



Meals on Wheels
Queensland



2022 ANNUAL REPORT

More
than just
a meal

COVER IMAGE: *Its Smoothies all round
at MOW Rockhampton.*

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Funded by



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

Queensland Meals on Wheels Ltd is supported by funding from the Queensland Government under the Queensland Community Support Scheme

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About Us

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

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

Meals on Wheels Queensland was first established in 1977 as a means to provide more centralised support and advice to 34 Meals on Wheels organisations across Queensland. Since that time our membership has grown to 116 Member Services operating across 144 locations, driven by 7,000 volunteers. Collectively we are providing peace of mind to children of aging parents, supporting people with a disability to live their lives their way, respecting people of all race, religions, nationalities and ethnicities and enabling them to stay at home and stay independent.

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

Vision

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

Purpose

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

Values

The core values of Meals on Wheels Queensland are:

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

Message from our Patrons



GOVERNOR OF QUEENSLAND

Foreword

As Joint Patrons of this vital service, we are delighted to provide this foreword for the Meals on Wheels Queensland Annual Report for 2021-2022.

We have embraced this shared role with enthusiasm because, in our long careers as medical and health professionals, we have developed a thorough understanding of the importance of nutritious meals and daily personal contact in enabling older Queenslanders and those with disabilities to continue to live in their own homes.

On behalf of the people of Queensland, we thank the Federal and State governments, along with corporate partners and donors, for their ongoing commitment to support the vital services provided by Meals on Wheels this year.

Meals on Wheels Queensland has built its reputation on the quality of its services and while greater public awareness and financial assistance will be needed to sustain the service into the future, this organisation continues to embrace the actions, strategies and technologies that will help ensure that clients can continue to receive safe and reliable care.

Understanding nationwide issues in the provision of home care is important to the future of Meals on Wheels Queensland, and we have been very pleased to see Brisbane successfully host the 2022 Meals on Wheels National Conference in May this year.

In addition, the improved models of governance and service delivery developed through Project Horizons have continued to have a positive impact in the 2021-2022 financial year. The flexibility and adaptability inherent in those models have been essential to survival during the pandemic and will help sustain the organisation into the future.

We congratulate Meals on Wheels Queensland on another successful year of operation. It has been no mean feat to achieve this result in an environment of increased demand for services and reduction in volunteer numbers.

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

Professor Graeme Nimmo RFD

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



Chairperson's Report



It is a privilege and my pleasure, to present this report on behalf of the Board of Directors. The AGM for 2021 was conducted under COVID-19 restrictions and provided the Board Directors and the listening Services, with another experience to add to the many diverse ways that have been the “norm” these past three years.

What changes and challenges we have experienced this past twelve months, but life goes on and we adapt.

The challenges have been many, the coronavirus notwithstanding, drought, mice plagues, bushfires floods, earthquakes, volcanic eruptions – some locally, some nationally and most internationally.

Floods across Queensland saw Meals on Wheels ingenuity to the fore – drones used to deliver meals in Bundaberg (definitely new world technology) and volunteers walking through water to deliver meals (good thinking/common-sense). Well done and I am sure there were many other innovations of which I am yet to hear.

Best practice models put in place during the worst of the pandemic seem destined to remain in place for many Services. In conversations I have had with a number of Services, there was a realisation that a rethink of usual practices has seen changes that produced a more workable and practical model.

Perhaps this was a wakeup call to re-assess and improve on best practice – ways to do self-assessment of the Service and prepare for the Standards Assessments currently being undertaken across the state. These assessments are necessary if Meals on Wheels is to grow and to maintain our standing in the community, as a peak provider. Pairing nutritious meals, with social connection, is a strong combination and is what our communities see and what is valued. We have a valued brand name and we need to keep it so. Volunteers are the best and it is encouraging to see that we have seen growth in this area, especially with the under 30s. Remember to ask if you need assistance, this is why we have a state association, MOWQ, to assist, advise, to develop resources, to connect with Government on your behalf and to provide the conduit that connects us all across this state and through MOWA to the national services.

Presidents Luncheons were held in Brisbane, Cairns, Rockhampton and Hervey Bay. Thank you to the many people I met, the lively and interesting discussions that ensued, the guest speakers who entertained and imparted wisdoms and the warm welcomes from you all. Problems and ideas were many and varied, some were solved and some needed further time to reach a solution, but we all shared and we cared. The consensus was that these continue as they provide a friendly atmosphere and bring like-minded people together (particularly out in the regions where long distances to travel are often prohibitive for face-to-face meetings).

Her Excellency, the Governor Dr Jeannette Young and Professor Graeme Nimmo being Joint Patrons of Meals on Wheels Queensland have been very busy in their first year. The CEO, Evan Hill, and myself met both Patrons over a zoom meeting to discuss the many workings of Meals on Wheels in Queensland. Her Excellency and the Professor expressed a wish to be hands-on in their role as Patrons so a visit to MOW Brisbane South and the Service at Holland Park was organised. This meet and greet came with some unexpected surprises, besides being shown the day-to-day workings of a Service they were able to catch up with some past neighbours and work colleagues.

Our Joint Patrons joined with MOW Sunnybank/ Salisbury as they celebrated 50 years of service to the community and in May, Her Excellency joined with MOW Mitchelton as they celebrated 50 years of service to their community.

We congratulate the many other Services throughout Queensland who have celebrated a significant milestone this past year. I would especially like to congratulate Gladstone (Blue Care) who celebrated 60 years of service in March. Well done to you all and may you continue to serve.

Rachael Speechley and I flew to Rockhampton (where we stopped at the Meals on Wheels for a meet and greet and great ice cold smoothies, *refer cover image*) and then drove to Yeppoon to spend a fabulous evening with the volunteers and staff. A meet and greet with a twist, to surprise the recipients of the Mary Lowe Living Legend Award. The recipients were late (selling raffle tickets at the local RSL), Evelyn and Brian Daley were indeed surprised, thrilled and humbled to receive this well-deserved recognition by their peers.

The CEO and myself attended the AGM at MOW Ipswich and presented the Rhoda Cameron Award for their outstanding contribution to the promotion of Meals on Wheels and ensuring the viability into the future.

Our Strategic Plan has been in place for a year now and all Services have received regular updates on progress and achievements throughout this time. Board Communiques, Quarterly reviews and Friday Fast Facts are lines of communication from MOWQ to you – be sure to read to get the latest and keep abreast of all that is happening. It is vital that management share information and keep lines of communication open with all members of their Services. A flourishing Service is open and transparent.

Project Horizons has closed and we have seen the formation (through amalgamation) of Meals on Wheels Brisbane South Inc and Meals on Wheels Moreton Bay Region Inc . These amalgamations or Hubs are not for everyone (the reasons are many and varied) but working together for the betterment of all is a great outcome. Our clients deserve the best we have to offer and with the many changes occurring in the Aged Care sector a combined voice is a stronger voice. Some changes may have a greater adverse impact than we are prepared for and now is the time to rethink our journey and seek the help we may need.

Meals on Wheels Australia has been working closely with the states' peak bodies so that they

can effectively engage with government on your behalf. We have the program Future Fit to develop and initiate pathways for the betterment of Meals on Wheels across Australia. With a change of government perhaps some pathways will change too – thus the In Home Care program will now commence in July 2024 giving all time to be ready and time to absorb and understand what is involved. Meals on Wheels Queensland has been able to share with Meals on Wheels Australia both our Strategic Plan and Project Horizons - what has been successful, what has not, how we adapted and what we removed. These shared experiences can only benefit us all.

The National Conference held in Brisbane in May, was voted by all in attendance a huge success. If you were able to attend, I do hope you enjoyed the wonderful venue, the guest speakers, the trade presenters and most of all the camaraderie of the people you met and reconnected with. Who could forget the powerful Welcome to Country with Maroochy Barambah, the many ways to cook salmon by Matt Golinski and the resilience, courage and values of Li Cunxin (Mao's Last Dancer) and so much more.

Throughout the year I have been supported by many people, my fellow Board Directors, the staff at MOW Queensland and especially the CEO Evan Hill, Board minute taker, Janine and on the home front my wonderful husband of 60 years who encourages me to continue doing what I enjoy.

While the challenges have been many and at times impossible, we have achieved much and in doing so increased the standing of our Brand - MEALS on WHEELS. Be proud of your successes and remember to acknowledge the achievements of others. Volunteers do not seek to be recognised but that is no reason that they should not be recognised (thank you Mary Lowe for those words).

I thank you all for your commitment to your communities, to your clients and to those with whom you share.

I wish you well in the coming year and remember - Sharing is Caring with a Smile.

Roslyn Broom
Chairperson
MOWQ Ltd

Chief Executive Officer's Report



Casting a view back to the financial year 2021/22, it is a genuine mix of challenges, achievements and triumphs. We give great honour and respect to the Meals on Wheels Committee members, staff and over 7,000 volunteers across 144 locations in Queensland, who continue to offer their time and community spirit in great volumes in the service of Meals on Wheels across this great state of ours. The third financial year of working with COVID-19 realised many changes to the rules and approaches provided by both State and Federal Governments as the Nation began to open up. Core to this was the requirement for mandatory vaccinations under the State Workers in healthcare setting (COVID-19 Vaccination Requirements) Direction. This Direction which took effect mandated that all staff and volunteers are required to be fully vaccinated i.e. have received two doses of a COVID-19 vaccine and one week has passed. This required significant communication which MOW Queensland issued across the network and working through a range of challenges with individual Members surrounding the implementation and impact on the local workforces. Inevitably Members did lose volunteers and paid staff as a result of this Direction though importantly all Members were able to implement the Directive successfully and remain open for service to their communities. This is a credit to each committee and management team given the challenges of completing such an undertaking at one of the busiest times of year for Meals on Wheels. This change in practice has also seen Members meet the mandatory reporting requirements for the Department of

Health (where Members hold a contract). This has been critical to demonstrate to the Department our compliance with the new rules and our commitment to do so.

With the opening up of borders at the end of 2021 naturally brought with it greater exposure to the virus than ever before, and with that a rapid changing response to the COVID-19 rules from the State Health Department with respect to close contacts and quarantining requirements. This applied more pressure to the practical application of this advice and how best Members could operate as more staff and volunteers came into contact with positive cases of COVID-19. The COVID-19 Emergency Response Plan was adapted to provide simplified checklists for Members to rapidly assess what the response should be for a positive case or close contact. This also relied on to a degree access to Rapid Antigen Tests which were in short supply through January 2022. Meals on Wheels Queensland were able to source a supply of Tests in early January 2022 and distributed 330 boxes of 20 tests each across 62 Members throughout the financial year.

COVID-19 Emergency Response financial support was also available to eligible Members throughout the financial year 2021/22. This funding provided by the Department of Health and Aged Care, provided an additional \$1,547,557 across 15 Members, recognising the increase in demand for meals throughout the pandemic. What this has demonstrated is that there is no sign of meal numbers redressing back to the pre-pandemic numbers. Since 2019 total meal numbers have increased from 2 million meals to 2.6 million meals as of July 2021. This is a case MOW Queensland has made consistently to the Department of Health and Aged Care throughout the year, triggered primarily by the increase to the unit price for a meal at the start of the 2021/22 financial year. This process in some cases resulted in Members receiving the full benefit of the increase however in many cases it resulted in Members and communities having meal numbers reduced on their contracts to "pre-pandemic" numbers. MOW Queensland has worked intensively with affected Members to put the business case forward to the Department of Health and Aged Care. Whilst not successful in all cases, we are glad to report that in some cases contracts have been varied to current delivery levels which is encouraging as we look towards the future.

