



Meals on Wheels
Queensland



2020 ANNUAL REPORT

More
than just
a meal

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Australian Government
Department of Health

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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.

QMOW was first established in 1977 as a means to provide more centralised support and advice to 34 Meals on Wheels organisations across Queensland. Since then our Membership has grown to 133 Member Services operating across 142 locations, driven by 10,000 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.

QMOW 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

Effectively supporting Member Services to provide More Than Just a Meal

Purpose

To facilitate a quality life for Meals on Wheels' clients

Values

The core values of Queensland Meals on Wheels are:

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

Message from the Governor of Queensland

As Governor and Patron of Queensland Meals on Wheels, it gives me great pleasure to provide a message of support for this Annual Report, and to highlight some of the organisation's extraordinary achievements.

For more than 60 years, Queensland Meals on Wheels has earned its reputation as one of the State's most renowned and valued community organisations. Thanks to the nutritious meals provided, many Queenslanders have been able to safely reside in their own homes while maintaining their independence or during their recovery from illness.

In June 2020, Kaye and I were delighted to host a most memorable morning tea for the Board at Government House. It was then, that I learnt just how quickly and impressively the organisation had adapted to the unforeseen circumstances brought on by COVID-19.

From March to May, the service boosted its output by a remarkable 25%, to assist an additional 5,000 vulnerable and elderly Queenslanders.

Amidst severe community disruption, these Queenslanders intuitively turned to Meals on Wheels, confident in the knowledge they would receive timely and caring assistance.

This rapid response was nothing short of astounding. These statistics, of course, reveal only part of the story, but they speak confidently of a well-administered organisation with a commendable clarity of purpose.

I thank and congratulate the Board, staff, administrators and the all-important volunteers, for consistently delivering "more than just a meal" to their fellow Queenslanders. I further wish the organisation every success for what may be another challenging year ahead.



*His Excellency the Honourable Paul de Jersey AC
Governor of Queensland*

Chairperson's Report

A year in review



It is my privilege to present this report and to reflect on the year that was . . .

What interesting and challenging times we are in and what wonderful, interesting and resilient people we are. We have been treated to a veritable Pandora's box of challenges, hazards, sorrows and joys. Our personal and collective spirit has been tested but not bowed as we remain connected with our families and our communities. Meals on Wheels is definitely an essential service.

It was an honour and a privilege to be elected Chair of the Board of Directors, QMOW, following the Annual General Meeting in September 2019. I have been ably supported by my fellow Directors together with the CEO, Evan Hill and the staff at QMOW, Brendale. My sincere thanks and appreciation for all that you do for the betterment of Meals on Wheels.

Bi-monthly Board meetings were introduced and all Directors assumed extra responsibilities working with Services in designated areas across the state. Other areas of development included the

implementation of a mentoring program and Have-a-Chat sessions. These changes are ongoing and will be reviewed when the new Board meets in October.

January saw the disastrous fire season affecting Services far and wide and throughout it all Meals on Wheels continued to provide support to all our communities. What resilience in adversity.

Many Queenslanders joined with Members from across Australia and gathered in Tasmania for the National Conference. This was a marvellous opportunity to greet, meet, discuss and exchange ideas and is a wonderful way to renew old friendships and make new ones. I have been privileged to be able to attend six conferences and been amazed at the diversity of Services around the world plus the challenges that are common to all.

We returned home to another challenge – a virus spreading around the world creating mayhem and chaos. Covid-19 is not choosy and its effects have been felt by all. People, plans and livelihoods have been challenged daily and as I write this report the news from Victoria and spots in New South Wales is not bringing any joy to those of us affected. Our Services are facing these challenges on a daily basis and not one person remains untouched. How do we continue to care for our clients? Will we have enough food supplies? Will our volunteers be able to continue? Will our staff be able to cope? YES YES YES and YES we responded. This is what makes us an essential service – how we react and what happens next. Covid Response Plans were implemented, we changed the many ways we interacted with clients, staff and volunteers. Throughout, we have been supported by all levels of government and received co-operation large and small from people from all walks of life, who rose to the occasion to assist where needed. Social distancing has become the new norm and keeping our connections is of paramount importance as we continue.

With travel restrictions in place Board meetings changed too and many Directors connected with

Zoom - another challenge overcome. Many meetings, trainings and forums have either been cancelled or deferred . A Board Communique has begun and Friday Fast Facts enlarged to keep Members informed.

How we continue into the future is a further challenge, especially as Services struggle with financial worries, succession woes, weary and ageing volunteers and an ageing population. Understanding that these concerns are widespread saw the Board engage with KPMG and so Project Horizons was developed. Some Services have successfully initiated Hubs and mergers and this project aims to consolidate on this progress and encourage new collaborations. Not everyone will see this as the way forward but I ask you all to be open minded and receptive to this opportunity to enhance our position with Government and our communities. This project is being lead by a dedicated steering committee - exciting times ahead.

Moving forward, the current Strategic Plan will be reviewed in the next 12 months and discussion as to the next pathway will be implemented shortly. It is timely to continually review and update and to maintain relevance in our communities.

As I write this report, the news from our southern states of further disasters is very confronting. Fire, Covid-19 and now floods. On your behalf I extend our

sympathy and support.

Meals on Wheels Australia have been advocating tirelessly on your behalf over the past year and were able to secure increased funding from government during these testing times. This allowed us to continue delivering meals to the vulnerable in our communities. Senator the Hon. Richard Colbeck MP has recently acknowledge that there are inequities in funding and has advised that there will be a review in the ensuing year.

In conclusion, I thank you for your continuing support and endeavours through this past year and may the next year be positive and without this years' challenges.

On behalf of the Board of Directors, I thank you for your service.

Good health and all the best.

Roslyn Broom

Chair

QMOW Ltd

Chief Executive's Report



Doing justice to the 2020 Financial Year experienced by the team here at QMOW Ltd and every Member Service throughout Queensland is not an easy assignment. When reflecting back over the last 12 months, the reality is our memory is very much fixated on the final 4 months which were consumed almost entirely by the response to the global pandemic known as COVID-19. What this response has shown is a clear example where as the need in the community increases, the more that Meals on Wheels steps up to meet those needs for them. I will cover the COVID -19 response in some detail but it is important not to lose sight of the other achievements we have made together throughout 2019/20.

Our engagement and support to Members is a critical feature of our sector support model here at QMOW. Whilst our resources are certainly not high in number, they are high in quality and therefore it is important they are organised in a way that makes them accessible to you and allows for QMOW to develop a deeper level of understanding of your Service and region amongst our team members. To this end, we deliberately moved to a direct, one stop shop QMOW contact person for each Member organised by Aged Care Planning Region. This has certainly assisted our team here when it comes to organising and coordinating data and feedback needed by the Commonwealth, the Aged Care Quality and Safety Commission and the like, aiming to reduce some of the load off you in the number of external groups seeking information from you. Our Activity Work Plan allows for 2,000 interactions per annum for CHSP type of front-line enquiries and support. This surpassed 5,000 by the time we reached the end of the year which is in excess of our

funded outputs in anyone's language. What this reflects though in some way is the complexity that (aside from COVID-19) the year has brought about. This includes amongst many others:

- Resolving Grandfathered Clients
- The transition to MyGovID
- CHSP Contract extensions to 2022
- The Wellness and Reablement reporting

This has required a solid combination of direct contact with Members in concert with Webinars used strategically to provide knowledge and information in an interactive way where this content may also be accessed after the event. To that end we have conducted 12 Webinars this year across the following topics:

- End of Financial Year Activities and Fraud Risks
- COVID-19 x 2
- NDIS Re-registration x 2
- MyGovID x 2
- Mentoring Program
- Working in Clients Home – Safe Workplace
- Grandfathered Clients
- CHSP 2018-19 Acquittal
- New Marketing Direction

Following on from this, we have focussed on re-establishing those connections between Members in regions through the establishment of our Have a Chat sessions. This is a means for QMOW to facilitate collaboration across the Membership in the Aged Care Planning Regions. This is very much focussed on encouraging Members to bring local issues (as well as strategic) to share with their colleagues and find solutions and more opportunities to collaborate. The three face to face Have a Chats we were able to conduct in early 2020 were well attended and engaged with, however were a casualty for the remainder of the year due to social distancing restrictions. Whilst we did run 12 sessions virtually for the remainder of the year, these were less well attended, which demonstrates the preference by Members to attend via a face to face means wherever practicable.

