separate results for the year ended 30 June 2018 are:

	Core Operations	QCF	Total
Revenue	1,410,008	242,609	1,652,617
Cost of goods sold	(14,050)	(24,845)	(38,895)
Employee benefits	(829,354)	(38,349)	(867,703)
Other expenses	(759,900)	(15,391)	(775,291)
Net surplus/(deficit)	(193,296)	164,024	(29,272)

Note that the large surplus for QCF for the 3 months to 30 June 2018 is due mainly to the value of assets transferred at 1 April 2018 for \$139,902.

Revenue

As in most previous years (other than 2016/17) our revenue was derived mainly from grant revenue received from the Commonwealth and Queensland Governments. This was approximately 66% for the year ended 30 June 2018. We continue to be very grateful for the support of the Commonwealth Department of Health and the Queensland Department of Communities, Disability Services and Seniors in providing these significant grants. Other non-governmental revenue received was mainly from the ABC Radio "Queensland Gives" campaign in the current year and the large \$850,000 anonymous donation last year.



Expenses

Our main expense continues to be the salaries and wages paid to our staff. Efforts had been made in 2014/15 and 2015/16 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. Additionally, in November 2017, the Board approved a restructure which increased our employee costs again in response to the identified needs of our Member Services. Along with the minor impact of Caboolture since 1 April 2018, this has contributed to a large increase in employee expenses since last year.



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

- Professional fees continue to be one of our largest expenses with an increase of approximately \$50,000 over last year's balance. One-off events such as:
 - the change to a company limited by guarantee finalised in March 2018,
 - the restructure of our operations in November 2017, and
 - the strategic plan development for 2018-2021 which occurred mainly in June 2018, all contributed to the large balance.
- Donations and contributions became a significant balance in 2017/18. Several years ago, this had been limited to disbursements under the Financially Disadvantaged Clients' Scheme, but in recent years has included donations back to our Member Services. This year two major donations were disbursed - \$132,275 in January 2018 for the ABC Radio "Queensland Gives" campaign and \$20,000 for the rebate received from JLT insurance. This represents a return to Member Services which is more than double the value of membership fees.
- Marketing expenses are again higher in 2017/18 as our commitment to National Meals on Wheels Day and other marketing activities remains at a high level.
- Motor vehicle expenses have increased this year in line with our increased number of employees dedicated to Member Service needs.
- Occupancy expenses have increased due to the inclusion of Caboolture results for 3 months, along with some minor equipment and maintenance at our office in Brendale to accommodate the additional employees.

It is noted that \$3,098 was donated to Member Services as part of our Financially Disadvantaged Clients' Scheme compared with \$5,306 last year. This is significantly less than the 2016 level of donations of \$11,547 and continues to be funded through regular donations received by Queensland Meals on Wheels.

2018/19 Budget

At a meeting on 4 September 2018, the Board approved a budget for the year ending 30 June 2019 which projects a deficit for the year of \$61,711 broken down as follows:

	Core Operations	QCF	Total
Revenue	1,190,945	458,041	1,648,986
Cost of goods sold/expenses	(1,369,107)	(341,590)	(1,710,697)
Net surplus/(deficit)	(178,163)	116,451	(61,711)

The Board had instructed the State Manager that in developing this budget, core operations can continue to operate in deficit until 31 December 2018 after which it is expected to break even. Within this budget it is therefore projected that new funding sources will be accessed to cover all projected expenses of "Core Operations" for January through June 2019 so that the QMOW team's provision of quality support to Member Services is not affected. The State Manager is confident that this can be achieved.

Balance Sheet

QMOW's balance sheet continues to be very strong, however the cash position has reduced compared to last year due to the deficit incurred for the year ended 30 June 2018.



Summation

The financial position of QMOW is strong, and the Board is confident that this will continue into the future as the State Manager and staff implement support programs in line with the new strategic plan. While we project to spend out of reserves again for a further six months, be assured that the Board and State Manager are committed to maintaining a strong balance sheet and spending the large donation received last year over the next few years for the benefit of all Member Services. The remaining balance of the donation has been set aside in a special reserve to the financial statements.

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 2018.

As per the decision made at the last Annual General Meeting, the appointment of our auditors going forward was put out for proposal to a number of highly recommended accounting firms in Brisbane. The successful firm was BDO Brisbane. Attached to the financial statements is their Auditor's Report to meet our compliance requirements. I would like to thank Anthony Whyte and his team for their assistance 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 Directors, the State Manager and the rest of the QMOW team 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 on behalf of our Member Services.

Katrina Faulkner
Director
Chair of Finance Committee



Roll of Honour

The Queensland Meals on Wheels Roll of Honour was established in 2011 and is dedicated to Meals on Wheels volunteers who have donated 30 years or more in service to our communities.