The future was pitched as the new Support at Home program which would combine the Commonwealth Home Support, Home Care Package, and Short-Term Restorative Care programmes, and was due to be live from 1 July 2023. This has been impacted by the change of federal government from May 2022 who have now indicated the Government is returning to the timeframe put forward by the Royal Commission to deliver a reformed and improved in-home aged care program by 1 July 2024. MOW Queensland in combination with Meals on Wheels Australia provided significant input into the consultation for the Support at Home program through financial year 2021/22 and look forward to the revised consultation process which will commence during the first quarter of 2022/23. Importantly though, the first major reform implemented by the end of the 2021/22 financial year was Payment in Arrears for CHSP funded Members. This aspect of the reforms will be a point of debate for Meals on Wheels and other CHSP providers as the consultation continues through the 2022/23 financial year.

The Strategic Plan 2021-2024 was released by the Board of Directors and we are through the first year of its inception. A central plank under the Service Pillar within the Strategic Plan has been the development of the Let's Do Lunch program. This innovative approach to enhance our social connection and reduce isolation and loneliness has seen this program launched officially by the Governor of Queensland in May 2022 and has been undertaken by 12 Members in the 2021/22 financial year. MOW Queensland has developed an extensive range of tools and have streamlined the approach to reduce the administrative burden on Members in the delivery. Through the support of the Department of Communities, Housing and Digital Economy, MOW Queensland partnered with the Nutrition and Catering Institute (NACi) to produce the More than Just a Meal Research Project. This report has been conducted with a sample of four Member Services to explore areas including how current Services are managing clients' choice, their nutritional status and how these might be improved or expanded, as well as determining the level of social isolation and how to provide clients with options to engage more with MOW Services. This report will be finalised in the 2022/23 financial year and presented to the MOW Queensland Board. Actions are to be considered in financial year 2022/23. Project Horizons was finalised with the successful "go-live" of the amalgamated Meals on Wheels Brisbane South Association. This is a proud achievement for all parties involved and builds upon the initial amalgamation in the previous financial year of Meals on Wheels Moreton Bay in June 2021. Throughout the 2021/22 financial year MOW Queensland

expanded the Shared Service model which has seen this adopted by three Members outside the Brisbane metro region in Roma, Crows Nest and Longreach. Significantly in the case of Longreach, MOW Queensland has transitioned the Association into MOW Queensland as the community was unable to form a Committee.

MOW Queensland is in the early days of our partnership developments with Queensland Council of Social Services being a focus in the first year. This has opened doors and insight into how other community organisations are dealing with certain insurances, and the disproportionately low level of indexation on government contracts. Our work with the Housing Action Lab is very much discovery in what's possible for Meals on Wheels in engaging with broader social issues.

In the Sustainability Pillar with respect to "Increased Revenue through new funding models, partnerships and opportunities", we have seen progress albeit slower than planned, for the Grounds of Goodness Café in Caboolture. With the building of the satellite hospital as one of the major tenants in the precinct, we are confident customer numbers will meet the business case. MOW Queensland also built a sponsorship framework for state and local level sponsorship opportunities. This will be released to Members in the 2022/23 financial year. MOW Queensland was also successful in our application to the ABC Queensland Gives Campaign which was held in November and December 2021 and raised \$155,970 which provided 14,627 additional meals across the network and 485 Lets Do Lunch tokens.

Our engagement with MOWA and the Future Fit program is also central to the delivery of the Strategic Plan under both Capacity and Positioning Pillars. Future Fit will aim to provide a mix of technological and standard operating procedures for reform items such as Serious Incident Response Scheme as well as meal and customer relationship management including dashboard reporting together with a meal marketplace which is expected to be a type of online ordering capability. MOW Queensland has committed significant resourcing to support and implement the Future Fit program, which is funded by the Department of Health and Aged Care through the contract with Miles Morgan Australia. Members are congratulated for participating in the Finance and Operations Stocktake which provides a great benchmark of data for evidence based decisions to be driven from.

Meals on Wheels Queensland continues to be supported by the Department of Health and Aged Care through Sector Support and Development funding, and the State Government through the

Chief Executive Officer's Report cont'd

Department of Communities, Housing and the Digital Economy. We thank both State and Federal agencies for their continued support to allow MOW Queensland to retain skilled resources to provide the network support to our Members and their communities. Throughout the 2021/22 year even though travel was again restricted by COVID-19, MOW Queensland were able to travel across the State visiting Members and providing the Have a Chat Forums where practicable. MOW Queensland staff were able to visit each Aged Care Planning Region at least once, with an average of a region being visited 4 times per year. In certain cases, Members request and receive additional support with face to face contact occurring in some Services more than others which is not unusual. Our Webinar series continue to prove effective across the network and across the 2021/22 financial MOW Queensland delivered 18 webinars in total. With thanks to the Department of Communities, Housing and the Digital Economy MOW Queensland was able to complete and issue the Aged Care Quality Standards Training as an online tool for Members to utilise. This is an effective tool to introduce volunteers, new committee members and staff to our obligations under the standards. It is also a useful refresher for individuals who have been at the Service for a longer period of time. MOW Queensland provided direct support to a number of Members with their Aged Care quality reviews which commenced throughout the State in the middle of the 2021/22. Updates on the quality reviews and other key information is compiled and distributed through the Friday Fast Facts weekly bulletin which continues to be the central communication tool to broadcast to Members important information of which 51 bulletins were issued across the 2021/22 financial year.

The insurance renewal of March 2022 produced a less than optimal result for the network particularly with the Industrial Special Risk premium. This is an area of fair concern and complaint for the Members and MOW Queensland is working with Marsh on alternative cover for this premium.

During 2021/22, MOW Queensland reviewed the publication service and shifted the printing of resources from an in-house service to one we have outsourced on a permanent basis. This has allowed MOW Queensland to reduce its internal costs tied up

in the leasing and upkeep of the equipment. MOW Queensland also reviewed and updated key Member resources including the Client and Carer Guide and Volunteer Guide. Through support of Department of Communities, Housing and the Digital Economy MOW Queensland were able to participate in 14 community engagement activities in the form of Expos across 10 different regions.

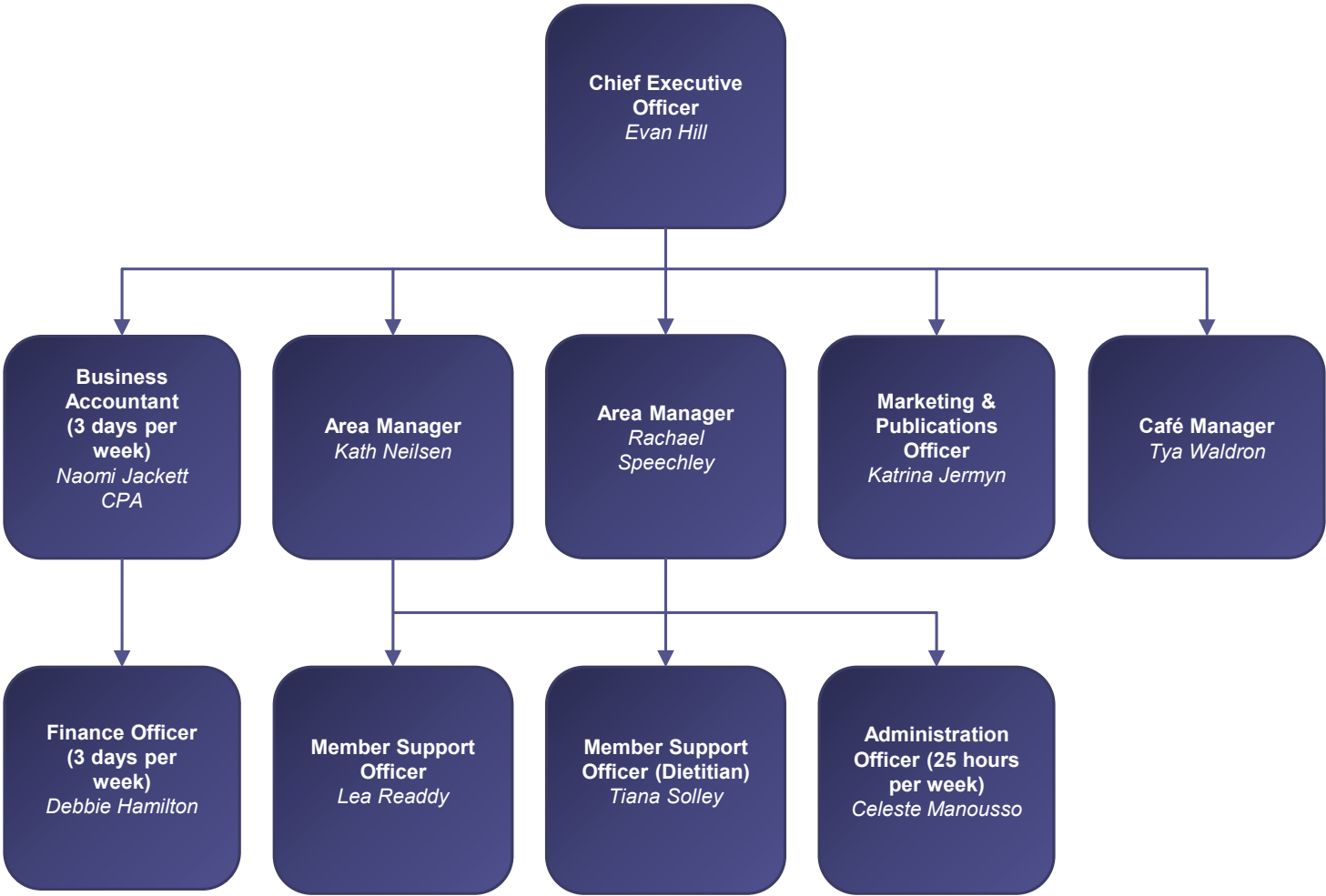
With our commitment to Horizons funded from our reserves, MOW Queensland has tightened its belt with resourcing and needing to find efficiencies and of course other sources of revenue. Our core team of member support led by our Area Managers continue to amaze me at the dedication and willingness to go above and beyond for the membership. We have delivered over 7,000 interactions throughout the financial year whether that be by phone, email or face to face. The team here undertook training to make efficient use of our resources in Microsoft Outlook which has proved highly successful in better managing our interactions and ensuring we don't let our tasks or responses be delayed. The team is also building a new way to manage the program of work more efficiently.

Finally, I would like to thank the Board of Directors for their ongoing support and leadership to the MOW Queensland team. Their investment in new models and tools has prepared Queensland well for the future and has demonstrated our progression in the national arena. As we shift from pandemic response to working readiness for a new In Home Care program, the words of the National Conference ring true. We are stronger when we work together.