Developing more user-friendly tools that assist Members complete their compliance and regulatory tasks is part of our objectives under the Strategic Plan 2018-21. We appreciate the growth in compliance and administrative tasks that each Committee and Management Team diligently undertake to keep the doors open every day to feed and provide vital social connection to the vulnerable members of their communities. This past year we have developed the Aged Care Standards Checklist which covers each Aged Care Standard and the documentation the auditors are likely to be seeking evidence from your Service to test compliance with the standards. This is an

effective tool to assist Members manage their governance obligations at the committee level.

Our capacity to place more emphasis on the NDIS was accelerated by support from both State and Federal grants that provided QMOW with resources to focus on supporting Members more effectively to transition to the NDIS marketplace. Alongside this was our effective advocacy with NSWMOs and MOs with the NDIS Commission to shift Meals on Wheels providers from the Certification to the Verification level audit. This was a significant win for the single activity Meals on Wheels providers, as the verification audit is reflective of a desktop audit and is therefore much less time and money required to be spent on this aspect of NDIS registration. An area of focus has also been in the creation of all the essential policy and procedure templates and marketing collateral. This has been combined with the development of a training program designed to build in the compliance requirements and build the internal capability of Members to operate effectively with confidence within the NDIS. We have also been built a Hub and Spoke model which is a breakthrough in reducing the compliance burden on Members. The Hub and Spoke was built in partnership with Meals on Wheels Pine Rivers & District and has successfully been rolled out across four Members in Queensland. The Hub and Spoke allows for a Member to undertake the NDIS registration and then sub-contract meal provision with other non-registered Meals on Wheels providers anywhere across Queensland. This is an effective way to reduce the compliance burden but ensure we are better positioned to service people living with a disability across all of Queensland.

Marketing has been high on the agenda for QMOW with the roll out of the new marketing look and feel. The ability to communicate consistently with the market on not what we do but why we do it is a key difference to past approaches. This has also allowed QMOW to take this approach and extend it out across other segments of the community such as the disability sector. A key investment that commenced in June 2020 is the engagement with Tonic Health Media (THM), which will see QMOW market directly into 845 GP practices across Queensland. Where there is no THM coverage in certain regions, we are ensuring we provide a supply of specific brochures and GP packs to ensure all Members are represented through this campaign.

Our brand has also received amazing positive coverage through the response to the COVID-19 pandemic. It has highlighted the essential nature of what you do, and the value the community and government place on Meals on Wheels. The response to the pandemic went from a watch and learn approach from late February to stand up and act immediately from mid- March. Providing a single voice and set of guidelines was a key principle to our response here at QMOW and this was initiated through the development of the COVID-19 Emergency Response Plan (ERP). With the ever changing situation and status of the virus in the community, the ERP continued to be refined and communicated to Members which by the end of June 2020 stood at Version 7. The manner in which Members responded to social distancing protocols, risk management of volunteers in the

at-risk category, incorporating hand sanitiser and core supply chain challenges, as well as increase demand in volunteer requests were some of the main changes and challenges to operations that needed to be addressed, and were done so extremely well. Coupled with that was the increase to the meal demand which thankfully was well supported through the CHSP Emergency Support funding and being able to maintain the vital social connection which was even more important at such a time of crises and exacerbated isolation. In QMOW we also purchased 4,000 emergency frozen meals partially funded through a generous corporate donation, in the event of a COVID related Service closure. Thankfully, and a credit to all Members, this supply was not required to be accessed. On what is now possibly a more lighter note, coordinating an extremely generous donation of toilet paper for clients from Woolworths was an interesting exercise in urgent logistics. Yet again, the willingness of Members to go out of their way to either assist supply coordination, or drive distances to collect these supplies, was fantastic. It also gave us here at QMOW a sneak peak of the new Wynnum Manly Meals on Wheels who very generously allowed us to use their state of the art facility to distribute toilet paper to over 40 Members over a two day period. Our role in sector support has also been well recognised with the Department of Health whereby we were successful in receiving an additional \$4m in Emergency Support Funding for COVID-19 for overflow meal demand i.e. meal demand above funded outputs (including Emergency Support Funding) through April to September 2020.

Prior to the pandemic, we had already turned our focus to the CHSP extension and proposed integration with the Home Care Package program, and if this eventuates, what this could mean for Meals on Wheels. At the very least it is expected to change some business processes in referrals and at the other end it could even change the way in which we are funded. Many Members have expressed their concerns over growing administration and compliance burdens, and the growing impact of more competition for meals and discretionary / volunteer time in our communities. This has led us to the initiation of Project Horizons which is about working with the Membership to retain and grow the mission and footprint of Meals on Wheels for the benefit of our clients and communities we serve. Against the backdrop of COVID-19, the Royal Commission into Aged Care and the aforementioned merger of CHSP and HCP, there is no more important time to openly discuss our federated structure and whether new models and ways of working can assist Meals on Wheels to accommodate all the new world concepts, approaches and competition that we must embrace if we are to be here for another 60 years. This is challenging but ultimately very necessary work that we need to undertake together to ensure we are able to navigate the future, for the vulnerable members of our community.

Evan Hill
Chief Executive Officer
QMOW Ltd

Governance Statement

Achieving our Objectives

The Board's primary role is to ensure QMOW achieves the objectives for which the Company was established which are for the public charitable purposes providing benevolent relief to vulnerable members of the community by supporting the delivery of services to people in need, including the elderly, injured, disabled or others with similar needs. QMOW is reliant on grants provided by the Commonwealth and State governments in providing this service to its Members and their clients.

The Board is comprised of a maximum of 10 Directors elected by the Members, with the option of two additional appointed Directors. Following the AGM in 2019, there were nine Board positions occupied, elected by the Members, and Dr Karen Abbey was appointed by the Board of Directors, based on her experience in dietetics, food service and commercial catering.

Each seat on the Board has a term of three years, with four Board Directors concluding their term in 2020. The Board resolved that three positions are up for election in 2020.

Specific Responsibilities of the Board

The Board fulfils its primary role by:

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

Management's Responsibility

The Board has formally delegated responsibility for QMOW's day to day operations and administration to the CEO, as the leader of our organisation.

The CEO is responsible for achieving the Operational Plan targets set out in the Strategic Plan, and is authorised by the Board to make decisions and initiate activities to achieve those results, within the framework provided by the Board-approved policies and procedures.

The Board is responsible for setting the CEO's remuneration, and the CEO sets remuneration for all other staff, within the budgetary constraints approved by the Board.

Board Oversight

The Board oversees and monitors management's performance by:

- Meeting at least nine times per 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 2019/20 the Board held nine Board meetings. In the November 2019 Board meeting, it was resolved to meet on a bi-monthly basis. The meetings for March and May 2020 were held with a small number of Directors attending in person with the remaining attending via on-line or teleconference means. Where decisions were required in between bi-monthly meetings, the circular resolution process was initiated and proved effective.

With Board meetings moving to a bi-monthly format, the Board resolved to maintain the Finance Committee meetings on a monthly basis. The Compliance Committee was held in a bi-monthly format from January 2020.

Reporting to Members

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.

Due to COVID-19 we were unable to hold the General Meeting in March 2020.

Governance Improvements

In 2019-20, QMOW established a generic COVID-19 Emergency Response Plan to support Members in managing their operations during the pandemic. This was updated and communicated regularly and was the point of truth for best practice infection control and responding rapidly to the different scenarios the pandemic brought to bear on our Members. This was also supported by the development of an extensive COVID-19 Crisis Communication Plan.

In November 2019, the Board resolved to assign the Board Directors to Aged Care Planning Regions representing a means of encouraging more 2-way engagement with Management Committees.

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

QMOW'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, QMOW's affairs are managed by the Board of Directors. This governance statement outlines how the Board discharges that responsibility.