Since its inception over 60 years ago, Meals on Wheels services have relied upon the generous support of those volunteers who selflessly put the needs of other first and their continuing dedication to those they serve is to be commended.

The contributions made by these individuals can be measured by the enduring success of Meals on Wheels operations across Queensland.

1968 | 50 Years

Annette Irvine Bundaberg Meals on Wheels

1975 | 43 Years

Val Batt Bundaberg Meals on Wheels

1983 | 35 Years

Glenys Logan Clifton Meals on Wheels
Don Breeze Clifton Meals on Wheels

1985 | 33 Years

Pat Downs Ashgrove Meals on Wheels
Brian Downs Ashgrove Meals on Wheels

1986 | 32 Years

Keith Weier Clifton Meals on Wheels
Rick Bichsel Boyne Tannum Meals on Wheels
Diedre Bichsel Boyne Tannum Meals on Wheels

1987 | 31 Years

Jennifer Jenkinson Kilcoy Meals on Wheels
Maureen Aland Kilcoy Meals on Wheels

1988 | 30 Years

Denise Irwin Babinda Meals on Wheels
Lynne Petie Holland Park Meals on Wheels
Margaret Cody Nambour Meals on Wheels
Peter Wellington Nambour Meals on Wheels
Darryn Barker Mitchelton Meals on Wheels
Marion Batten Clifton Meals on Wheels
Noeleen Cumner Kilcoy Meals on Wheels

The Mary Lowe Living Legend Award

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

Their respective 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.