Evan Hill
Chief Executive Officer
MOWQ Ltd

Operations Organisational Chart

(30 June 2022)



Governance Statement

Achieving our Objectives

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

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

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

The Board is comprised of a maximum of 10 Directors elected by the Members for three-year terms, with the option of two additional Directors appointed by the Board. Following the 2021 AGM, seven Board positions have been appointed through the Election of Directors clause of the Constitution.

With two Directors scheduled to retire in 2022, there was a total of five Director positions available for appointment in 2022/23.

Specific Responsibilities of the Board

The Board fulfils its primary role by:

- Formulating MOWQ's Strategic Plan, considering feedback from Member Services with input from the CEO and staff
- Selecting, appointing, guiding, and monitoring the performance of the CEO
- Approving operating and capital budgets formulated by the CEO
- Monitoring management's progress in implementing the Strategic Plan
- Monitoring MOWQ'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 MOWQ 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 MOWQ and Member Services whenever and wherever necessary.

The Board launched the Strategic Plan 2021-2024 and have provided Members with progress updates throughout the year.

Management Structure and Responsibility

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

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

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

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

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

At its discretion, the Board may form other committees to undertake specific duties from time to time. An example of this was the Project Horizons Steering Committee that oversaw the implementation of Project Horizons which concluded in December 2021.

Board Oversight

The Board oversees and monitors performance by:

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

In 2021/22 the Board held six Board meetings, satisfying the Constitutions minimum requirement of six. The majority of Board attendance was in person and an on-line facility for attendance is available at all meetings.

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

Reporting to Members

The General Meeting is typically held in March, however given the number of COVID-19 cases present in the community at that time in 2022, the Board decided to not hold a General Meeting. An update on the Strategic Plan 2021-2024 was provided to Members together with regular Board communiques following Board meetings. The CEO also wrote to Members in October 2021 advising the closure of Project Horizons and a summary of the project.

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

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

The Board also held four President Luncheons to ensure broader engagement with Members, particularly Committee Members. The Board is committed to reviewing and updating the membership engagement strategy to ensure sufficient engagement with the membership.

Governance Improvements

In 2021-22, the Board introduced a forward calendar which identified when key matters would be addressed across the Board meeting schedule. The items include a review of the WH&S and Risk systems, review of Board reporting requirements, Board evaluation, CEO performance review, ACNC reporting amongst others.

The Board reviewed a range of MOWQ Governance Policies including Board Attendance, Board Confidentiality, Board Director Induction, Board Director Recruitment, Code of Conduct, Conflict of Interest, Committees, Delegations and Conduct of Meetings.

Given the number of amalgamations occurring across Meals on Wheels in Queensland, the Board has also reviewed the voting rights for Members under the Constitution. Proposed changes be put to the membership via special resolution to be voted on at the 2022 Annual General Meeting.

A comprehensive risk assessment of the Support at Home program was scheduled for May 2022 however has been postponed with the change in Federal Government noting the likelihood of changes to the program design. These changes would need to be known before risk assessment could be conducted with sufficient rigour.

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

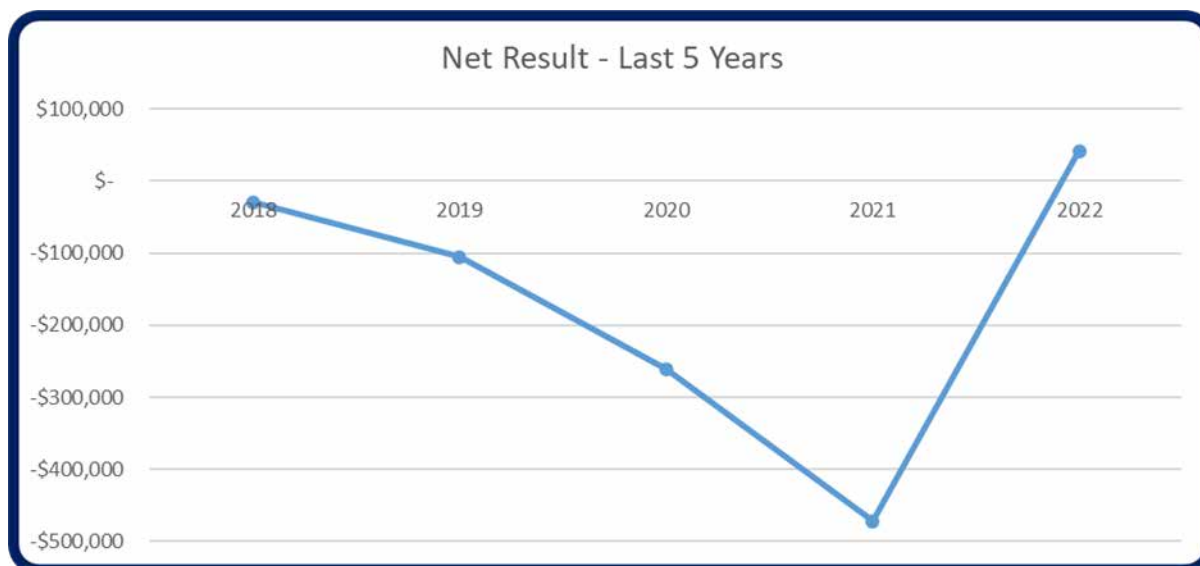
MOWQ's registration as a company is effective from 14 March 2018 and operates according to a constitution adopted on approval by Members on 3 October 2017. Under the constitution, MOWQ's affairs are managed by the Board of Directors. This governance statement outlines how the Board discharges that responsibility.

Finance Report

Financial Year Ended 30 June 2022

Net Result

QMOW reported a net surplus of \$41,642 for the year ended 30 June 2022. The 2021/22 surplus compares to previous years' results as follows:

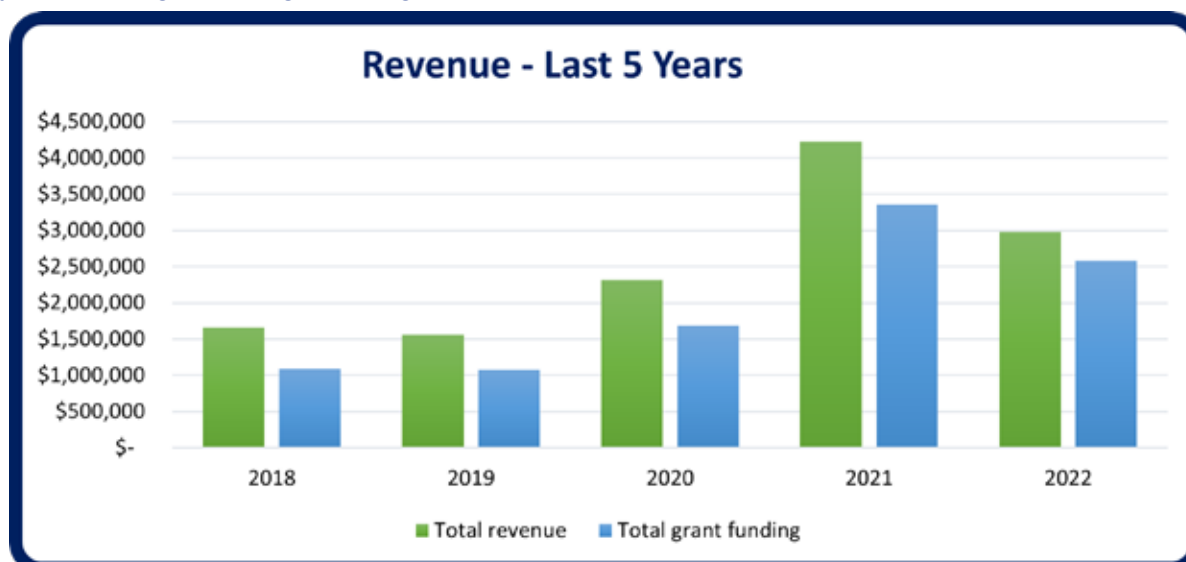


The major contributing factors to this positive variance include:

- A \$363,361 contribution from Longreach Meals on Wheels Inc., being the net value of all assets and liabilities at 8 February 2022 after obtaining control of the Service
- Reduced professional fees against Project Horizons and project closure together with increased utilisation of internal resources,
- Reduction in wages due to staff departures, resulting in a restructure of existing resources, and
- Reduced travel due to on-going Covid-19 restrictions.

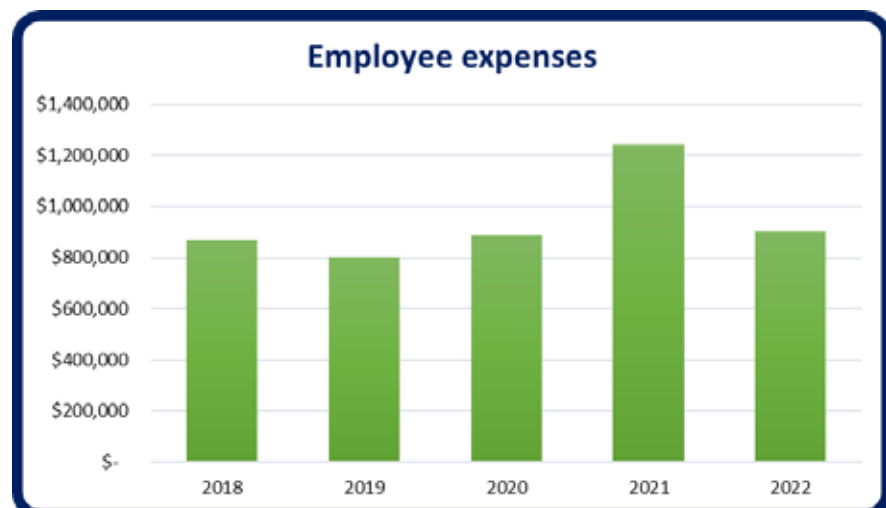
Revenue

As in previous years, much of our revenue is derived from Commonwealth and Queensland Government grants. This was approximately 87% for the year ended 30 June 2022. We continue to be very grateful for the support of the Department of Health and Aged Care and Department of Communities, Housing and the Digital Economy in providing these significant grants.



Expenses

Our major expense continues to be the salaries paid to our staff.



Other major expenses compared to last year are as follows:

- Professional fees continue to be one of our largest expenses. The major component of the spend was for Project Horizons.
- COVID-19 expenses relate to payments from the additional Commonwealth Department of Health COVID-19 Emergency Grant to applicants within Meals on Wheels and other not-for-profit organisations.

2022/23 Budget

The Board has approved a budget for the year ending 30 June 2023 which projects a deficit for the year of \$105,504.