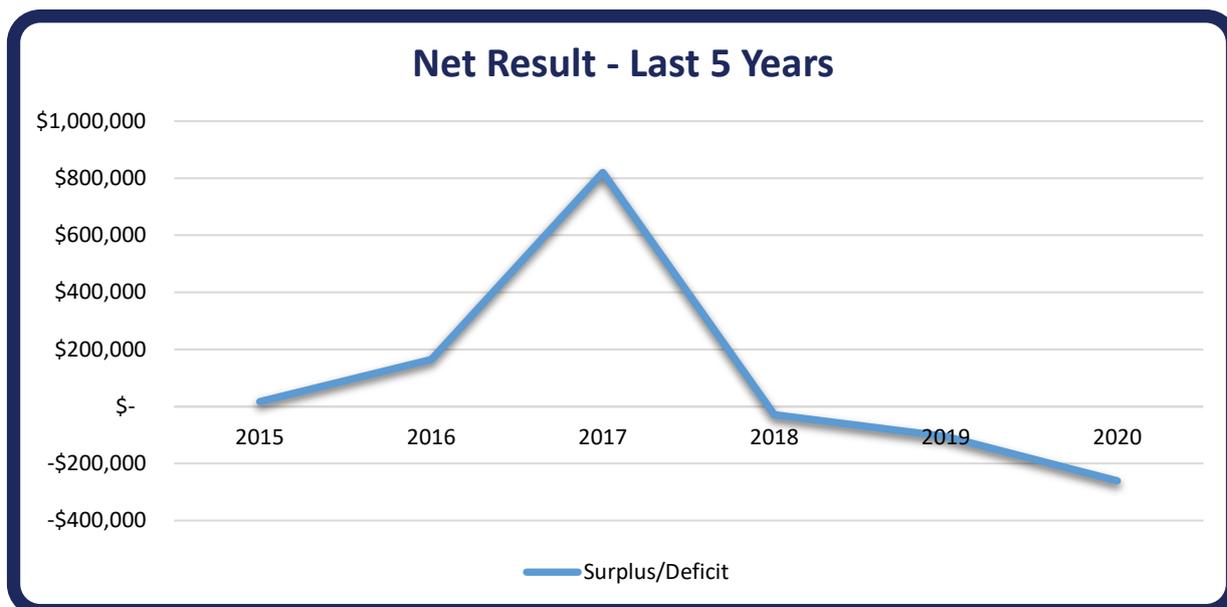
Finance Report

Financial Year Ended 30 June 2020

Net Result

QMOW reported a net deficit of \$261,102 for the year ended 30 June 2020. The Board had budgeted for a deficit position for this financial year of \$121,364 as we plan to continue to invest into Project Horizons through 2020/21.

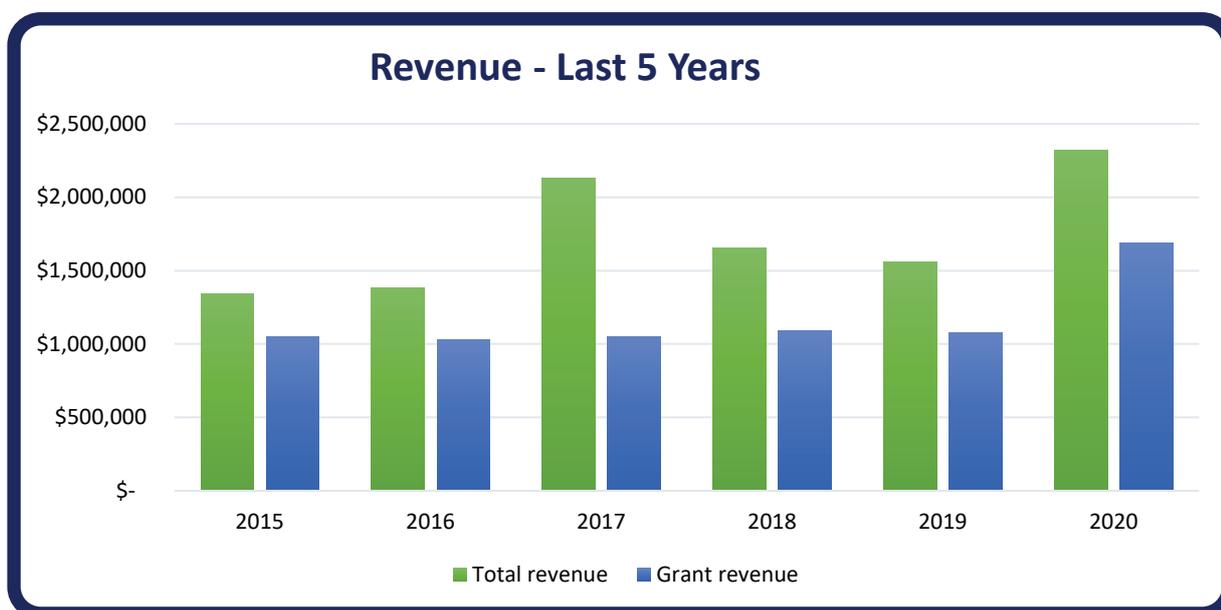
The 2019/20 deficit compares to previous years' result as follows:



Revenue

As in previous years, the majority of our revenue is derived from Commonwealth and Queensland Government grants.

This was approximately 73% for the year ended 30 June 2020. We continue to be very grateful for the support of the Commonwealth Department of Health and the Queensland Department of Communities, Disability Services and Seniors in providing these significant grants.



Expenses

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

Other major expenses compared to last year are as follows:

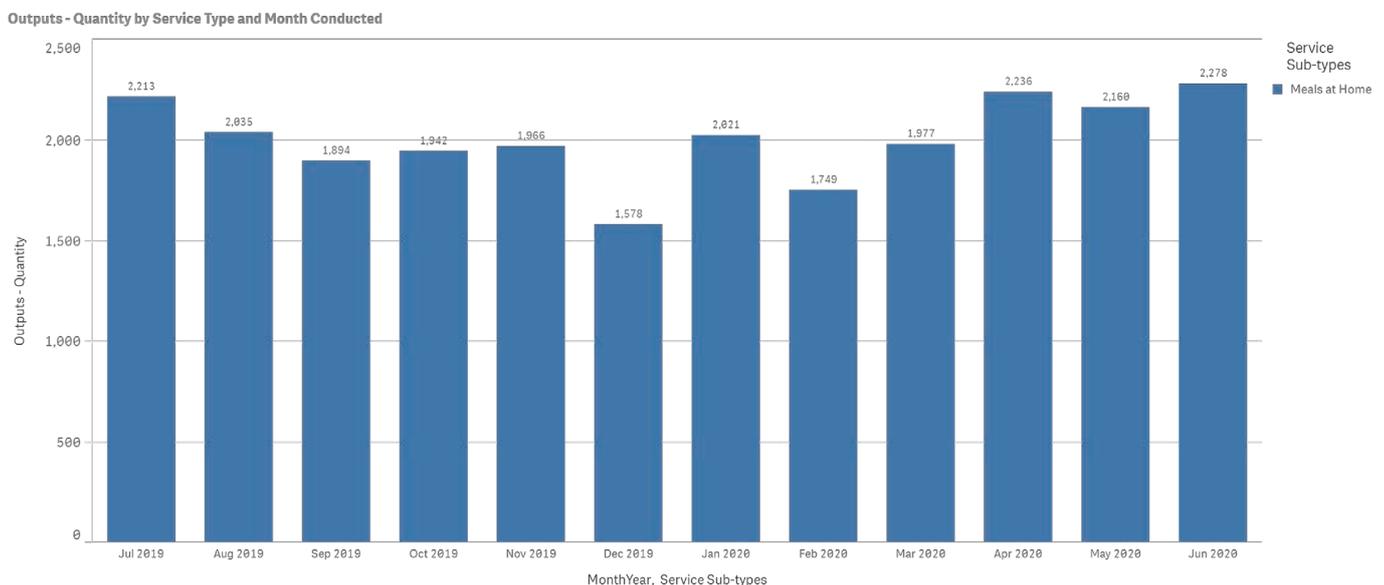
- Professional fees continue to be one of our largest expenses. The major component of the spend was for NDIS training and the engagement of BDO for our NDIS Hub and Spoke model; engagement of KPMG for Project Horizons and the development of our marketing collateral
- Marketing increased this year with the commencement of a marketing campaign with Tonic Health Media through their presence in many medical practices across Queensland. This investment will benefit many Member Services
- Motor Vehicle and Travel expenses reduced considerably this financial year, due mainly to COVID-19 travel restrictions
- COVID-19 expenses totalled \$56,337 for the financial year
- Other Expenses includes \$459,300 of payments from the additional Commonwealth Department of Health COVID-19 Emergency Grant to applicants within Meals on Wheels and other not-for-profit organisations
- QMOW provided a gap payment for the 2020 renewal of the Association Liability Insurance payment totalling \$8,443.

It is noted that \$5,218 was donated to Member Services as part of our Financially Disadvantaged Clients' Scheme, compared with \$7,493 last year and continues to be funded through regular donations received by QMOW.

QMOW Community Facilities (QCF)

Meal Outputs

There has been an increasing trend of meal outputs with Caboolture recording the highest outputs in 12 months as shown in the graph below.