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

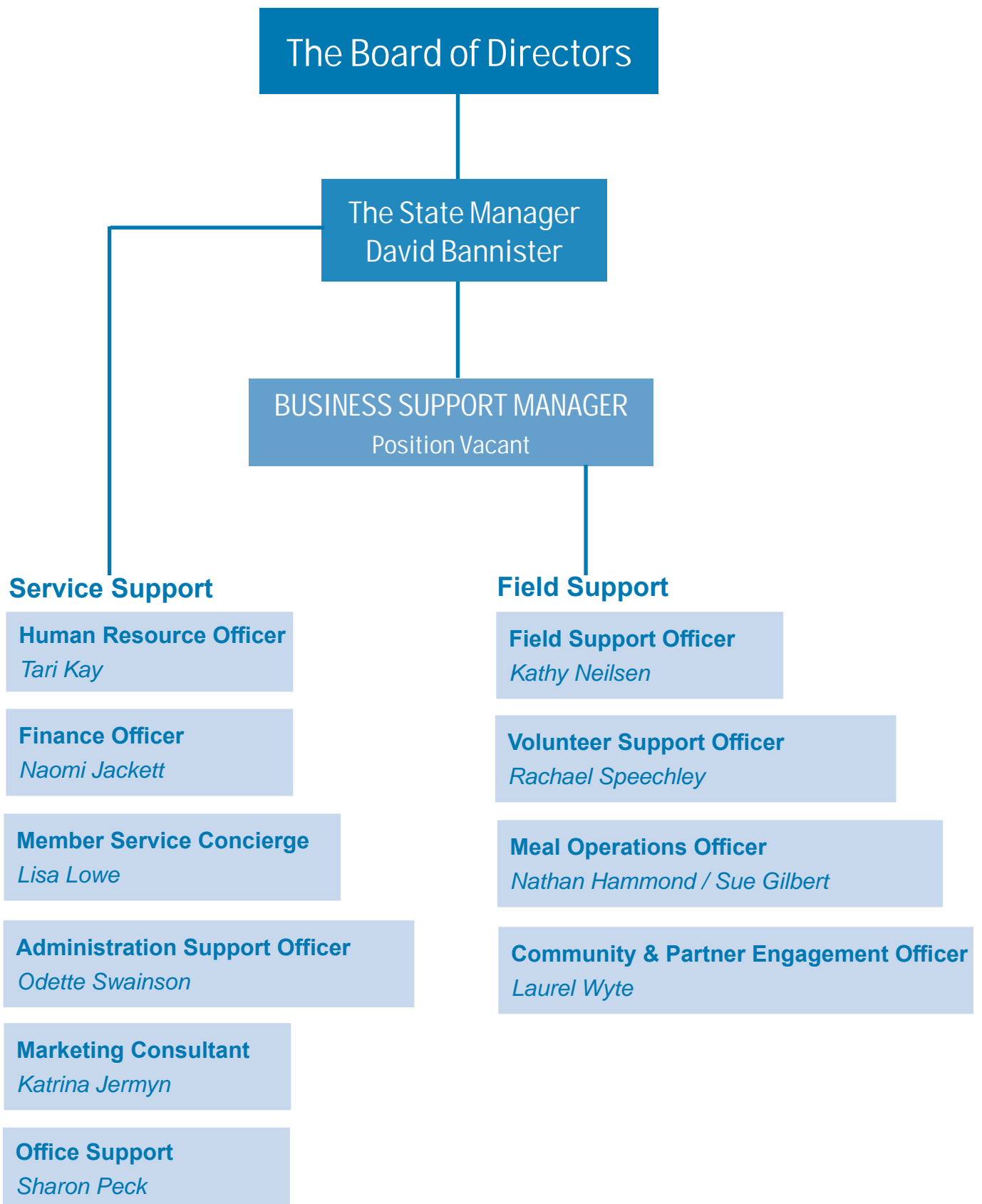
Centenary Meals on Wheels

2018

To be announced



Queensland Meals on Wheels Organisational Chart



Member Support

Queensland Meals on Wheels is focused on delivering relevant and efficient services to our Members so that we may secure and broaden our presence in the communities we serve.

Human Resources

Since commencing in May this year, Human Resources has been supporting Member Services with a variety of human resource and industrial relations matters including conducting HR health checks, writing staff employment contracts and position descriptions, and assisting with dispute resolution and employee grievances.

Industrial relations support has predominantly focused on ensuring compliance with employment legislation, advising Member Services on employee pay rates and relevant classifications and the interpretation of the Queensland Meals on Wheels Services Enterprise Agreement.

Recruitment support has been provided to Member Services in the form of writing and placing job advertisements, conducting telephone pre-screens with shortlisted candidates and providing resources such as forms and templates that Members Services can use when undertaking recruitment processes.

Human Resources has also worked on reviewing and updating Queensland Meals on Wheels Human Resources policies and procedures.

Over the next twelve months, Human Resources will continue to provide support and advice to Member Services on all human resources and industrial relations matters. A comprehensive HR Resource for the Member's area of the Queensland Meals on Wheels website will be designed and implemented to provide greater support in the form of HR resources and tools to member services. Member Service policies and procedures, as well as Work Health and Safety policies and procedures, will also be reviewed and implemented.



Volunteering

Volunteer support has focused on upskilling volunteer management through the provision of training workshops encompassing National Standards for Volunteering, sustainable development goals, recruitment and retention of volunteers, and networking meetings. These learning processes have been further supported with the development of resources that Member Services can utilise in the training and orientation of volunteers.

Queensland Meals on Wheels have continued their partnerships with a number of educational facilities, including Queensland universities and local high schools, with students undertaking volunteer placements with participating Meals on Wheels services and completing research projects that directly benefit the Meals on Wheels sector.

In June 2018, the Volunteer Support Officer attended the National Volunteering Conference in Sydney. This conference had a strong focus on Volunteer Management Support and effectively imparted measurables regarding the impact and values of volunteering in our communities.

Ongoing volunteer support provided to Member Services has included guidance through changes to Police Check systems, recruitment strategies, and the development of resources.

The Volunteer Support Officer has participated in a number of community events aimed at promoting the recruitment of volunteers for the Meals on Wheels sector including Neighbour Day, the University of Queensland Volunteer Expo, and National Youth Volunteer Week.



Field Support

Field support continues to remain an important component of operations at Queensland Meals on Wheels, with Member Services benefitting from guidance on policies and procedures and training in the My Aged Care portal, Meal Management Programs, and government reporting and acquittals.

The fostering of positive relationships with key personnel within state and commonwealth departments by the Field Support Officer has ensured open lines of communication are maintained between government and the Meals on Wheels sector, aiding Member Services in the areas of reporting and compliance.

In April 2018, Queensland Meals on Wheels assumed management of Caboolture Meals on Wheels, with the transition process taking over six months to complete, and the role of the Field Support Officer instrumental in ensuring the smooth changeover of business operations to the state office.

Several Member Services undergoing staffing restructures over the past year have benefited from the expert guidance of the Field Support Officer, who has provided ongoing training across areas that include office procedures and improvement of workplace efficiency.

The signing of ten Member Services to Service Deeds with Queensland Meals on Wheels has led to an increased level of responsibility within the Field Support role in order to meet the terms of these new agreements.

Over the past year, the Field Support Officer has developed a Disaster Management Plan and participated in advanced training to support those Member Services experiencing challenges with clients who are living with dementia.

Marketing

Over the past 12 months, Queensland Meals on Wheels has driven positive marketing campaigns that have resulted in an increased awareness about the Meals on Wheels sector across Queensland.

On a smaller scale, marketing saw various aspects of the Meals on Wheels services being shared each month in the Seniors Newspaper in editorial content.

Queensland Meals on Wheels have increased the regularity of Webinars being held each month, delivering information sessions on topics such as:

- QMOW Enterprise Bargaining Agreement;
- Registering to be an NDIS Provider;
- Marketing Your Service to HCP Providers;

- Grant Writing Tips and Tricks;
- Human Resources;
- Establishing a Facebook Presence;
- Data Management Systems;
- My Aged Care Portal; National Meals on Wheels Day Preparations;
- Financial Management; and
- Client Advocacy.