2022/23 budget by division:

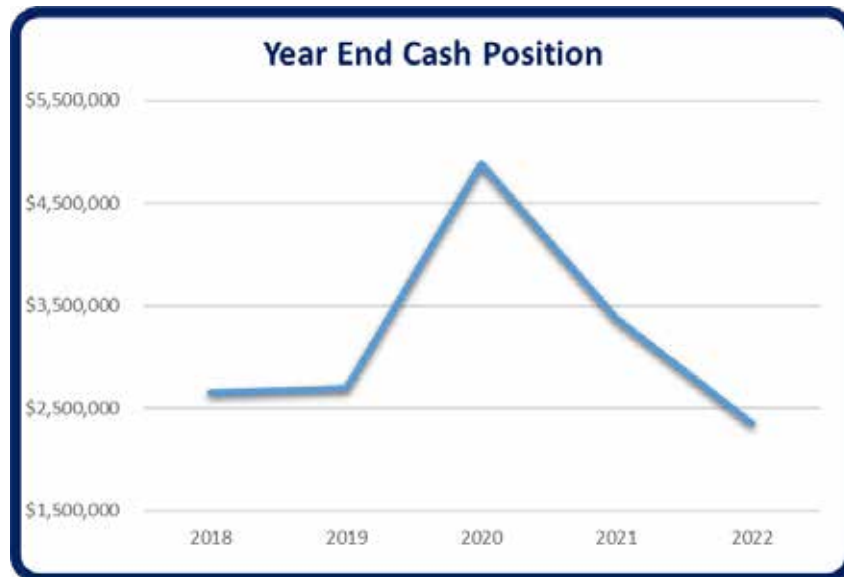
	Core Operations	CAFE	QCF	Total
Revenue	1,189,900	415,680	74,947	1,680,527
Cost of goods sold/expenses	(1,314,895)	(412,142)	(58,995)	(1,768,032)
Net surplus/(deficit)	(124,995)	3,538	15,953	(105,504)

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

Finance Report cont'd

Balance Sheet

QMOW's balance sheet continues to be very strong at \$2,351,986 in cash reserves. We also had unspent COVID-19 Emergency Funds of \$470,004 at 30 June.



Summation

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

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

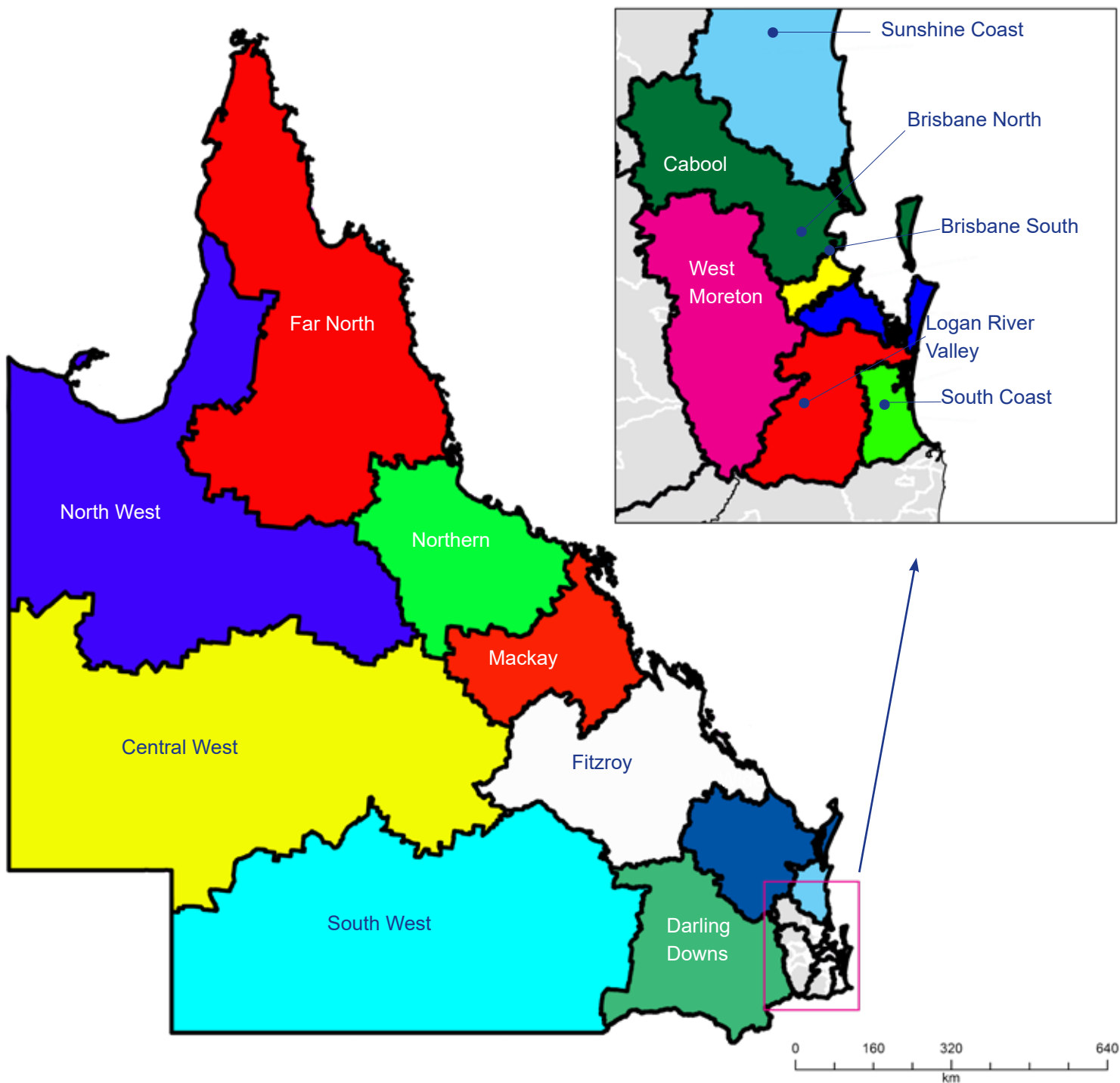
The formal financial statements are included at the end of this Annual Report which show our financial performance and position in more detail for the year ended 30 June 2022. Attached to the financial statements is the Auditor's Report from BDO to meet our compliance requirements. I would like to thank Anthony Whyte and his team for their work in completing the audit and their high level of professionalism exhibited in working with our staff and Board.

I would also like to thank the other QMOW Directors, the CEO and the QMOW team for their efforts during 2022. The commitment of all parties to accurate and complete financial reporting is a demonstration in effective teamwork and is essential in assisting the Board to make informed financial decisions on behalf of our Member Services.

Judith Brown
Director
Chair of Finance Committee

Membership

Whilst our membership numbers have reduced in the past year with the amalgamation of nearly 20 Services, our reach into those communities represented has grown considerably.



Brisbane North

Ashgrove Meals on Wheels Inc
Burnie Brae Chermside
Chermside Meals on Wheels Inc
Community QLD - Paddington Meals on Wheels
Crosby Park Meals on Wheels Inc
Geebung Meals on Wheels Incorporated
Kenmore Meals on Wheels Inc
Meals on Wheels (Western Suburbs) Inc Trading as
St Lucia Meals on Wheels
Mitchelton Meals on Wheels Assoc Inc
Sandgate & District Meals on Wheels Inc
Stafford & Districts Meals on Wheels Association
Incorporated

Brisbane South

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

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

Minjerriba Meals on Wheels
Wynnum Manly & District Meals on Wheels
Association Incorporated

Cabool

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

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

Central West

Alpha Meals on Wheels Inc
Aramac Meals on Wheels
Barcaldine Meals on Wheels Incorporated
Longreach Meals on Wheels Incorporated
Winton Meals on Wheels

Darling Downs

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

Far North

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

Fitzroy

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

Logan River Valley

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

Mackay

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

North West

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

Northern

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

South Coast

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

South West

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

Sunshine Coast

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

West Moreton

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

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

Rosewood Meals on Wheels

Wide Bay

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

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

Wide Bay Hospital incorporating the communities
of:

- Biggenden
- Eidsvold
- Mundubbera



**65 of our 144 Meals
on Wheels locations
(45.1%) operate their
own cooking kitchen**

Project Horizons

The financial year 2022 the Meals on Wheels Queensland drew Project Horizons to a close. This strategic initiative culminated in a total expenditure of \$127,491.71 in the 2021/22 financial year. The focus on Project Horizons has always been to preserve our footprint, our network and grow the mission of Meals on Wheels. Meals on Wheels continues as a collective group of organisations with a long and proud history and a community brand that is well recognised. This is our strength and Project Horizons has built, developed, and demonstrated different models to maximise these strengths by consolidating governance, management and back of house resources. Importantly, at a national level through the Future Fit program, the work of Project Horizons has been recognised as good practice and has formed part of considerations with the Strategy and Stewardship program of work. This presents the opportunity for other jurisdictions to consider what may be possible through consolidating part or all functions between Services, or at the very least considering sharing resources to address and better support common corporate functions.

The deliverables through financial year 2022 were considerable with a major achievement in realising the incorporated status of Meals on Wheels Brisbane South bringing together the combined history of 11 Members across the Brisbane South Region. The new Service has established key centralised resources led by the General Manager and a total paid FTE of 26.1. Meals on Wheels Brisbane South supports approximately 2,800 clients with the collective efforts of 665 volunteers delivering over 250,000 meals per annum. Meals on Wheels Brisbane South is recognised as the third largest Meals on Wheels across Australia – no mean feat that couldn't have been achieved without the collective good will and cooperation of all joining Members.

Brisbane South has four kitchens and seven distribution services. One of the major benefits was the formation of one Committee of Management consisting of 11 Members representing the local communities in which the Services operate.

Benefits of amalgamating realised to date include:

Create efficiencies in the organisation. One funding agreement instead of 11. One insurance policy instead of 11. One ACNC / ATO / WorkCover / Office of State Revenue registration and reporting requirement. Savings through bulk purchase or negotiation such as insurance, telephony, electricity. Greater agility being able to move resources such as human or physical across Service areas as a response of COVID-19 or influenza outbreaks. Streamlining financial processes and being able to identify differences across Services to address profitability but also customer experience.

Improve governance and create a more professional organisation capable of responding to employee issues, compliance to regulatory bodies, reporting to funders, adherence to legislation, continuity of corporate knowledge and employing or contracting required skills to elevate the organisation. One set of policies and procedures across the Services for the organisation allowing for the development of internal best practice models for efficiency and effectiveness.

Return to original motivations for volunteering at Meals on Wheels. Committee members and volunteers can concentrate on their volunteering activities at Meals on Wheels rather than being involved in operational activities. This enables them to make social connections to reduce social isolation for themselves and our clients.

The creation of Meals on Wheels Brisbane South alongside the creation of Meals on Wheels Moreton Bay Region Inc in the 2020/21 financial year have been large and cooperative undertakings by all parties involved. As these models move into their second year of operations it will be great to follow their progress.

Project Horizons has also seen the building of a shared services model (formerly referred to as relinquishment) which is providing to be of value to some of our more regional and remote Members. Horizons was always designed to explore a range of options and models such as investing in and sharing resources across a number of Services for corporate functions such as Finance, IT systems without giving up the sovereignty of the Service itself. This has proved an effective model with Members in Crows Nest and Roma who have partnered with MOWQ to provide services including DEX reporting,

governance meetings, preparations for Aged Care Quality Reviews, direct engagement with government funders, MAC management/monitoring, preparation and submission of financial acquittals, assistance with Insurance renewal forms, ACNC reporting and Wellness and Reablement reporting as a low cost shared service option. This has allowed these Members to continue operations and maintain their sovereignty as incorporated associations.