This is a marked turnaround in the Service and the Board thank CEO Evan Hill, Subject Matter Expert Mark Love, and the team at QMOW for their efforts to keep this important Member Service operating. This highlights that QMOW is committed to keeping as many Services financially sustainable into the future.

We can now look to divest QCF and transfer ownership to the safe hands of another Member Service.

2020/21 Budget

The Board has approved a budget for the year ending 30 June 2021 which projects a deficit for the year of \$885,527 broken down by division as follows:

2020/21 budget by division:

	Core Operations	QCF	Total
Revenue	1,419,334	267,680	1,687,014
Cost of goods sold/Expenses	(2,304,861)	(267,680)	(2,572,541)
Net surplus/(deficit)	(885,527)	0	(885,527)

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 a few more years as we invest our Government grants and cash reserves.

Balance Sheet

QMOW's balance sheet continues to be very strong, with our cash position remaining similar to last year:



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 2018-2021, our Activity Work Plan with the Commonwealth government, and specific requirements of other grants.

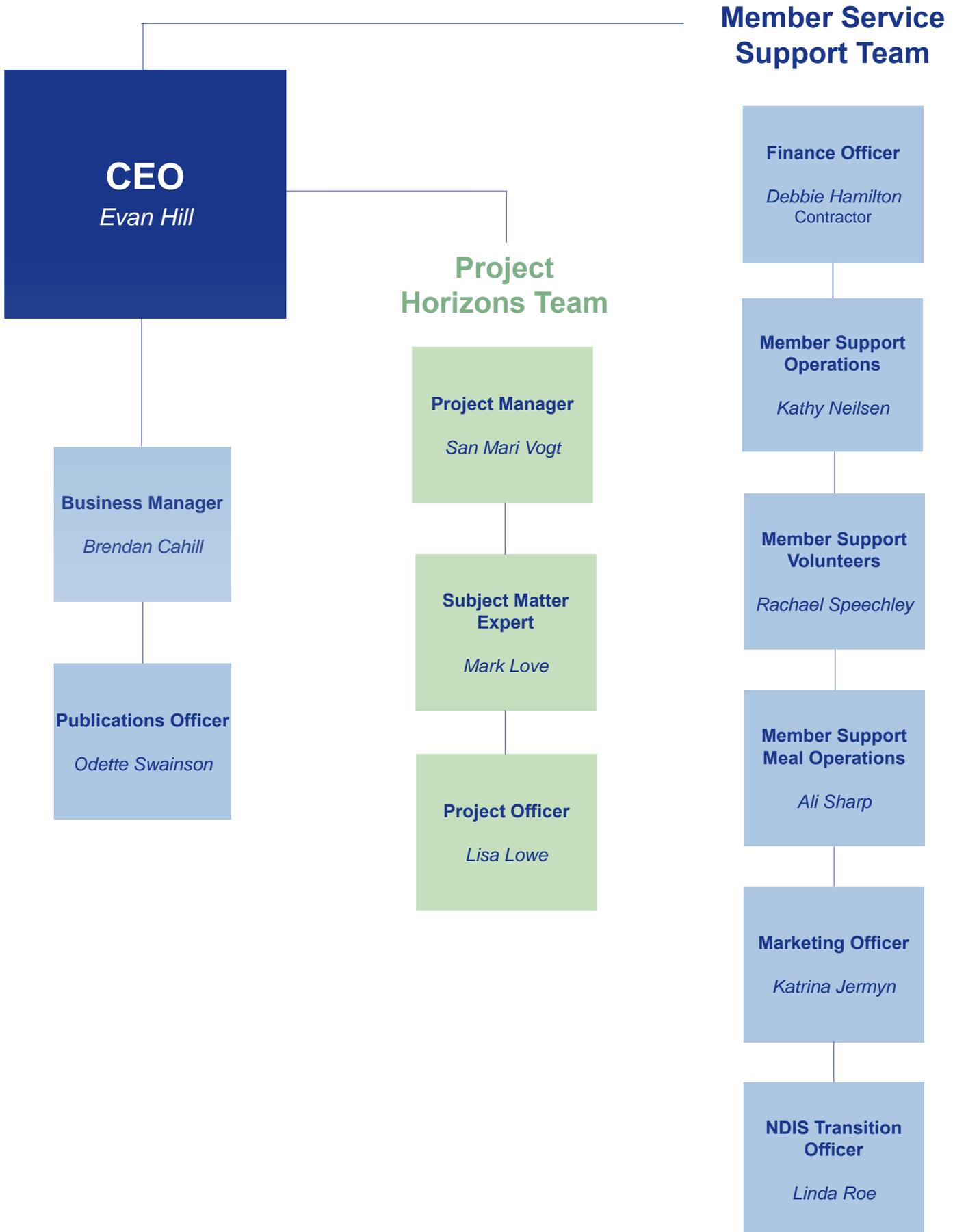
While we project to invest our reserves again for a further year, be assured that the Board and CEO are committed to maintaining a strong balance sheet and investing our Grants and cash reserves over the next few years for the benefit of all Member Services and a sustainable future for Meals on Wheels 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 2020. 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 to thank the other Directors, the CEO and the rest of the QMOW team for their support in conducting my role. The commitment of all parties to accurate and complete financial reporting is a demonstration in effective teamwork and is essential in assisting the Board to make informed financial decisions on behalf of our Member Services.

Judith Brown
Director
Chair of Finance Committee

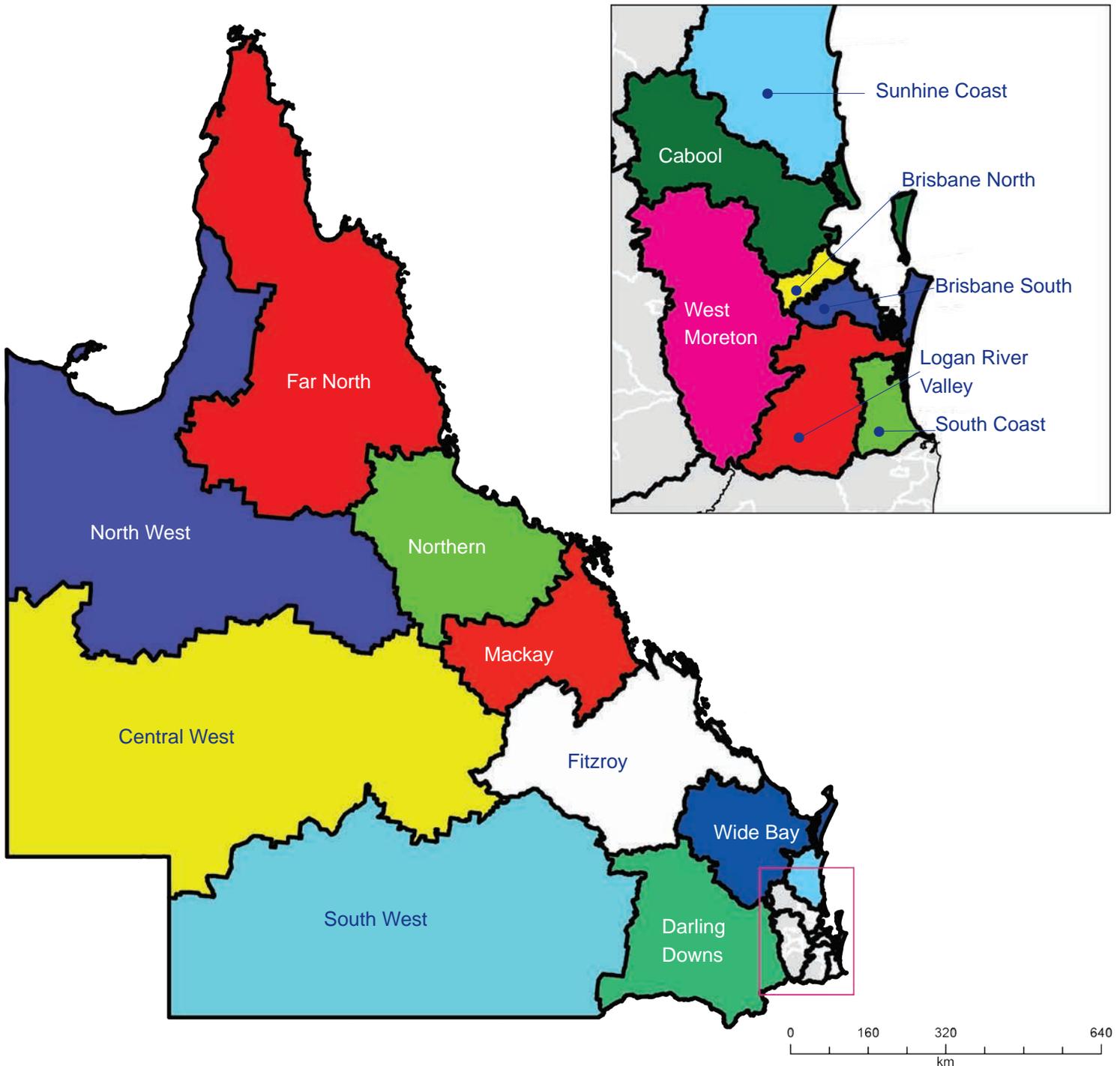
Operations Organisational Chart



Membership

Members of Queensland Meals on Wheels are local service providers who together deliver two million meals across Queensland each year to an average of 12,000 clients per day.