We continued to build the resources housed in the Members Area of the QMOW Website, enabling easy access to key resources, publications and promotional products. We also increased the local area marketing tools available to Member Services, including production of DL Flyers, A4 folded to DL flyers, pull up banners, car branding, and printed presentation folders.

Community and Partner Engagement

With the restructure and creation of the role for a Community and Partner Engagement Officer in November 2017, the primary objective has been to assist Member Services establish real partnerships with community groups and other service providers across the state.

The engagement and partnership process, once established, opens up the opportunity for Member Service businesses to increase business opportunities which result in increased sales and a new government funded income revenue stream.

The partnership process has strengthened those Member Services who have explored this business profile and relationship with business partners who are all likewise working within the aged care sector and community care disability stream to achieve the similar objective as Meals on Wheels.

The Community and Partner Engagement role has been instrumental in educating Member Services in the upcoming changes to the Aged Care landscape and how Meals on Wheels can fit into this new framework through presentations at roadshows, webinars and one-on-one consultations.

We all aim to assist the consumer with their choice to remain living at home longer, independently, safely and with optimum nutrition and health outcomes.

The Community and Partner Engagement Officer works with our Member Services in facilitating this partnership process, thus linking consumers with the most cost effective, affordable, and nutritious home delivered meals.

Through the specialist knowledge of the Community and Partner Engagement Officer, Meals on Wheels Member Services in Queensland, now have the ability to partner with service providers external to the current CHSP funding arrangements, which is scheduled for cessation in June 2020.

The Community and Partner Engagement Officer is working closely with Member Services

to determine the true cost of providing meals, including costs to attract, train and retain staff, purchase products, packaging, raw ingredients and delivery of a meal. These can all be invoiced to service providers' standards and expectations. With the exclusion of the purchase of food from these costs, the QMOW team is working to assist Member Services to have a clear understanding of what the consumer is required to pay for the purchase of the food component.

There is a considerable amount of work still to be performed in this area, and 2018/19 will be a pivotal year in establishing these opportunities for our Member Services.





Meals on Wheels
Queensland

Queensland Meals on Wheels Ltd

ACN 624 466 084

Financial Statements

For the year ended 30 June 2018

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report

The Directors of Queensland Meals on Wheels Ltd (QMOW) present their report together with the financial statements of the entity, being QMOW (the company) for the year ended 30 June 2018 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.

Anthony Charlesworth

Board Chairperson

Board Member since 2010

Executive Committee Chair

Compliance Committee Chair

- 25 years in Retail Management, and 17 years as a Small Business Owner/Operator.
- 13 years with Mackay Meals on Wheels, with 6 years as President.
- 8 years on the QMOWSAI Board – Vice President for 2.5 years and President for 3.5 years.

Lawrence Boyne

Board Vice-Chairperson

Board Member since 2014

Member of Executive Committee

Member of Finance Committee

- 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 26 years - involved with Meals on wheels since 1986.
- 4 years on the QMOWSAI Board.

Jennifer Powell

Director and Company Secretary

Board Member since 2010

Member of Executive Committee

Member of Compliance Committee

- Diploma of Teaching (Arts)
- 35 years working in education and training in South Australia and the Northern Territory.
- 10 years with Boyne Tannum Meals on Wheels – 7 years as Secretary. 2 years volunteer with Darwin Meals on Wheels.
- 8 years on the QMOWSAI Board – 5 years as Secretary.

Queensland Meals on Wheels Ltd

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Directors' Report (continued)

Directors' details (continued)

Katrina Faulkner

Director

Board Member since 2014

Member of Executive Committee

Finance Committee Chair

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

Peter Donghi OAM

Director

Board Member since 2014

Member of Compliance Committee

- Medal of the Order of Australia
- Engineer (Mechanical)
- Manager 22 years Coal Processing Plants
- 15 years with Bundaberg Meals on Wheels - 6 years as President
- 4 years on the QMOWSAI Board

Lloyd Stirling

Director

Board Member since 2014; Resigned 14 June 2018

Member of Finance Committee

- 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.
- 4 years on the QMOWSAI Board

Vanessa Gregory

Director

Board Member since 2015

Member of Finance Committee

- 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 HACCC Resource Unit (20 years).
- 2 years with Tewantin-Noosa Meals on Wheels
- 3 years on the QMOWSAI Board

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Roslyn Broom

Director

Board Member since 2016

Member of Compliance Committee

- 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
- 22 years with Meals on Wheels Sunnybank/Salisbury – 3 years as Secretary; 14 years as President (current)
- Member of Red Cross Australia, Sunnybank Branch
- 2 years on the QMOWSAI Board

Penny McClelland

Board Member since 2016

Member of Finance Committee

- 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.
- 2 years on the QMOWSAI Board

Jack Pool

Director

Board Member since 2017

Member of Compliance Committee

- 20 years sales rep in paint industry. 10 years as divisional sales manager Wattyl Paints.
- 2008 Lord Mayor Citizen of the Year
- 19 years with Stafford Meals on Wheels - 10 years as President.
- 1 year on the QMOWSAI Board in current tenure – previously on Board for 3 years – 2013-2015.