A step further in this model is demonstrated with the Longreach Meals on Wheels which regrettably needed to wind up its Incorporated Association status and therefore has moved its governance accountabilities across to MOWQ including the CHSP contract for the meal delivery service in Longreach and all compliance obligations that this comes with. The strength of this model is the local volunteers and supporters that still continue to play an active role in client and volunteer coordination. This has resulted in a productive blend of maintaining locals doing what they love in the delivery of meals and the welfare check to the clients whilst MOWQ undertakes the majority of governance and back of house obligations.

Importantly the CEO of Meals on Wheels Queensland wrote to all Members in October 2021 identifying lessons learned throughout Project Horizons. It is vital for any organisation that undertakes innovation to consider the lessons so as we can improve the future. Some of the key lessons learned included are:

- The focus on building a Hub (which requires confronting a scenario of merging with other Services) is a lot to take in. The project may have benefited from building out the “smaller steps” model in Workshop 1 and 2 more, such as relinquishing some responsibilities such as reporting and systems but maintaining the incorporated association and committee status
- As the first six months of the project progressed, it shifted to a view of either “agree to merge” or “stay as you are”. This was unintended. The project was always designed to explore a range of options and models such as investing in and sharing resources across a number of Services for corporate functions such as Finance, IT systems without giving up the sovereignty of the Service itself. This however was left relatively unexplored with Members who chose not to merge. There may be a fresh opportunity to explore these types of models in the upcoming transition to the In Home Support program
- The difference of views and history as to collaboration, relationships between Services

and the low appetite for large (or even small) scale change was underestimated and therefore our language and overall approach e.g. setting a date for an MOU to be signed simply did not work in all cases and more so brought out resistance as Members felt we were going too fast and being forced to merge. The sense of loss in losing or winding up a local committee and these leadership roles in communities is a genuine concern for Members

- Having more evidence on a costed hub may have assisted more Services understand the benefits in the first stage. Services questioned the financial viability of a hub and whether such small groups of Services can afford to employ more people to undertake the administrative / joined up tasks. Costing the model prior to a decision to move forward (or not) would have been useful to do in the Far North and Mackay Regions noting it would have required assumptions of which parts of the workforce would be in the hub and in the branches
- Some Members were not greatly engaged with performance metrics and data driven models. Even where there are genuine examples where client and volunteer numbers are declining, the prevailing view generally in some areas were “we are doing okay”.

Importantly, MOWQ has developed the assets, knowledge, and resources as investments in the corporate memory for any Member to use if they need to in the future. The lessons learned also have allowed our approach to be refined with the shared service model. The respect of each Member towards each other throughout this project has been a significant feature and MOWQ would like to thank all Members who have participated across the past two years.

COVID-19 Report

Whilst it is fair to say we have all learned to live with COVID-19 these learnings came with considerable challenges for Meals on Wheels to overcome throughout the 2021-22 financial year. In general meal demand has remained steady at 2.6 million meals delivered across the financial year. This is a 30% increase since the beginning of the pandemic. As an essential service, our capacity to continue to deliver without a Service closure through the pandemic that at the end of 2021, saw the relaxation of border restrictions, international travel, lockdowns, mask mandates and the general opening of businesses is nothing short of remarkable. It is a credit to each Member to be able to continue to organise their operations in a way that has upheld the COVID safe protocols while at the same time dealing with workforce shortages and the rising costs to serve.

Across the 2021-22 financial year MOWQ provided support to our members with the provision of advice and direction generated primarily through the COVID-19 Emergency Response Plan (ERP). The ERP was updated and issued to Members a total of 9 times throughout the financial year with a total of 47 broadcast emails distributed across the network on COVID-19 updates. Major changes and updates throughout the year related primarily to the introduction of vaccination mandates, changes to close contact definitions and requirements and the introduction of Rapid Antigen Tests.

The vaccination mandate came into effect on 15 December 2021 to align Meals on Wheels with the State Workers in healthcare setting (COVID-19 Vaccination Requirements) Direction, (Appendix D). This Direction required all staff and volunteers of Meals on Wheels to be fully vaccinated (received two doses of a COVID-19 vaccine and one week has passed). This included all personnel who have client contact or complete their duties on-site such as administration workers, kitchen workers, delivery drivers/aides and additional contract workers such as maintenance workers. Mandatory vaccinations of staff and volunteers are considered essential to support the Health and Safety of the workforce and the protection to the clients and are seen as the most effective means of preventing the spread of the virus and protecting people from serious illness or death. Implementing this system was handled extremely well by all Members including the introduction of the compulsory requirement to update vaccination details to the Department of Health through My Aged

Care. MOWQ through the ERP provided the relevant correspondence and protocols to follow to achieve this and, in a small number of cases, provided detailed support in supporting and managing issues related to objections and challenges to the vaccination mandate. This also included in a small number of cases finding alternative ways committee members and administration staff to carry out their duties where a proof of vaccination was not sighted.

The relaxation of border restrictions and lockdowns at the end of 2021 brought with it a rapid rise in community cases of COVID-19 and rapid changes to the definitions of close contacts and ways to manage this within a Meals on Wheels Service. MOWQ supported members to address this critical situation through the provision of Rapid Antigen Tests (RAT) in the early part of 2022. To assist in assessing the status of close contacts and positive cases resources were developed including a COVID-19 Categorise Quick Reference Guide and updates and improvements to the Rapid Response Checklists. Mask mandates changed at various times throughout the financial year though remain in place where Meals on Wheels is considered a healthcare setting, in accordance with Queensland Health Directions as they currently stand.

Ongoing operational support for COVID-19 remains in place for Members as we head into financial year 2022-23.

Natural Disasters

The Meals on Wheels Community responds to Natural Disasters

If the COVID-19 response wasn't enough to confront in 2021/22, there were several natural disasters caused by weather events Members stepped up to the plate to overcome. In November 2021 the Wide Bay district were impacted by a large rain system causing damaging localised flooding. The innovation and can do approach of Meals on Wheels members was exemplified by the Bundaberg Meals on Wheels Service, who joined forces with a local company, Oztech Drones, to ensure the meal service could continue to their clients whose properties were cut off by floodwaters.



MOW Bundaberg & Oztech Drones

Oztech Drones worked with Bundaberg Meals on Wheels to use the drones to deliver meals. Three customers around the Fairymead area were able to continue to receive their meals despite the adversity through this amazing and rapid-fire partnership.

The 3-day weather event in March 2022 wreaked havoc across the South East. The Meals on Wheels Brisbane South Member was particularly impacted experiencing inundation to the Centenary and Sherwood Services. Whilst service has been restored in these locations, the Centenary Service has temporarily relocated their operations to Salvation Army Church, corner of MacFarlane and Lalina Sts Riverhills.

To assist Brisbane South raise much needed funds to replace a range of equipment and other expenses, Meals on Wheels Queensland raised \$7,765 through our Donations page which was made available through the month of March to shine a light on the impact the floods had on their Service.

Great work was seen across the network through the communities of St Lucia, Ashgrove, Dalby and Sunnybank/Salisbury.



MOW in St Lucia serving meals to the community

Revisiting business continuity on a regular basis is good practice and given the unpredictable nature of the weather systems in our times, it is vital Members undertake this as part of their regular governance requirements. Throughout the 2021/22 financial year, Meals on Wheels Queensland through the COVID-19 Emergency Response Plan continued to provide a useful template for Members to follow to support good readiness practices in business continuity.

Sponsorship

Under the pillar of Sustainability with the MOW Queensland Strategic Plan, there is a key action to “Increase revenue through new funding models, partnerships and opportunities.” As part of the strategic implementation to turn this into action, the Board of MOW Queensland commissioned the development of a Sponsorship Framework to guide the creation of foundations to build sustainable relationships and engagements with sponsors.

In June 2022, the MOW Queensland Board approved the Sponsorship Framework and the CEO has been working on its launch which will occur in September 2022. The sponsorship framework is designed to provide members with the tools to cultivate sponsors at a local and regional level whilst providing MOW Queensland opportunities to explore sponsorship at a whole of state level where practicable.

The tools developed out include:

- Sponsorship Framework Guide
- Decision Making Guide
- Pitch Deck
- Sponsorship Pitch Brochure.

The Framework also provides guidance in how to cost and price sponsorship opportunities.

Key highlights within the Sponsorship Framework Guide outlines five key objectives, four phases as the roadmap to sustainability, and has provided a value proposition statement and decision making model.

Objectives:

- Improving community outcomes via corporate support
- Increasing community awareness of the Meals on Wheels brand in Queensland
- Identifying additional resources (financial and in-kind) to support the MOWQ mission
- Provide tools to support local members realise potential sponsorship opportunities
- Assist with the on-going organisational sustainability.

Roadmap to Sustainability

- Mapping which includes the identification of MOWQ’s value proposition, strengths, and opportunities
- Investment which consists of resources, development, training and support to build on the initial brand and opportunities
- Growth which comprises the diversification of opportunities within the community
- Sustainability which includes the consolidation of frameworks, sponsorship strategic plans, key partnerships and sponsor relationships, and a process for monitoring and improving based on lessons learned.

Currently MOW Queensland is in the early days of the “Mapping” phase and needs to understand and consider “Investment”.

Overall, the Sponsorship Framework Guide provides a comprehensive tool kit and step through document on how to consider opportunities and approach potential sponsors. It provides specific details on sponsorship selection including a range of potential sponsors to connect with, tools and templates and a tracking log. The Sponsorship Framework Guide together with the Pitch Deck and Brochure are resources that will be made available across the Membership.

Implementation

The roll out of the Sponsorship Framework Guide to Members needs to be sustainable and have a level of on-going support, as this is an area where Members may direct new effort to raise revenue and community and corporate profile. MOW Queensland will establish a Community of Practice (CoP) which is defined as “a group of people who share a common concern, a set of problems, or an interest in a topic and who come together to fulfil both individual and group goals”. A CoP approach will allow Members with a genuine interest in local sponsorship to come together and share and learn rather than it being a more instructive forum. MOW Queensland acknowledge there will also be Members who already are active in sponsorship activities and do this well and so they then have a platform to contribute and share ideas which will also be a benefit across the network.

Meals on Wheels Queensland (MOWQ) is funded by the Government to provide sector support to its Member Services. As part of this sector support, the MOWQ team assists in providing training to Member Services to support them in effectively running their operations. This training is delivered in a number of different ways, in order to ensure all Member needs and learning styles are accounted for.

Each year, MOWQ aims to deliver a number of training webinars on a range of relevant topics. Once recorded, these webinars remain uploaded to the Members Section of the MOWQ Website so they can be accessed by Services at a later date. Over the course of the last financial year, MOWQ has delivered 18 webinars which have been viewed by 526 individuals. These webinars have covered a range of topics including: Aged Care Quality Standards training package and Quality Reviews, COVID-19, CHSP extensions, Let's Do Lunch, Recipe Resource: Textured Modified launch, managing dietary requirements, financial declarations and payment in arrears.