Our Membership base has increased from 34 in 1977, to its current Membership of 133, with approximately 75% of our Affiliated Services having been operational in their community for more than 20 years.



North West

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

Brisbane South

Acacia Ridge Meals on Wheels
Bulimba & District Meals on Wheels Inc
Capalaba District Meals on Wheels Inc
Carina Meals on Wheels Inc
Centenary Meals on Wheels Inc
Cleveland District Meals on Wheels Ass Inc
Holland Park & District Meals on Wheels Inc
Inala Meals on Wheels Inc
Minjerriba Meals on Wheels
Mt Gravatt Meals on Wheels Service Inc
Sherwood District Meals on Wheels Inc
Sunnybank Salisbury Meals on Wheels Inc
Victoria Point/Redland Bay Meals on Wheels Ass Inc
Wynnum Manly & District Meals on Wheels Ass Inc
Yeronga Meals on Wheels Inc

Cabool

Bribie Island Meals on Wheels Ass Inc
Burpengary Meals on Wheels
Caboolture Meals on Wheels
Deception Bay Meals on Wheels Inc
Kilcoy Meals on Wheels Inc
Meals on Wheels Pine Rivers & District Inc
Meals on Wheels - Redcliffe Inc

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 Ass Inc

Fitzroy

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

Mackay

Clermont Meals on Wheels Inc
Mackay Meals on Wheels Ass Inc
Proserpine Meals on Wheels Services Inc

Central West

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

Darling Downs

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

South West

Meals on Wheels Cunnamulla Inc
Dirranbandi Meals on Wheels
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
Meals on Wheels Caloundra Inc
Coolum Beach Meals on Wheels Inc
Glasshouse Country Care
Gympie Meals on Wheels Inc
Maroochydore Meals on Wheels - Suncare
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
Brisbane Valley Care and Concern Meals on Wheels Inc
Ipswich Meals on Wheels Inc
Laidley Meals on Wheels Inc
Lowood & Districts Meals on Wheels
Rosewood Meals on Wheels
Woogaroo & District Meals on Wheels Inc

Brisbane North

Ashgrove Meals on Wheels Inc
Burnie Brae Chermside
Chermside Meals on Wheels Inc
Crosby Park Meals on Wheels Inc
Geebung Meals on Wheels Inc
Kenmore Meals on Wheels Inc
Mitchelton Meals on Wheels Ass Inc
CommuniQLD - Paddington Meals on Wheels
Sandgate & District Meals on Wheels Inc
Stafford & Districts Meals on Wheels Association Inc
Meals on Wheels (Western Suburbs) Inc trading as St Lucia Meals on Wheels

Northern

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

Logan River Valley

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

Wide Bay

Bundaberg & District Meals on Wheels Inc
Childers Meals on Wheels
Discovery Coast Meals on Wheels
Meals on Wheels Fraser Community Inc
Gayndah Meals on Wheels
Gin Gin Meals on Wheels Ass Inc
Murgon Meals on Wheels Inc
SB Care incorporating the communities of Blackbutt & Bernarkin, Kingaroy, Proston, Nanango, Wondai and Yarraman
Wide Bay Hospital incorporating the communities of Eidsvold, Mundubbera and Biggenden

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 Inc
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 Inc
Napranum Aged and Disability Services
Ravenshoe & District Meals on Wheels Inc
Tully Meals on Wheels Inc

Our Changing World

It seems as if many years have passed since we saw the introduction of the new Aged Care Quality Standards, but it was only July 2019. Many other compliance changes have occurred since then.

In preparation for the introduction of the New Standards, many of us attended training and workshops to learn how the combination of five different Standards into our world affected us. A guidance to self-assessment was provided by Queensland Meals on Wheels to assist Member Services in meeting their obligations.

Along with the New Standards, changes were made that saw the removal of the Charter of Care Rights and Responsibilities - Home Care. The new Charter of Rights was introduced as of 1 July 2019 and saw a shift in the way of acknowledgement for both client and Services. This now forms an integral step in the client induction process.

We have also undertaken the Grandfathered Client process in the past year which saw many of our Grandfathered Clients have a My Aged Care (MAC) file created for them. The number of potential new files this created was extraordinary. For clients who agreed to having a file created, we should now be able to manage their MAC requirement via the portal.

The new year moved us more into a whole world of technology with the introduction of MyGov ID. The need for smart devices to be able to access the required system proved a challenge for many. It highlighted other unmet requirements such as the need to update Member Services ABR/ABN details for new committee responsible persons details and the importance of multiple people being able to access the systems required. MyGov ID has allowed us access to these systems from any device, and we are no longer chained to the computer on which our Auskey was downloaded.

Wellness and Reablement has also been a focus and change in thinking for CHSP providers. In the past year, this has resulted in changes to the client assessments; the development of a Wellness and Reablement Strategy for Queensland Meals on Wheels and changing reporting requirements.

Covid-19 has seen many other changes required to ensure the safety of our clients and volunteers and has shown just how adaptable we can be. We thank you for your ongoing perseverance in these changing times.



With freshly sanitised hands, meals in carry bags and maintaining a safe distance, Ashgrove Meals on Wheels volunteer Peter Collins delivers a cheery smile along with a breakfast pack to client Lynda Goode. Linda is pictured with her beloved dog Sally, who is 17 years old.

National Disability Insurance Scheme

The Meals on Wheels Queensland sector continues its journey with the National Disability Insurance Scheme (NDIS), with many successes and challenges marking the course of 2019/2020 financial year.

The NDIS Quality and Safeguards Commission commenced on July 1, 2019 with a mission to oversee the quality and safety of NDIS supports and services through the regulation of a nationally consistent set of Practice Standards and Code of Conduct. This meant that our NDIS registered Meals on Wheels services were challenged with incorporating a new set of compliances and standards into everyday practice, in addition to meeting Aged Care Quality and Safety regulations.

One of the biggest roadblocks Meals on Wheels services had to overcome to viably continuing operating within the NDIS marketplace, was the re-classification of registration auditing obligations from a Certification to a Verification audit. Queensland Meals on Wheels joined with Meals on Wheels Australia and other peak bodies to advocate for the amendment of legislation that would address disproportionate regulatory burdens, resulting in a positive reassignment to verification audit status in early 2020.