Company Secretary

As above, Jennifer Powell (Director) is the Company Secretary for Queensland Meals on Wheels Ltd. Jennifer has been the Secretary of Queensland Meals on Wheels for 5 years.

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.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

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.

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		Finance Committee	
	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended
Tony Charlesworth	11	11		
Lawrence Boyne	11	8	3	2
Jenny Powell	11	10		
Katrina Faulkner	11	11	3	3
Peter Donghi	11	10		
Vanessa Gregory	11	9	3	1
Lloyd Stirling - to 14/6/18	10	6	2	1
Roslyn Broom	11	11		
Penny McClelland	11	10	3	3
Jack Pool	11	10		

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 2018, the total amount that members of the company are liable to contribute if the company wound up is \$2,820 (2017: \$0).

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

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 7 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.



Anthony Charlesworth
Chairperson

04 September 2018

Queensland Meals on Wheels Ltd

ACN 624 466 084

Auditor's Independence Declaration



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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 2018, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of the *Corporations Act 2001* 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 in a cursive style.

A J Whyte
Director

BDO Audit Pty Ltd

Brisbane, 4 September 2018

Queensland Meals on Wheels Ltd

ACN 624 466 084

Income Statement

For the year ended 30 June 2018

	Notes	2018 \$	2017 \$
Revenue	4	1,513,137	2,128,088
Contribution from Caboolture Meals on Wheels Inc.	11	139,902	-
Cost of sales		(38,895)	(21,108)
Employee benefits expense		(867,703)	(639,530)
Professional fees		(204,084)	(155,376)
Donations and contributions		(119,335)	(71,329)
Office expenses		(111,289)	(132,318)
Marketing expenses		(82,172)	(51,507)
Travel expenses		(71,524)	(66,829)
Depreciation expense		(58,547)	(52,080)
Motor vehicle expenses		(49,363)	(38,225)
Occupancy expenses		(41,130)	(29,318)
Loss on disposal of asset		(3,249)	(4,383)
Bad and doubtful debts expense		-	(1,056)
Other expenses		(35,020)	(44,731)
Surplus/(deficit) for the year		(29,272)	820,298
Total comprehensive income/(deficit) for the year		(29,272)	820,298

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

Queensland Meals on Wheels Ltd

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Balance Sheet

As at 30 June 2018

	Notes	2018 \$	2017 \$
Assets			
<i>Current</i>			
Cash and cash equivalents	5	2,653,434	2,769,276
Trade and other receivables	6	44,046	35,370
Inventories, at cost		3,054	-
Prepayments		10,548	3,451
Current assets		2,711,082	2,808,097
<i>Non-current</i>			
Property, plant and equipment	7	848,193	784,919
Non-current assets		848,193	784,919
Total assets		3,559,275	3,593,016
Liabilities			
<i>Current</i>			
Trade and other payables	8	100,556	116,308
Deferred government grants		20,080	20,080
Provisions	9	84,798	55,525
Current liabilities		205,434	191,913
<i>Non-current</i>			
Provisions	9	-	17,990
Non-current liabilities		-	17,990
Total liabilities		205,434	209,903
Net assets		3,353,841	3,383,113
Equity			
Reserves	10	732,112	939,803
Retained surplus		2,621,729	2,443,310
Total equity		3,353,841	3,383,113

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

Queensland Meals on Wheels Ltd

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Statement of Changes in Equity

For the year ended 30 June 2018

	Retained surplus \$	Asset revaluation reserve \$	Reserve for special projects \$	Total \$
Balance at 1 July 2016	2,398,012	63,077	101,726	2,562,815
Net surplus	820,298	-	-	820,298
Transfer from Retained earnings to Reserve for special projects	(775,000)		775,000	-
Balance at 30 June 2017	2,443,310	63,077	876,726	3,383,113
Net deficit	(29,272)	-	-	(29,272)
Transfer from Retained earnings to Reserve for special projects	207,691	-	(207,691)	-
Balance at 30 June 2018	2,621,729	63,077	669,035	3,353,841

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

Queensland Meals on Wheels Ltd

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Statement of Cash Flows

For the year ended 30 June 2018

	Notes	2018 \$	2017 \$
Operating activities			
Receipts from:			
· Donations and appeals		176,014	877,101
· Government grants		1,195,330	1,049,032
· Interest received		11,872	18,748
· Other sources		255,937	199,309
Payments to suppliers and employees		(1,754,214)	(1,254,613)
Net cash provided by/(used by) operating activities	12(a)	(115,061)	889,577
Investing activities			
Caboolture contribution	11,12(b)	90,437	-
Purchase of property, plant and equipment		(103,945)	949
Proceeds from disposal of property, plant and equipment		12,728	2,806
Net cash provided by/(used by) investing activities		(780)	3,755
Net change in cash and cash equivalents		(115,841)	893,332
Cash and cash equivalents, beginning of year		2,769,275	1,875,944
Cash and cash equivalents, end of year	5	2,653,434	2,769,276

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 2018

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 – Reduced Disclosure Requirements 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.