Kitchen Training

In October 2021, training for kitchen volunteers and staff was finalised and released for use by Meals on Wheels Services. Prior to this, there was one training module available through Allara that covered basic food safety and hygiene which was not specific to Meals on Wheels operations. Feedback revealed that accessing and completing this training was inconvenient for some volunteers, especially those without a computer or device of their own to use. Others found navigating through the training difficult.

As a result, MOWQ created a series of training videos and a workbook specific to Meals on Wheels Services kitchen operations. These resources are versatile and can be used to conduct group or individual training sessions for new or current 10 short videos cover the processes undertaken in a kitchen, from entering the kitchen and preparing and cooking food, to cleaning and sanitising. Volunteers and staff who undertake the training will develop a good understanding of food safety requirements and kitchen processes that apply to their roles.

To account for various learning styles and access to technology, the workbook can be used either alongside the videos or as a standalone resource.

The training videos are available on Allara together with the other training modules and both the videos and workbook can be accessed on the Meals on Wheels Queensland website Member Dashboard.

Aged Care Standards Training

In July 2021 Meals on Wheels Queensland engaged Altura Learning and Ignition Films to produce training modules specific to Meals on Wheels in regard to the Aged Care Quality Standards.

From our Member feedback, Meals on Wheels Queensland were seeking targeted training that was relevant to our Members. The current training offered through the Aged Care and Safety Commission's website was seen to be very broad in its application. The length of the training modules on the Commissions website was lengthy, and our Members needed something that was timely, sharp, to the point and covered off the applicable Standards.

With thanks to a select few of our Member Services, the filming for the training was able to be held on location, with Staff and Volunteers happy to assist in the acting roles.

The training is available in multiple formats to cater for face to face learning and individual learning through our Learning Management System, Allara or downloadable from the Members area of the website

ABC Radio QLD Gives Campaign



In late 2021, we had the very good fortune and the humbling experience of being selected as the 'charity of choice' for the ABC Radio QLD Gives campaign. From Monday 22nd November to Friday 3rd December 2021, Queenslanders were asked to go online to www.qmow.org/qldgives and donate one meal, a week of meals or however many meals they choose (the cost per meal is \$10). Additionally, they could donate "Let's Do Lunch" tokens, where for just \$20 Meals on Wheels would organise for one of their volunteers to have lunch with a client, providing all important connection, along with a nutritious meal.

This campaign meant that, not only were we the recipients of the many donations received, our stories were also told across Queensland via ABC Radio, their online and social channels. Thank you to all the Member Services who provided a variety of content and made themselves available for the numerous interview requests we received. We couldn't have done this without your assistance, and truly believe it's the human side of what we do that connects people and engages them, especially with this type of activity.

Whilst the on-air campaign finished on Friday 3rd December 2021, the donation gateways were kept open until early into 2022. We received a total of \$155,970 in donations from over 1740 individuals, which equated to 14,627 x \$10 meals and 485 x \$20 Let's Do Lunch tokens.

Stories and visits were coordinated across Queensland, from kitchen visits in Cairns, chats with 94 year old twin clients in Hervey Bay, Mitchelton delivering their 1.5millionth meal, Oztech drones helping to deliver meals in Bundaberg areas, the four generations involved at Ipswich as shared by Bec

Dakin, the mother and daughter duo, Megan and Emily, from Holland Park, listeners sending in their favourite recipes for a chance to win a Meal on the Wheel, the longest delivery run out of Mackay, and the list goes on and on.

During the campaign period, we received the following mentions/stories across the ABC QLD Radio network:

Station Mentions	
ABC Brisbane	273
Coast FM	90
ABC Capricornia	136
ABC Far North QLD	119
ABC North QLD	106
ABC North West QLD	118
ABC Southern QLD	130
ABC Sunshine Coast	47
ABC Tropical North	97
ABC Western QLD	128
ABC Wide Bay	129
ABC News	3
Total	1,376

Our Facebook reach during this campaign was up 329% and our Instagram reach was 112% with content we generated and also shared from the ABC stories.

As the donations were handled via our "Donate Now" page, over the two week duration of the campaign, we had 4,832 users visit the qmow.org website. A massive 4,631 of those were new users. 1,676 (34%) of the total visitors to the website during this time were referred by other sites and it's no surprise to learn that 1,628 (97%) were from abc.net.au. Having said this, though 2,521 (51%) came directly to us having found us via organic search.

We are extremely grateful to ABC Radio for this once in a life-time opportunity (and we've been blessed to do this twice now), the Station's support and coverage, along with the listener' donations received were just incredible.

Let's Do Lunch

With a notable increase in social isolation as COVID-19 spread throughout Queensland, there was, and still is, a need amongst the vulnerable population for connection. Meals on Wheels has a unique opportunity to see some of the most vulnerable older people frequently, however a quick chat at the door when delivering a meal is not always enough to curb the isolation they feel.



Lets Do Lunch with MOW Bowen

The Let's Do Lunch program, which was launched as a pilot program with Stage 1 taking place during National Volunteers Week in 2021 at Caboolture Meals on Wheels, has provided an opportunity to enhance social connection for both clients and volunteers. The program allows volunteers to stay and have lunch with a client at the client's home. The time spent with clients through this program is also used to conduct an extended welfare check and to ensure the services they are receiving are meeting their needs to live independently at home.



Lets Do Lunch with MOW Ashgrove

Following the success of Stage 1 and the positive feedback that was received from both clients and volunteers, a Service Participation Kit was developed to assist Services to run the program. This has since been refined after taking feedback into consideration. With the release of the Service Participation Kit, Stage 2 began, where all Meals on Wheels Services were invited to participate in Let's Do Lunch on National Meals on Wheels Day. Funding of \$20 per lunch was provided to participating Services to cover the cost of the volunteer's meal and administration time.



Her Excellency, the Honourable Jeannette Young AC PSM launches the Lets Do Lunch program with Bernece, Owen and Kath

Data collected from 5 lunches in Stage 2 confirmed the positive impact of the program, as all clients and volunteers indicated that they enjoyed participating in Let's Do Lunch. While just one volunteer was unsure as to whether they would take part in the program again, the remainder, as well as all of the clients, assured they would. One client commented on the reason for participating again, saying, "All of my volunteers are delightful people. They are individual and varied, which enhances interaction. Having time together to relax and enjoy their company is therapy." Additional feedback provided by a Service said that the participating client offered to pay for the volunteer's lunch if it meant them coming out again.



Lets Do Lunch with MOW Townsville

At the end of 2021, Meals on Wheels Queensland were fortunate enough to be the charity of choice for ABC Radio Queensland's campaign, Queensland Gives. This was used as an opportunity to launch Stage 3 of Let's Do Lunch through public promotion. Those who donated were given the option to contribute to meals, with \$10 equating to one meal, or Let's Do Lunch tokens valued at \$20 each.

Support from generous donors saw us receive 485 Let's Do Lunch tokens, equating to \$9,700. Of those 485 tokens, 161 have been claimed by 16 Services across the Sunshine Coast, Brisbane South, Northern, Fitzroy, Cabool, Darling Downs, Brisbane North and West Moreton Aged Care Planning Regions through an expression of interest process. There are still 324 tokens remaining for Services to use. Through this campaign, the Let's Do Lunch program was recognised by Queenslanders as a great initiative to reduce social isolation in communities across the state.



Let's Do Lunch Training Video

Upon discovering that Patron of Meals on Wheels, Her Excellency the Honourable Dr Jeannette Young AC PSM, had expressed interest in participating in Let's Do Lunch, Ashgrove Meals on Wheels used one of their tokens to create a very memorable lunch for one of their clients, Bernece Kennedy, during National Volunteers Week in May 2022. Her Excellency joined Ashgrove Meals on Wheels

volunteer, Owen Ginman, and Meals on Wheels representative, Kath Neilsen, for a meal at Bernece's home. This demonstrates the types of opportunities that can be created through this program and the support for the program.

Following Stage 3, the actual cost to deliver Let's Do Lunch will be evaluated. Preliminary analysis from 8 lunches found that it took half an hour on average to organise the lunch and volunteers spent an average time of 80 minutes with the clients. Meal costs ranged from \$10 to \$15, however it was not determined whether this was for a main meal only or a meal package. Once more tokens have been distributed and used, further evaluation will be important in determining how to make Let's Do Lunch a viable program that can be used to diversify revenue stream.

A short training video was released in June 2022 to introduce volunteers to the program and give them an example of the types of questions they can ask the client during lunch to carry out a welfare check. Services have been encouraged to consider which clients they think would benefit from the program most. This may include clients who do not have family close by or those who ask volunteers to stay for longer. Services can also identify clients who have a goal to increase their social connection by looking at the My Aged Care portal. For some clients, a Meals on Wheels delivery is the only social connection they have in the day, so having extra time to spend with someone is likely to be a valuable experience.

MOWQ will be seeking a sponsorship for this program as an on-going funding stream in 2022/23.

Community Engagement/Expos

Throughout 2021-2022, MOWQ invested in and attended a substantial number of community engagement events and EXPOs across Queensland. The past financial year has seen some challenges due to COVID-19 causing a few cancellations with the larger seniors expos and restrictions placed on the number of people hosting the stands at any one time.

The benefits in attending these included:

- Engagement with the public / potential clients (disability & seniors) and volunteers
- Engagement with other vendors
- Increased brand awareness
- Increased education on how Meals on Wheels operates and who can get the service.



Bundaberg Regional Disability Expo

Date	Audience	Event/Expo
16 September 2021	Disability	Sunshine Coast Regional Disability Expo Caloundra Indoor Stadium, North Street, Golden Beach
17-18 September 2021	Seniors/ Disability	CARE Expo Brisbane Convention & Exhibition Centre (Hall 1)
15 October 2021	Disability	Fraser Coast Regional Disability Expo PCYC, 9 O'Rourke Street, Pialba
15-16 October 2021	Disability	Brisbane Disability Expo (Social Impact Institute) Royal International Convention Centre, 600 Gregory Terrace, Bowen Hills
26 October 2021	Seniors	Pomona Seniors Expo
9 November 2021	Seniors	Dickson Seniors Council Expo South Pine Sports Complex, 620 South Pine Road, Brendale
17 November 2021	Seniors	Longman Seniors Expo Bribie Island Bribie Respite and Support Service, 96-108 Arcadia Avenue, Woorim
29 April 2022	Disability	Bundaberg Regional Disability Expo PCYC, 1 Civic Avenue, Bundaberg
17 May 2022	Disability	Cairns Regional Disability Expo, Fred Moule Exhibition Centre, Cairns Show Grounds, Mulgrave Road Cairns
19 May 2022	Disability	Townsville Regional Disability Expo, Townsville Stadium, 40-48 Murray Lyons Crescent, Annandale
24 May 2022	Disability	Mackay Regional Disability Expo McDonald's Mackay Multisport Stadium, 107 Juliet Street, Mackay
27 May 2022	Disability	Rockhampton Regional Disability Expo Bravus Arena; Sir Raymond Huish Drive, Rockhampton
17-18 June 2022	Disability	Gold Coast Disability Expo (Social Impact Institute) Gold Coast Convention & Exhibition Centre, Broadbeach
29 June 2022	Seniors	Sunshine Coast Forum LGBTIQ Aged Community Expo Buderim Memorial Hall, Cnr Main & Church Sts, Buderim

KPI & Demographic Update

In 2021, the MOW Queensland Board approved and launched the Strategic Plan 2021-2024 which cascades to the MOW Queensland Operational Plan. The KPIs that are set within the Operational Plan span across the 3 year period and acts as a mechanism to record, monitor, and assess the key activities of MOWQ operations in alignment with the MOWQ Strategic Plan. Each of the activities outlined link with the overarching strategies of the Strategic Plan and are measured using relevant and progressive KPIs. As the initiatives are predominantly either in progress or not yet commenced there are limited KPIs relating to the Strategic Plan.