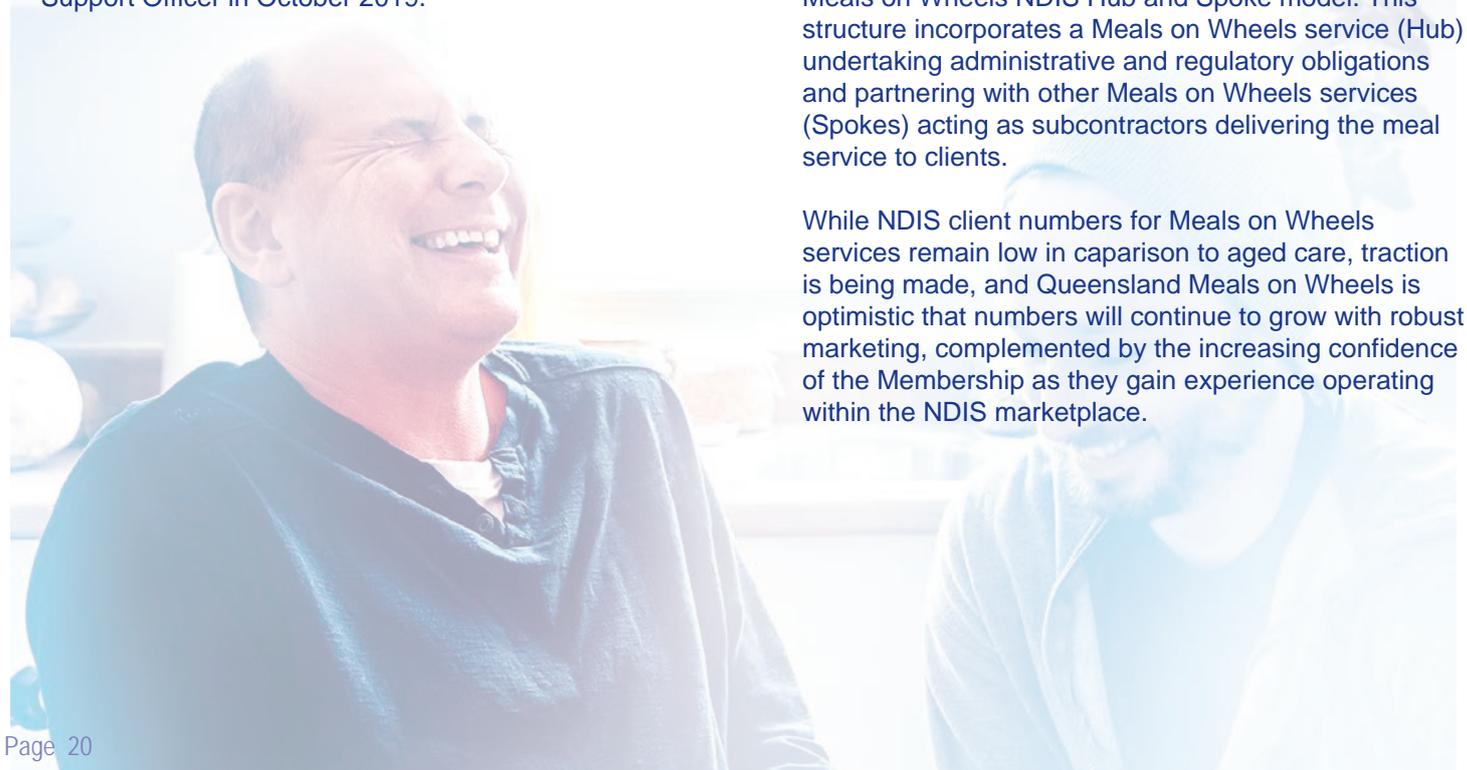
To assist our Members to incorporate effective NDIS management systems and gain traction within the NDIS marketplace, Queensland Meals on Wheels canvassed for and were successful in obtaining transition funding from the Department of Communities, Disability Services and Seniors, allowing for the appointment of a full-time NDIS Transition Officer and NDIS Transition Support Officer in October 2019.

These additional resources meant that Queensland Meals on Wheels could provide valuable support to the Membership in navigating the complexities of the NDIS, including Yellow Card worker screening, registrations, mandatory worker training, marketing, gap analysis, and incorporating the new Practice Standards and Code of Conduct. Through the engagement of external partners, Queensland Meals on Wheels developed a suite of NDIS guides, templates, self-assessment tool, and policies and procedures to support Meals on Wheels services in managing NDIS administrative responsibilities. To complement these resources, Queensland Meals on Wheels developed a training program that was piloted in June and will roll out to Member Services across the next financial year.

Queensland Meals on Wheels invested in the creation and printing of NDIS marketing materials and developed a database of networks across Queensland to promote Meals on Wheels within the marketplace. Opportunities to participate and promote Meals on Wheels through Disability Expos across Queensland was severely impacted by the onset of Covid-19, however these opportunities will continue to be explored as Covid-19 restrictions are eased.

Some Meals on Wheels services found the challenges of the NDIS overwhelming and chose not to renew their NDIS registrations. Recognising the need to find a way to ensure all Meals on Wheels services have an equal opportunity to attract NDIS revenue, Queensland Meals on Wheels successfully applied for funding through the Department of Social Services Boosting the Local Care Workforce program and developed a bespoke Meals on Wheels NDIS Hub and Spoke model. This structure incorporates a Meals on Wheels service (Hub) undertaking administrative and regulatory obligations and partnering with other Meals on Wheels services (Spokes) acting as subcontractors delivering the meal service to clients.

While NDIS client numbers for Meals on Wheels services remain low in comparison to aged care, traction is being made, and Queensland Meals on Wheels is optimistic that numbers will continue to grow with robust marketing, complemented by the increasing confidence of the Membership as they gain experience operating within the NDIS marketplace.



Wellness and Reablement Strategy

The Wellness and Reablement Strategy reflects Queensland Meals on Wheels' commitment to embed Wellness and Reablement within Meals on Wheels processes and Member Services operations throughout Queensland. The Strategy offers a framework providing increased focus for our Member Services to expand their current practices, contributing to greater client wellbeing.

Our Member Services current service model significantly contributes to our clients daily living experiences by providing good nutrition needed to maintain good health and a daily check-in offering peace of mind to clients and their families with every meal delivery.

The Wellness and Reablement Strategy provides four key pillars of focus that amplifies our current operational contributions, as follows:

- Education
- Policy and Procedures
- Promotion and Marketing
- Partnerships/Building Relationships

With our clients at the forefront of our organisation's focus, the More than Just a Meal approach provides the opportunity to expand our current model. Having lunch

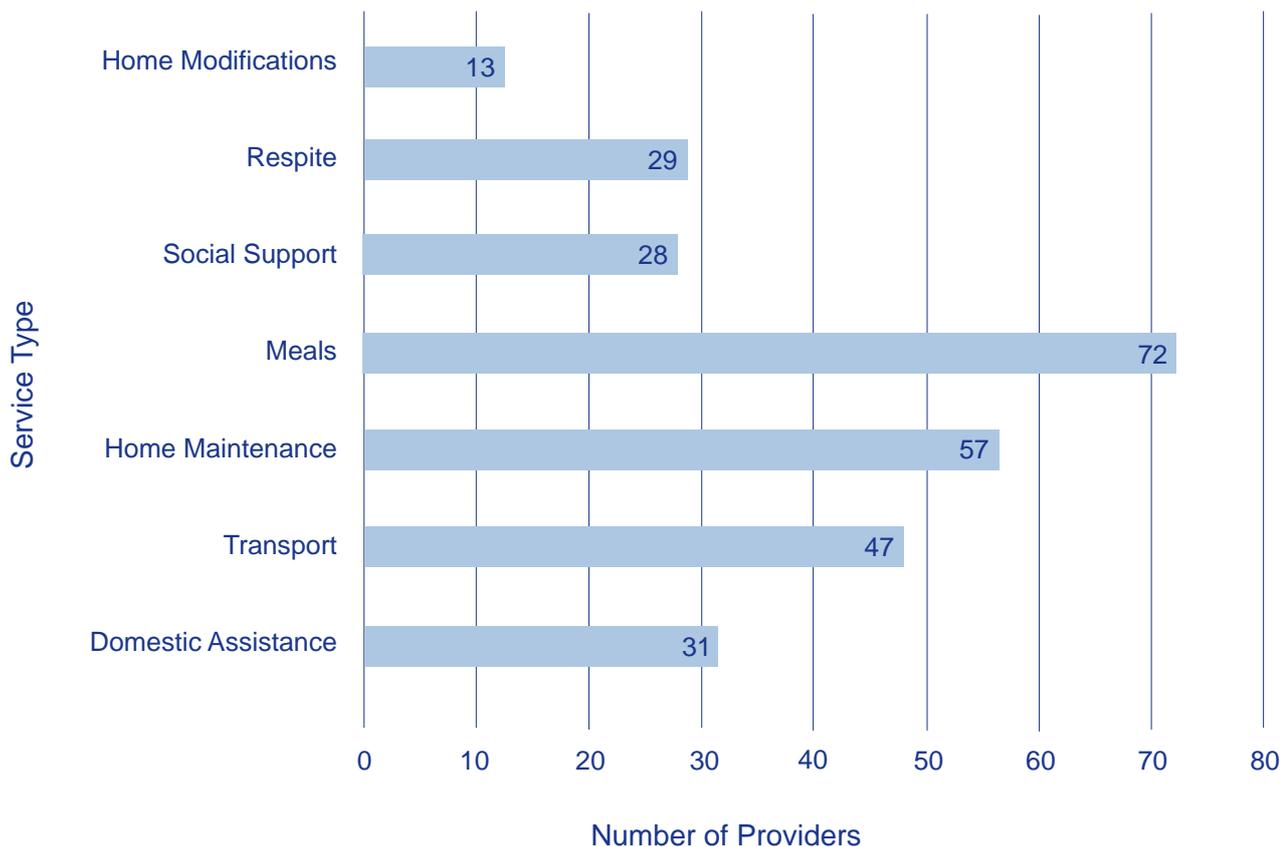
with our clients in their homes can increase wellness through companionship and allow recipients to connect and have conversations that make a difference to their meal experience.