QMOW was registered as a company limited by guarantee under the *Corporations Act 2001* on 14 March 2018. Previously, QMOW operated as an incorporated association governed by the *Associations Incorporation Act 1981* of Queensland under the name Queensland Meals on Wheels Services Association Incorporated.

The financial statements for the year ended 30 June 2018 were approved and authorised for issue by the Board of Directors on 4 September 2018.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

A number of new and revised standards became effective for the first time to annual periods beginning on or after 1 July 2017. Information on the significant standard relevant to QMOW is presented below.

AASB 2016-4 Amendments to Australian Accounting Standards – Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities

This Standard amends AASB 136 *Impairment of Assets* to:

- remove references to depreciated replacement cost as a measure of value in use for not-for-profit entities; and
- clarify that the recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that:
 - AASB 136 does not apply to such assets that are regularly revalued to fair value under the revaluation model in AASB 116 *Property, Plant and Equipment* and AASB 138 *Intangible Assets*; and
 - AASB 136 applies to such assets accounted for under the cost model in AASB 116 and AASB 138.

AASB 2016-4 is applicable to annual reporting periods beginning on or after 1 January 2017.

The adoption of this standard has not had a material impact on the company.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2018

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. Revenue is recognised when the amount of revenue can be measured reliably, collection is probable, the costs incurred or to be incurred can be measured reliably, and when the criteria for each of the company's different activities have been met. 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

The company's programs are supported by grants received from the federal and state governments.

If conditions are attached to a grant which must be satisfied before the company is eligible to receive the contribution, recognition of the grant as revenue is deferred until those conditions are satisfied.

Where a grant is received on the condition that specified services are delivered, to the grantor, this is considered a reciprocal transaction. Revenue is recognised as services are performed and at year-end until the service is delivered.

Revenue from a non-reciprocal grant that is not subject to conditions is recognised when the company obtains control of the funds, economic benefits are probable and the amount can be measured reliably. Where a grant may be required to be repaid if certain conditions are not satisfied, a liability is recognised at year end to the extent that conditions remain unsatisfied.

Where the company receives a non-reciprocal contribution of an asset from a government or other party for no or nominal consideration, the asset is recognised at fair value and a corresponding amount of revenue is recognised.

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.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2018

3.2 Revenue (continued)

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.

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 (comprising 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 (comprising fittings and furniture), and vehicles are subsequently measured using the cost model, cost less subsequent depreciation and impairment losses.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2018

3.4 Property, plant and equipment (continued)

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 profit or loss within other income or other expenses.

3.5 Leases

Operating leases

Where the company is a lessee, payments on operating lease agreements are recognised as an expense on a straight-line basis over the lease term. Associated costs, such as maintenance and insurance, are expensed 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

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2018

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.

3.8 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:

- loans and receivables
- financial assets at Fair Value Through Profit or Loss (FVTPL)
- Held-To-Maturity (HTM) investments
- Available-For-Sale (AFS) financial assets

The category determines subsequent measurement and whether any resulting income and expense is recognised in profit or loss or in other comprehensive income.

All financial assets except for those at FVTPL are subject to review for impairment at least at each reporting date to identify whether there is any objective evidence that a financial asset or a group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

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 other expenses.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial recognition, these are measured at amortised cost using the effective interest method, less provision for impairment. Discounting is omitted where the effect of discounting is immaterial. The company's trade and most other receivables fall into this category of financial instruments.

Individually significant receivables are considered for impairment when they are past due or when other objective evidence is received that a specific counterparty will default. Receivables that are not considered to be individually impaired are reviewed for impairment in groups, which are determined by reference to the industry and region of a counterparty and other shared credit risk characteristics. The impairment loss estimate is then based on recent historical counterparty default rates for each identified group.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2018

3.8 Classification and subsequent measurement of financial assets (continued)

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.

3.9 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.

3.10 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*.

3.11 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.

3.12 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.

3.13 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

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2018

3.13 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.

3.14 Deferred government grants

The liability for deferred government grants is the unutilised amounts of a grant received in 2015/16. This grant was received on the condition that specified services are delivered or conditions are fulfilled within the grant period. The balance of this liability reflects an unspent amount of the grant which may therefore be payable back to the grantor agency. This can only be spent in a later period with the consent of the grantor agency.

3.15 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.