STRATEGIC PILLAR: SERVICES	
ACTIVITY	DELIVERABLES
Development of Let's Do Lunch program	<ul style="list-style-type: none"> Program launched by the Governor of Queensland in Volunteer Week 161 tokens to 16 Member Services Client and Volunteer satisfaction Rating 100% Satisfied with the program
More than Just a Meal Project <ul style="list-style-type: none"> More than Just a Meal Research Project 	<ul style="list-style-type: none"> Report Completed Reported submitted to MOWQ Board
Project Horizons	<ul style="list-style-type: none"> Project Completed 50% of pilot regions established a Hub 3 Members participating in MOWQ Shared Services model
STRATEGIC PILLAR: CAPACITY	
Training Programs	<ul style="list-style-type: none"> Aged Care Standards Kitchen Operations
Enterprise Agreement	<ul style="list-style-type: none"> Review completed Advice provided to Members
Local Jobs Program	<ul style="list-style-type: none"> Participate in tender for increasing volunteer numbers through federal employment program
Social Impact Study	<ul style="list-style-type: none"> Participated in Social Impact study for MOWA in Brisbane South and Marlin Coast* <ul style="list-style-type: none"> 10% higher level of wellbeing experienced by MOW Volunteers than a similar sample group of Australians. Clients who know their volunteers well have an 18% higher wellbeing score than those that don't know their volunteers very well. 19.8% of Meals on Wheels customers reporting having one or more meaningful social connections a day. Visits from MOW volunteers of two minutes or more is associated with higher wellbeing.
STRATEGIC PILLAR: SUSTAINABILITY	
Grounds of Goodness Café	<ul style="list-style-type: none"> Due for completion September 2022
Sponsorship	<ul style="list-style-type: none"> Sponsorship Framework approved June 2022
On-line Ordering	<ul style="list-style-type: none"> Specification transferred to Future Fit program of work
STRATEGIC PILLAR: POSITIONING	
Partnerships	<ul style="list-style-type: none"> Framework approved June 2022
Future Fit	<ul style="list-style-type: none"> 76.5% Financial and Operation Stocktakes Completed <ul style="list-style-type: none"> QLD is the only jurisdiction with a +% output variation in CHSP outputs delivered to contracted outputs (+3.9% overall, +5.1% in metro) CHSP consumers contribute more when government funding levels are lower: QLD (\$8.37) There is a \$1 difference between cost to consumer in metro vs. remote areas in QLD National Operations Team commenced – 3 QLD participants

*Data supplied through MOWA Social Impact Report and includes MOW SA and MOW Tweed Heads.

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

Table 2. MOW Meal Supply Analysis

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

Across Queensland, majority of Services continue to offer a hot meal, with just over a quarter of Services choosing not to deliver hot meals (Table 3). Approximately two thirds of Meals on Wheels Services have the option of a frozen meal.

Table 3. MOW Meal Type Offered Analysis

Meal Type	% of Services
Hot	72.9
Chilled	50.7
Frozen	66.7

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

Table 4. MOW Days of Delivery Analysis

Number of Delivery Days	No. Service Facilities	%
>5	3	2
5	87	60.4
4	5	3.5
3	37	25.7
2	4	2.8
1	8	5.6
Total	144	

KPI & Demographic Update contd

As outlined below in Table 5, majority of the total number of meals delivered in Queensland across the year 2021/2022 were subsidised through the Commonwealth Home Support Program. Compared to the previous financial year HCP meals decreased as a percentage of total meals sold but increased in volume by over 100,000 meals sold. The National Disability Insurance Scheme Packages decreased by 3% compared to the previous financial year but increased in volume of over 8,000 NDIS meals sold.

Table 5. MOW Meal Funding Analysis

Meal Funding	%
Commonwealth Home Support Programme (CHSP)	76
Home Care Package (HCP)	14
Department of Communities (QCSS)	3
National Disability Insurance Scheme (NDIS)	2
Commercial (full fee)	5

**based on 95% of returned 2022 membership renewals.*

As part of MOWQ's communication and engagement resourcing, the following enquiries and published resources were recorded in 2021/22 (Table 6).


Table 6. MOW Enquiries and Publications Analysis

Communication & Engagement	
Client and Service Calls - 1300 No	2,329
Client Website Enquiries	397
Volunteer Website Enquiries	835
NDIS specific Website Enquiries	79
Printed resources such as Client & Carer Guides, Volunteer Guides, Flyers, Business cards etc.	21,885
Friday Fast Facts and CUSTOS Magazine distributions	11,820

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

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

This year, we honour:



ROLL OF HONOUR

IN RECOGNITION OF 30 YEARS OR MORE
OF SERVICE TO



INDUCTED TO THE ROLL IN 2022

JOAN PREECE

IPSWICH MEALS ON WHEELS FOR 37 YEARS OF SERVICE

ROBERT DEELEY

IPSWICH MEALS ON WHEELS FOR 37 YEARS OF SERVICE

EVELYN SPENCER

IPSWICH MEALS ON WHEELS FOR 37 YEARS OF SERVICE

GLADYS FREESE

IPSWICH MEALS ON WHEELS FOR 35 YEARS OF SERVICE

BILLIE GOFFAGE

MEALS ON WHEELS NORTH WEST FOR 31 YEARS OF SERVICE

LAWRENCE BOYNE

IPSWICH MEALS ON WHEELS FOR 30 YEARS OF SERVICE

PAM WALLIS

IPSWICH MEALS ON WHEELS FOR 30 YEARS OF SERVICE

JANICE LEATHLEY

GIN GIN MEALS ON WHEELS FOR 30 YEARS OF SERVICE

THANK YOU FOR YOUR DEDICATION TO THE ORGANISATION



Mary Lowe
Living Legend Award

PAST RECIPIENTS

2012 - Erla Irving, Charleville Meals on Wheels

2013 - June Conolly, Maroochydore Meals on Wheels

2014 - Anne Morris, Mount Isa Meals on Wheels

2015 - Lola Wernowski, Boonah Meals on Wheels

2016 - Sue Tyson, St Stephens Toowoomba Meals on Wheels

2017 - Stewart Trevor, Centenary Meals on Wheels

2018 - Norrien Hinds, Collinsville / Scottville Meals on Wheels

2019 - Ralph Davies, Mitchelton Meals on Wheels

2020 - Beryl Read, Bowen Meals on Wheels

2021 - Brian and Evelyn Daley, Yeppoon Meals on Wheels

2022 Recipient will be announced during the AGM



Mary Lowe

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

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



Queensland Meals on Wheels Ltd

ACN 624 466 084

Financial Statements

For the year ended 30 June 2022

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 2022 and the Independent Audit Report thereon.

Directors' details

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

Roslyn Broom

Board Member since 2016

Chairperson from 02 October 2019

Compliance Committee Chair from 02 October 2019

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

Alexi Paasonen

Board Member since 25 September 2018

Company Secretary from 23 September 2020

Member of Compliance Committee 25 Sept 2018 to 02 October 2019, 22 January 2021 - Current

Member of the Finance Committee to 22 January 2021

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Judith Brown

Board Member since 02 October 2019

Chair of the Finance Committee since 30 October 2019

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

Penny McClelland

Board Member since 2016

Member of Finance Committee since 02 October 2019

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

Wendy Smith

Board Member to 15 October 2021

Member of the Finance Committee to 15 October 2021

- Business Manager, Meals on Wheels Moreton Bay Region
- Business Manager, Meals on Wheels Pine Rivers and District, Inc. to 30 June 2021

Leigh Kennedy

Board Member since 02 October 2019

Member of the Compliance Committee since 02 October 2019

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Dr Karen Abbey

Board Member since 2 October 2019

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

Peter Mann

Board Member since 22 September 2020

Member of the Finance Committee since 23 September 2020

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

Company Secretary

As above, Alexi Paasonen is the Company Secretary for Queensland Meals on Wheels Ltd, Alexi commenced as Secretary on 23 September 2020

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Principal activities

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

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

Strategic objectives

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

More specifically:

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

Strategy for achieving objectives

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

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

Queensland Meals on Wheels Ltd

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Directors' Report (continued)

Directors' meetings

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

	Board of Directors		Compliance Committee		Finance Committee	
	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended
Roslyn Broom	7	7	4	4		
Alexi Paasonen	7	7	4	4		
Judith Brown	7	6			12	12
Penny McClelland	7	7			12	8
Wendy Smith to 15.10.21	2	0			4	2
Leigh Kennedy	7	6	4	3		
Dr Karen Abbey	7	7	4	4		
Peter Mann	7	6			12	12

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 2022, the total amount that members of the company are liable to contribute if the company wound up is \$2,280 (2021: \$2,640).

Auditor's Independence Declaration

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

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

19 September 2022

Queensland Meals on Wheels Ltd

ACN 624 466 084

Independent Auditor's Report



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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 2022, I declare that, to the best of my knowledge and belief, there have been:

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

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

A J Whyte
Director

BDO Audit Pty Ltd

Brisbane, 19 September 2022

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Income Statement

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Revenue	4	2,978,682	4,221,642
Contribution from Longreach Meals on Wheels Inc	15	363,361	-
Cost of sales		(65,729)	(181,580)
Employee benefits expense		(902,675)	(1,244,507)
Professional fees		(154,426)	(743,525)
Office expenses		(72,613)	(126,306)
Depreciation expense		(48,271)	(56,849)
Marketing expenses		(3,318)	(5,912)
Occupancy expenses		(43,972)	(91,805)
Motor vehicle expenses		(28,122)	(65,986)
Travel expenses		(42,738)	(65,249)
Donations and contributions		(164,720)	(93,155)
Bad and doubtful debts expense		(169)	(7,657)
Grants paid		(1,624,734)	(1,960,415)
COVID-19 related expenses		(1,995)	(3,637)
Other expenses		(146,919)	(47,338)
Surplus/(deficit) for the year		41,642	(472,279)
Total comprehensive income/(deficit) for the year		41,642	(472,279)
Profit/(Loss) for the year attributable to			
- Continuing operations		41,642	(483,834)
- Discontinued operations		-	11,555