A foundation piece to building our Wellness and Reablement Strategy was the CHSP Wellness and Reablement report outcomes 2018. This involved a survey of Home Care Providers in the CHSP to begin to establish a baseline evidence base. What became apparent is the level of understanding from a large number of meal providers stating they do not align with the Wellness and Reablement approach, with the reality is meals in fact do, as defined by the CHSP Manual: *'Meals: good nutrition leads to increased health and wellness, reduced illness and premature institutionalisation. Having regular meals enables clients to engage in their communities, feel connected and improve their quality of life thus encouraging clients to focus on making improvements (reablement).'*

Source – Wellness and Reablement Report Outcomes 2018

With the implementation of the strategy over the next two years, QMOW looks forward to working with Members to extend our capacity to improve the care, wellbeing, and ability of our clients to live independently at home.

Service Types that do not align with a Wellness and Reablement approach



Marketing Developments

Committed to creating a better community, National Meals on Wheels Day 2019 heralded the launch of a new marketing look and feel for Queensland Meals on Wheels. Leveraging a blue and green colour palette to create consistency with the national Meals on Wheels brand, recognising that consistent, desired experience builds trust and trust is the foundation for loyalty and promotion.

Three key focusses - creating alignment, generating awareness and driving action - are the foundational footprint underpinning the suite of marketing collateral that was subsequently developed. The 'friendly neighbour' tone of voice provides advice in a kind, encouraging, knowledgeable and honest way, representative of the service Meals on Wheels delivers to the community.

Addressing four key target audiences (Clients, Families of Clients, Health Care Professionals and Volunteers) customisable templates have been developed in the following formats: Postcards, DL Flyers, Posters, Print Ads, Coasters, Pull Up Banners and Radio Ads.

To complete the offering, the A4 Presentation Folders and business card templates were also updated to provide a professional looking information pack when coupled with the double-sided A4 information sheet.

The QMOW.ORG website has also been modified to reflect this new look and social media posts adapted to create an overall cohesive look and feel.

Marketing to NDIS recipients now made even easier to support Member Services who are Registered NDIS Providers, a suite of collateral templates has been created. Featuring hero imagery relevant to NDIS recipients and addressing the specific needs this new target audience might have, templates include:

- Two tri-fold DL flyers (one in easy English) providing an overview of Meals on Wheels' service in Queensland and the benefits of our service
- An A3/A4 Poster, which can also run as a print ad

- A pull up banner
- A 'get a free taste' promotional postcard providing a try before you buy opportunity
- A4 Presentation Folders.

Two pull-up banners have been produced and are available for Member Services to borrow. A starter kit of marketing collateral was provided to all Meals on Wheels Registered NDIS Providers.

14-month campaign commences with Tonic Health Media

To support Member Services and generate more awareness for Meals on Wheels through Health Care Professionals, Queensland Meals on Wheels has undertaken a significant 14-month campaign with Tonic Health Media.

Comprising multiple elements including Brochures, Digital Panels, Tonic Health TV, GP Packs, eDMs and Floating Posters the aim of this campaign is two-fold, reminding the doctors and practice managers in 845 GP Practices across the Queensland about the service Meals on Wheels provides their community and leveraging the dwell time of patients in the waiting rooms, providing information for themselves and/or their family members.

Member Services who fall outside the Tonic Health Media catchment areas will be supported with GP Packs sent to Practices operating within their area.

Meals on Wheels Australia 2020 Conference

The biennial Meals on Wheels Australia conference was held in Launceston, Tasmania in February 2020 with representatives from 10 Meals on Wheels Services joining with Directors and staff from Queensland Meals on Wheels to gain valuable insights about the sector and learn about the challenges and changes affecting the future of the Meals on Wheels sector.

The President of Meals on Wheels Australia (MOWA), Sharyn Broer opened the conference by thanking participants for their commitment to driving Meals on Wheels forward and welcomed an impressive lineup of guest speakers who went on to deliver a conference program designed to challenge and inspire.

Sharyn called for increased recognition from those influencing the future of home care that Meals on Wheels is an essential, critical, irreplaceable service and highlighted that our sector delivers more than two thirds of meals services provided under the Commonwealth Home Support Programme (CHSP).

As our national peak body, Sharyn reiterated that MOWA provides our voice in Canberra and aims to work with, not against government, stating they are our advocates for increased funding, clarity regarding the future of CHSP, equity in funding between Home Care Package, NDIS and CHSP, and most importantly advocates for fairer and affordable programs that will not see older Australians forced out of systems due to high service costs.

We heard from a range of directors, consultants, and professionals with expertise across services and topics such as CHSP, governance, aged care reform, Wellness and Reablement, ACQS standards, and community engagement. A highlight for all was listening to the invigorating and hilarious words of motivational speaker Robyn Moore, known to generations of Australians as the voice of Blinky Bill. And, of course, we were all spellbound by Australian businessman and motivational speaker Saroo Brierly, who shared his life story of being separated from his family in India as a young boy, to being adopted by an Australian family and eventually reunited with his family in India. His journey is memorialised in the movie *Lion*.



Several workshops were held over two days of the conference with Queensland Meals on Wheels staff member, Rachael Speechley hosting a workshop titled *Medication Pilot Scheme – increasing client value to our home deliveries*.

The conference allowed ample opportunity for participants to visit tourist spots in Launceston, including a memorable evening at the beautiful Josef Chromy Winery, where all were treated to the regional flavours of Launceston wines and food.

In closing, Sharyn Broer summed up the essence of what our 76,000 volunteers nationally proudly provide to our communities: *“The simple act of bringing a nourishing meal into someone’s home, with human connection and concern for well-being, plays a significant role in preventing frailty, reducing falls, avoiding hospitalisation and more intense in-home support or residential aged care admissions, diminishing anxiety about living alone, and creating peace of mind for family carers.”*

KPI Update

In 2019, the QMOW Board approved the QMOW Operational Plan 2018 – 2021 which acts as a mechanism to record, monitor, and assess the key activities of QMOW operations in alignment with the QMOW Strategic Plan. Each of the activities outlined link with the Overarching Strategies of the strategic plan and are measured using relevant KPIs.

Queensland Meals on Wheels Member Service's 2019/2020 data has been collated to establish 'categories' that profile the different types of member services, allowing QMOW to more concisely address the needs of different types of providers.

As presented in the figure below, across our 142 Member Service facilities, almost half of our Services produce meals in their own kitchens. Other Services are receiving meals from alternative suppliers such as hospitals and aged care facilities, other Meals on Wheels Services and commercial companies.

Supplied By	No. Service Facilities	%
Cooking Kitchen	67	47.2
Hospital/Aged Care facilities	40	28.2
Commercial partners	20	14.1
Other MOW's	12	8.4
Cooking kitchen and commercial partners	3	2.1
Total	142	

Services have also continued to expand on the delivery of their meals, offering more, or alternative, options to just a hot meal. The majority of our Services offer a range of meals including hot, chilled, and frozen options. Offering hot meals continues to be a popular method of delivery, with less than a quarter of our Services only offering frozen or chilled meals.

Meal Option	No. Service Facilities	%
Hot, Chilled, Frozen	42	29.5
Hot	31	21.8
Hot, Frozen	23	16.2
Frozen	15	10.6
Chilled, Frozen	14	10.0
Hot, Chilled	13	9.9

A snapshot of achievements from 2019/2020 that contribute towards QMOW's strategy to deliver relevant and efficient services to our Members include:

- Achieving the strategy of developing and implementing a Recipe Resource linked to the National Meal Guide lines. The activity's corresponding KPI which outlines that the resource is made available to all Member Services, was also met through the publication of a soft copy of the resource to the Member's section of the QMOW website
- Continuously working to develop and implement a QMOW service model aligned to safe and sustainable practices for Member Services, meeting their expectations and requirements, through engaging with Member Services. As reported by Member Services
- The development and dissemination of relevant resources and information to Member Services, with QMOW's annual communication quota being achieved. Over the course of the past year:
 - o ~15,000 communications were disseminated by QMOW staff, including publications such as Friday Fast Facts
 - o An average of 878 calls were answered and made each month by QMOW staff
 - o QMOW's annual target of 35,000 resources being distributed was met with 45,000 publications (volunteer hand books, client career guides, flyers etc) being dispersed.