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Notes to the Financial Statements

For the year ended 30 June 2018

3.16 Economic dependence

The company is dependent upon the ongoing receipt of Federal and State Government grants to ensure the ongoing continuance of its programs. Queensland State Government funding will reduce without significant impact for the year ending 30 June 2019 and reduce significantly for the year ending 30 June 2020. 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 Federal Government will not continue.

3.17 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.

Inventories

Management estimates the net realisable values of inventories, taking into account the most reliable evidence available at each reporting date. The future realisation of these inventories may be affected by changes that may reduce future selling prices.

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.

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Notes to the Financial Statements

For the year ended 30 June 2018

3.18 New accounting standards and interpretations

Certain new accounting standards and interpretations have been published that are not mandatory for adoption in the current financial year. The company's assessment of the impact of the relevant new standards and interpretations is set out below.

AASB 9 Financial Instruments

AASB 9 introduces new requirements for the classification and measurement of financial assets and liabilities. These requirements improve and simplify the approach for the classification and measurement of financial assets compared with the requirements of AASB 139.

The company is yet to undertake a detailed assessment of the impact of the above standard.

AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

AASB 15 establishes a new revenue recognition model, while AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit entities. These standards supersede all the income recognition requirements relating to all entities.

The company is yet to undertake a detailed assessment of the impact of the above standard.

AASB 17 Leases

AASB 17 replaces AASB 117 Leases and some lease-related Interpretations. This standard requires all leases to be accounted for 'on-balance sheet' by lessees, other than short-term and low value asset leases.

The company is yet to undertake a detailed assessment of the impact of the above standard.

3.19 Comparative figures

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

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Notes to the Financial Statements

For the year ended 30 June 2018

4. Revenue

	2018	2017
	\$	\$
Government grants	1,088,630	1,049,032
Fundraising	176,014	877,101
Sale of goods and meals	102,294	52,621
Members' levy	67,366	69,480
Interest	24,973	18,748
Other	53,860	61,106
	1,513,137	2,128,088

5. Cash and cash equivalents

	2018	2017
	\$	\$
Cash on hand	760	500
Cash at bank	369,752	1,503,942
Short term deposits	2,282,922	1,264,834
	2,653,434	2,769,276

6. Trade and other receivables

	2018	2017
	\$	\$
Trade receivables, gross	18,887	16,666
Allowance for credit losses	(3,104)	(3,740)
	15,783	12,926
Other receivables	28,263	22,444
	44,046	35,370

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 allowance for credit losses of \$0 (2017: \$1,056) has been recorded accordingly within other expenses.

The movement in the allowance for credit losses can be reconciled as follows:

	2018	2017
	\$	\$
Balance 1 July	(3,740)	(3,284)
Amounts written off (uncollectible)	636	600
Bad and doubtful debts expense	-	(1,056)
Balance 30 June	(3,104)	(3,740)

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Notes to the Financial Statements

For the year ended 30 June 2018

7. Property, plant and equipment

	2018	2017
	\$	\$
Land and building, at valuation	650,000	650,000
Accumulated depreciation	(29,250)	(19,500)
	620,750	630,500
Building improvements, at cost	25,468	-
Accumulated depreciation	(672)	-
	24,796	-
Leasehold improvements, at cost	25,805	-
Accumulated depreciation	(286)	-
	25,519	-
Plant and equipment, at cost	119,294	51,300
Accumulated depreciation	(46,221)	(30,992)
	73,073	20,308
Motor vehicles, at cost	168,109	173,677
Accumulated depreciation	(64,054)	(39,566)
	104,055	134,111
	848,193	784,919

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

	Land & Bldg	Bldg Imps	L/hold Imps	Plant & Equip	M/Vehicles	Total
	\$	\$	\$	\$	\$	\$
Gross carrying amount						
Balance 1 July 2017	650,000	-	-	51,300	173,677	874,977
Additions	-	25,468	25,805	67,994	18,531	137,798
Disposals	-	-	-	-	(24,099)	(24,099)
Balance 30 June 2018	650,000	25,468	25,805	119,294	168,109	988,676
Accumulated depreciation						
Balance 1 July 2017	(19,500)	-	-	(30,992)	(39,566)	(90,058)
Depreciation expense	(9,750)	(672)	(286)	(15,229)	(32,610)	(58,547)
Disposals	-	-	-	-	8,122	8,122
Balance 30 June 2018	(29,250)	(672)	(286)	(46,221)	(64,054)	140,483
Carrying amount						
30 June 2018	620,750	24,796	25,519	73,073	104,055	848,193

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 2018.