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Balance Sheet

As at 30 June 2022

	Notes	2022 \$	2021 \$
Assets			
<i>Current</i>			
Cash and cash equivalents	5	2,351,986	3,377,149
Trade and other receivables	6	15,462	93,339
Prepayments		25,444	18,748
Current assets		2,392,892	3,489,236
<i>Non-current</i>			
Property, plant and equipment	7	944,280	677,321
Non-current assets		944,280	677,321
Total assets		3,337,172	4,166,557
Liabilities			
<i>Current</i>			
Trade and other payables	8	510,957	102,700
Deferred government grants	9	53,286	1,597,175
Provisions	10	80,255	60,938
Lease liability		31,190	-
Current liabilities		675,688	1,760,813
<i>Non-current</i>			
Provisions	10	17,743	17,685
Lease liability		25,740	-
Non-current liabilities		43,483	17,685
Total liabilities		719,171	1,778,498
Net assets		2,618,001	2,388,059
Equity			
Reserves	11	808,876	620,576
Retained surplus		1,809,125	1,767,483
Total equity		2,618,001	2,388,059

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Statement of Changes in Equity

For the year ended 30 June 2022

	Retained surplus \$	Asset revaluation reserve \$	Reserve for special projects \$	Total \$
Balance at 1 July 2020	2,392,526	71,827	548,749	3,016,102
Net deficit	(472,279)	-	-	(472,279)
Transfer from Reserve for special projects to Retained surplus	-	-	-	-
Gain on Revaluation of Land and Buildings	-	-	-	-
Transfer of Caboolture Meals on Wheels service to Meals on Wheels Moreton Bay Region	(155,764)	-	-	(155,764)
Balance at 30 June 2021	1,767,483	71,827	548,749	2,388,059
Net surplus	41,642			41,642
Transfer from Reserve for special projects to Retained surplus	-	-	-	-
Gain on Revaluation of Land and Buildings	-	188,300	-	188,300
Transfer of Caboolture Meals on Wheels service to Meals on Wheels Moreton Bay Region	-	-	-	-
Balance at 30 June 2022	1,809,125	260,127	548,749	2,618,001

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Statement of Cash Flows

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
Operating activities			
Receipts from:			
· Donations and appeals		203,045	94,294
· Government grants		1,290,929	3,240,673
· Interest received		16,715	25,181
· Other sources		215,015	657,242
Payments to suppliers and employees		(3,044,228)	(5,234,455)
Net cash provided by/(used by) operating activities	12(a)	(1,318,524)	(1,217,065)
Investing activities			
Purchase of property, plant and equipment		(47,588)	(39,594)
Proceeds from disposal of property, plant and equipment		-	20,079
Longreach contribution	15	363,361	-
Cash distributed on disposal of Caboolture Meals on Wheels Operations		-	(271,132)
Net cash provided by/(used by) investing activities		315,773	(290,647)
Financing Activities			
Lease payments		(22,412)	-
Net cash provided by/(used by) investing activities		(22,412)	-
Net change in cash and cash equivalents		(1,025,163)	(1,507,712)
Cash and cash equivalents, beginning of year		3,377,149	4,884,861
Cash and cash equivalents, end of year	5	2,351,986	3,377,149

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 2022

1. General information and statement of compliance

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

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

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 2022 were approved and authorised for issue by the Board of Directors on 19 September 2022.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

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

3. Summary of accounting policies

3.1 Overall considerations

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

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

3.2 Revenue

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

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

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2022

3.2 Revenue (continued)

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

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

Sale of goods and meals

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

Government grants

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

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

Fundraising

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

Member contributions

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

Interest income

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

3.3 Operating expenses

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

3.4 Property, plant and equipment

Land and building

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

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2022

3.4 Property, plant and equipment (continued)

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

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

Leasehold improvements

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

Building improvements, plant and equipment, and vehicles

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

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

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

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

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

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

3.5 Leases

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

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Notes to the Financial Statements

For the year ended 30 June 2022

3.5 Leases (continued)

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

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

3.6 Impairment testing of property, plant and equipment

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

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

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

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

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.

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Notes to the Financial Statements

For the year ended 30 June 2022

3.7 Financial instruments (continued)

Classification and subsequent measurement of financial assets

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

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

Classifications are determined by both:

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

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

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

Loans and receivables

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

Classification and subsequent measurement of financial liabilities

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

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

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

3.8 Inventories

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

Goods for resale

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

3.9 Income taxes

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

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Notes to the Financial Statements

For the year ended 30 June 2022

3.10 Cash and cash equivalents

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

3.11 Reserves

Other components of equity include the following:

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

Retained surplus includes all current and prior period retained surpluses.

3.12 Employee benefits

Short-term employee benefits

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

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.

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Notes to the Financial Statements

For the year ended 30 June 2022

3.13 Goods and services tax (GST)

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

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

3.14 Economic dependence

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

3.15 Significant management judgement in applying accounting policies

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

Estimation uncertainty

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

Impairment

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

Useful lives of depreciable assets

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

Long service leave

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

3.16 Comparative figures

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

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Notes to the Financial Statements

For the year ended 30 June 2022

4. Revenue

	2022	2021
	\$	\$
Commonwealth government grants	2,427,107	3,051,968
Sale of goods and meals	73,639	266,524
Queensland government grants	150,000	309,437
Members' levy	103,719	73,800
Fundraising	183,045	94,294
Interest	8,825	25,181
Gain on disposal of asset	-	20,079
Other	32,347	380,359
	2,978,682	4,221,642

5. Cash and cash equivalents

	2022	2021
	\$	\$
Cash at bank	641,072	305,705
Short term deposits	1,710,914	3,071,444
	2,351,986	3,377,149

6. Trade and other receivables

	2022	2021
	\$	\$
Trade receivables, gross	13,840	20,076
Allowance for credit losses	-	(89)
	13,840	19,987
Other receivables	1,622	73,352
	15,462	93,339

All of the company's trade and other receivables have been reviewed for indicators of impairment. Certain trade receivables were found to be impaired and an expense for bad and doubtful debts of \$169 (2021: \$7,657) has been recorded accordingly within other expenses.

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

	2022	2021
	\$	\$
Balance 1 July	(89)	(10,912)
Amounts written off (uncollectible)	258	18,480
Bad and doubtful debts expense	(169)	(7,657)
Balance 30 June	-	(89)

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2022

7. Property, plant and equipment

	2022 \$	2021 \$
Land and building, at valuation	793,000	610,000
Accumulated depreciation	-	(9,150)
	793,000	600,850
Building improvements, at cost	47,465	31,775
Accumulated depreciation	(13,768)	(9,275)
	33,697	22,500
Plant and equipment, at cost	115,396	121,469
Accumulated depreciation	(56,134)	(78,265)
	59,262	43,204
Motor vehicles, at cost	70,978	70,978
Accumulated depreciation	(69,587)	(60,211)
	1,391	10,767
Right of use asset, at cost	79,342	-
Accumulated depreciation	(22,412)	-
	56,930	-
	944,280	677,321

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

	Land & Bldg \$	Bldg Imps \$	Plant & Equip \$	M/Vehicles \$	Right of use \$	Total \$
Gross carrying amount						
Balance 1 July 2021	610,000	31,775	121,469	70,978	-	834,222
Additions	13,000	15,690	23,150	-	79,342	131,182
Disposals	-	-	(29,223)	-	-	(29,223)
Write-back accumulated depreciation	-	-	-	-	-	-
Gain on revaluation	170,000	-	-	-	-	170,000
Balance 30 June 2022	793,000	47,465	115,396	70,978	79,342	1,106,181
Accumulated depreciation						
Balance 1 July 2021	(9,150)	(9,275)	(78,265)	(60,211)	-	(156,901)
Depreciation expense	(9,150)	(4,493)	(2,840)	(9,376)	(22,412)	(48,271)
Disposals	-	-	24,971	-	-	24,971
Reversal on revaluation	18,300	-	-	-	-	18,300
Balance 30 June 2022	-	(13,768)	(56,134)	(69,587)	(22,412)	(161,901)
Carrying amount 30 June 2022	793,000	33,697	59,262	1,391	56,930	944,280

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

8. Trade and other payables

	2022 \$	2021 \$
Trade payables	473,450	96,936
Accrued expenses	37,507	5,764
	510,957	102,700

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Notes to the Financial Statements

For the year ended 30 June 2022

9. Deferred government grants

	2022	2021
	\$	\$
Gambling Grant	8,740	-
COVID-19 emergency funds	-	1,547,557
Community Benefit Fund	-	30,682
Other deferred income	44,546	18,936
	53,286	1,597,175

10. Provisions

	2022	2021
	\$	\$
Employee benefits:		
Annual leave	80,255	60,938
Employee benefits – current	80,255	60,938
Long service leave	17,743	17,685
Employee benefits – non-current	17,743	17,685

11. Reserves

	2022	2021
	\$	\$
Asset revaluation reserve	260,127	71,827
Reserve for special projects	548,749	548,749
	808,876	620,576

	Asset revaluation reserve	Reserve for special projects	Total \$
Balance 1 July 2020	71,827	548,749	620,576
Expenditure on special projects transferred to retained earnings	-	-	-
Gain on revaluation of land and buildings	-	-	-
Balance 30 June 2021	71,827	548,749	620,576
Balance 1 July 2021	71,827	548,749	620,576
Expenditure on special projects transferred to retained earnings	-	-	-
Gain on revaluation of land and buildings	188,300	-	188,300
Balance 30 June 2022	260,127	548,749	808,876

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.

12. Cash flow information

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

	2022	2021
	\$	\$
Surplus/(deficit) for year	41,642	(472,279)
Cash flows excluded from surplus/(deficit) attributable to operating activities:		

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Notes to the Financial Statements

For the year ended 30 June 2022

· Depreciation	48,271	56,849
· Bad and doubtful debts	169	7,657
· Longreach contribution	(363,361)	-
· Gain/Loss on disposal of property, plant and equipment	-	(20,079)
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
· (Increase)/decrease in trade and other receivables	77,708	(63,301)
· (Increase)/decrease in inventories	-	5,298
· (Increase)/decrease in prepayments	(6,696)	(3,321)
· Increase/(decrease) in trade and other payables	408,257	(286,245)
· Increase/(decrease) in deferred income	(1,543,889)	(456,872)
· Increase/(decrease) in provisions	19,375	15,228
Cash flow from operations	(1,318,524)	(1,217,065)

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 Chief Executive Officer and the Business Manager. Remuneration paid to key management personnel consisted of salaries and superannuation.

	2022	2021
	\$	\$
Key management personnel remuneration	234,840	397,153

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

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:

	2022	2021
	\$	\$
Not later than one year	-	5,840
Between one and five years	-	-
	-	5,840

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

15. Contribution from Longreach Meals on Wheels Inc.

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

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Notes to the Financial Statements

For the year ended 30 June 2022

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 2022, the total amount that members of the company are liable to contribute if the company wound up is \$2,280 (2021: \$2,640).

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 2022 and of its performance for the financial year ended on that date; and
 - ii Complying with Australian Accounting Standards – Simplified Disclosure (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
- b There are reasonable grounds to believe that Queensland Meals on Wheels Ltd will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

19 September 2022

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 2022, 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 2022 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission 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 (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

Those charged with governance are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the directors' report, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of directors for the Financial Report

The directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the ACNC Act, and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the responsible entities either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

This description forms part of our auditor's report.

BDO Audit Pty Ltd

BDO



A J Whyte
Director

Brisbane, 19 September 2022