8. Trade and other payables

	2018	2017
	\$	\$
Trade payables	75,386	55,081
Accrued expenses	25,170	61,227
	100,556	116,308

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2018

9. Provisions

	2018	2017
	\$	\$
Employee benefits:		
Annual leave	74,820	55,525
Long service leave	9,978	-
Employee benefits - current	84,798	55,525
Long service leave	-	17,990
Employee benefits – non-current	-	17,990

10. Reserves

	2018	2017
	\$	\$
Asset revaluation reserve	63,077	63,077
Reserve for special projects	669,035	876,726
	732,112	939,803

	Asset revaluation reserve	Reserve for special projects	Total \$
Balance 1 July 2016	63,077	101,726	164,803
Major donations received – allocated to special projects	-	850,000	850,000
Expenditure on special projects transferred to retained earnings	-	(75,000)	(75,000)
Balance 30 June 2017	63,077	876,726	939,803
Balance 1 July 2017	63,077	876,726	939,803
Expenditure on special projects transferred to retained earnings	-	(207,691)	(207,691)
Balance 30 June 2018	63,077	669,035	732,112

The asset revaluation reserve comprises gains and losses from the revaluation of land and buildings (see Note 7).

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. The major project undertaken in the last year has been to fund the Business Support Manager and the Field Support Officer roles.

11. Contribution from Caboolture Meals on Wheels Inc.

On 1 April 2018, Caboolture Meals on Wheels Inc. wound up operations. A Deed of Transfer was entered into with the company to transfer all assets and liabilities of the association on that date. Queensland Meals on Wheels Ltd then commenced operations as Caboolture Meals on Wheels.

A summary of the contribution received from Caboolture Meals on Wheels Inc. is as follows:

	\$
Cash – transferred to QMOW Ltd	90,437
Cash – remaining to be transferred	13,641
Accounts receivable	8,863
Inventory	3,054
Plant and equipment, net of accumulated depreciation	33,853
Accounts payable and accruals	(7,783)
.Revenue in advance	(2,163)
Total contribution	139,902

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2018

12. Cash flow information

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

	2018 \$	2017 \$
Surplus/(deficit) for year	(29,272)	820,298
Cash flows excluded from surplus/(deficit) attributable to operating activities:		
· Depreciation	58,547	52,080
· Loss on disposal of property, plant and equipment	3,249	-
· Contribution from Caboolture Meals on Wheels Inc. 12(b)	(139,902)	-
Changes in assets and liabilities, net of the effects of the non-cash contribution from Caboolture Meals on Wheels Inc.:		
· (Increase)/decrease in trade and other receivables	13,828	16,103
· (Increase)/decrease in inventories	-	11,000
· (Increase)/decrease in prepayments	(7,097)	2,151
· Increase/(decrease) in trade and other payables	(23,534)	(1,489)
· Increase/(decrease) in deferred income	(2,163)	-
· Increase/(decrease) in provisions	11,283	(10,566)
Cash flow from operations	(115,061)	889,577

(b) Significant non-cash investing item – Contribution from Caboolture Meals on Wheels Inc.

As detailed in Note 11, a contribution was received from Caboolture Meals on Wheels Inc. The non-cash impact of this transaction is as follows:

	2018 \$	2017 \$
Contribution from Caboolture Meals on Wheels Inc.	139,902	-
Actual cash transferred	(90,437)	-
Non-cash contribution from Caboolture Meals on Wheels Inc.	49,465	-

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2018

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 are the State Manager and the Business Support Manager. Remuneration paid to other key management personnel consisted of salaries and superannuation.

	2018	2017
	\$	\$
Key management personnel remuneration	290,565	162,565

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

During the year, the company used the professional services of a Director for training and business planning purposes. This was specifically approved by the Board. The amounts billed were based on discounted rates and amounted to \$16,140 (2017: \$Nil). There were no outstanding balances at 30 June 2018.

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:

	2018	2017
	\$	\$
Not later than one year	17,521	17,520
Between one and five years	40,882	58,400
	58,403	75,920

15. Financial assets and liabilities

The carrying amounts presented in the balance sheet relate to the following categories of assets and liabilities.

	Notes	2018	2017
		\$	\$
Financial assets			
Cash and cash equivalents	5	2,653,434	2,769,276
Trade and other receivables	6	44,046	35,370
		2,697,480	2,804,646
Financial liabilities			
Trade and other payables	8	100,556	116,308
		100,556	116,308

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2018

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 2018, the total amount that members of the company are liable to contribute if the company wound up is \$2,820 (2017: \$0).

Queensland Meals on Wheels Ltd

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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 2018 and of its performance for the financial year ended on that date; and
 - ii Complying with Australian Accounting Standards – Reduced Disclosure Requirements (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.



Anthony Charlesworth
Chairperson

04 September 2018

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 2018, 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 2018 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards – Reduced Disclosure Requirements 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 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* (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.

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 of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Reduced Disclosure Requirements and the ACNC Act, and for such internal control as the directors 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, directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

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

BDO



A J Whyte

Director

Brisbane, 4 September 2018

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Meals on Wheels
Queensland