To achieve the strategy of securing and broadening our presence in the communities we serve QMOW continues to enhance the analytics capability to inform, guide and plan MOW growth based on client profiles, additional client segments and recognition of unmet demand. This has been measured through the operational performance of our Services. Over the past year Services have experienced a:

- 31.87% increase in client numbers
- 13.92 % increase in volunteers
- 19.85% increase in meals delivered.

** The above figures are based on a 50% statistical return from our Membership*

Finally, efforts have been made to become an information, rich, knowledgeable organisation through the development of accessible training resources. Over the past year:

- Approximately 1888 individuals have participated in the 36 training resources made available to Members including:
 - o 5 Online Training Modules (Allara Learning)
 - o 12 Webinars
 - o 5 Forums
 - o 20 Roadshows/Have a Chats

Queensland Meals on Wheels remains committed to achieving our key activities and offering support to Member Services. This will continue to be demonstrated through our constant efforts to meet our set KPIs.

Maturing our data to support evidence based decision making and advocacy is a key focus in 2020-2021. QMOW is participating in a data strategy with MOWA and will engage with the Membership on this national project. Establishing key data sets on client and volunteer trends to build predictive analytics and insights will be vital as we grow the mission of Meals on Wheels.

COVID-19 Report

During the COVID-19 pandemic, Meals on Wheels underwent multiple changes in operations with Member Services rapidly adapting to the Government's new restrictions and managing the increase in demand. Recognised as an essential service, new policies and procedures were implemented to ensure Meals on Wheels Member Services were operating in a COVID Safe manner. To achieve this, Queensland Meals on Wheels issued a state-wide COVID-19 Emergency Response Plan, which was made available to each Service to adapt to their individual operation.

This document outlined the requirements of:

- Social distancing
- A high level of hand hygiene
- COVID-19 infection control training
- Continued food safety procedures & cleaning procedures
- Limited personnel being permitted in MOW facilities
- Solo delivery
- Cashless transactions
- Standing aside and/or re-assigning high risk volunteers and/or staff members
- Switching to temporary alternative meal options such as frozen options only
- Adjusted delivery schedules e.g delivering three times a week instead of five
- Stockpiling frozen meals in case of emergencies
- Wellbeing checks via phone, video call or email
- Virtual meetings

These changes were made according to information from the Government and relevant health authorities, with the COVID-19 Emergency Response plan being reviewed as new information and recommendations were released. With those aged 70 years and older, 65 years and older with an existing health condition, and indigenous persons aged 50 years and older who have an existing health condition being asked to avoid leaving the house, our Member Services saw a significant increase in meal demand.

Between March and May, our Queensland Meals on Wheels Member Services collectively reported:

- 11,017 extra meals were delivered weekly
- 132,204 extra meals were delivered over the COVID-19 lockdown period (March – May)

Across the Aged Care Planning Regions, there was a large increase in metropolitan areas such as Brisbane North, Brisbane South, South Coast, Logan River Valley, Cabool, and Wide Bay. This coincides with the large number of COVID-19 cases confirmed in these areas. In areas such as North West and Central West there was minimal client increase.

As depicted in the table below, South Coast experienced the largest proportional growth in clients, recording just over a 40% increase in clients. This was closely followed by Brisbane North, which experienced over a 30% increase. Brisbane South recorded 408 new clients who came on board during the COVID-19 pandemic, which is the largest number recorded within Queensland. These are incredibly impressive numbers and serve to highlight the capacity our Services have to feed those in need.

Aged Care Planning Region	% Increase in clients
South Coast	40.95
Brisbane North	32.75
Logan River Valley	28.25
Wide Bay	26.74
Cabool	26.85
Brisbane South	22.02
West Moreton	20.47
Darling Downs	19.70
Mackay	14.68
Far North	13.64
Northern	11.47
Sunshine Coast	11.33
Fitzroy	9.10
South West	8.20
North West	3.04
Central West	2.80

* The above figures are based on 88.6% response from Members.

Collectively, our Member Services have done incredibly well throughout the pandemic, continuing to operate as an essential service regardless of the circumstances. This could not have happened without the dedication and commitment of all the wonderful volunteers, employees, supply partners.

Roll of Honour

Established in 2011, the Queensland Meals on Wheels Roll of Honour names those volunteers who have been involved with Meals on Wheels for 30 or more years. Ninety percent of our Member Services have been in operation for more than 30 years, with the Roll of Honour's 433 nominees representing 79 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.

1974 | 46 Years

Beryl Read Bowen Meals on Wheels

1976 | 40 Years

Wilma Johnson Coolum (1976-1998) and Centenary Meals on Wheels (2002 to present day)

1980 | 40 Years

Pauline Edwards Tully Meals on Wheels

1981 | 39 Years

Mary Bell Longreach Meals on Wheels

1982 | 38 Years

Elaine Britton Longreach Meals on Wheels

1983 | 37 Years

Betty Craissel Ingham Meals on Wheels

Rita Carr Ingham Meals on Wheels

Geoffrey Carr Ingham Meals on Wheels

1984 | 36 Years

Rosa Marshall Ingham Meals on Wheels

1986 | 34 Years

Wendy Vengalia Meals on Wheels Pine Rivers & District Inc

1988 | 31 Years

Irene Harvey Longreach Meals on Wheels

1988 | 32 Years

Tuula Contarino Ingham Meals on Wheels

Lorraine Hogan Broadbeach Meals on Wheels

1989 | 31 Years

Lyndell Craig Meals on Wheels Pine Rivers & District Inc

Meryl Evens Meals on Wheels Pine Rivers & District Inc

Wendy Ayres Meals on Wheels Pine Rivers & District Inc

Suzanne Schultz Meals on Wheels Pine Rivers & District Inc

Michele Newman Meals on Wheels Pine Rivers & District Inc

Pat Burnett Beaudesert Meals on Wheels

1990 | 30 Years

Jan Hetherington Longreach Meals on Wheels

Faye Briggs Kenmore Meals on Wheels

Sue Lawrence Kenmore Meals on Wheels

Barbara Langton Kenmore Meals on Wheels

John Langton Kenmore Meals on Wheels

Helen Palmas Ingham Meals on Wheels

Dawn Donovan Broadbeach Meals on Wheels

Kay Gossow Crows Nest Meals on Wheels

Narelle Brown Crows Nest Meals on Wheels

Desmond Brown Crows Nest Meals on Wheels

June Smoothy Crows Nest Meals on Wheels

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

To be announced



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

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

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



Meals on Wheels
Queensland

Queensland Meals on Wheels Ltd

ACN 624 466 084

Financial Statements

For the year ended 30 June 2020

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 2020 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 2 October 2019

Compliance Committee Chair from 28 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
- 23 years with Meals on Wheels Sunnybank/Salisbury – 3 years as Secretary; 16 years as President
- Member of Red Cross Australia, Sunnybank Branch
- 4 years on the QMOW Board

Anthony Charlesworth

Board Member since 2010

Board Chairperson to 2 October 2020

Board Deputy Chairperson from 2 October 2020

Compliance Committee Chair to 28 October 2019

Member of the Finance Committee from 2 October 2019

- 25 years in Retail Management, and 17 years as a Small Business Owner/Operator.
- 14 years with Mackay Meals on Wheels, with 7 years as President.
- 10 years on the QMOW Board – Vice President for 2.5 years, President for 3 years, Chairperson for 1.5 years, Deputy Chairperson for 1 year.

Jennifer Powell

Board Member since 2010

Company Secretary

Member of Compliance Committee to 28 October 2019

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Judith Brown

Board Member from 2 October 2019

Chair of the Finance Committee from 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

- 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 years and President 2009 to date
- 4 years on the QMOW Board

Alexi Paasonen

Board Member since 25 September 2018

Member of Compliance Committee to 28 October 2019

Member of the Finance Committee from 2 October 2019

- 3 years as Business Manager, St Lucia Meals on Wheels, Inc
- Bachelor of Commerce, Majoring Economics and Finance
- 2 years on the QMOW Board

Wendy Smith

Board Member since 25 September 2018

Member of the Finance Committee

- Business Manager, Meals on Wheels Pine Rivers and District, Inc.
- 2 years on the QMOW Board

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Leigh Kennedy

Board Member since 2 October 2019

Member of the Compliance Committee since 28 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
- Worthy Grand Matron – Grand Chapter of Queensland, Order of the Eastern Star

Aidan Beattie

Board Member since 2 October 2019

Member of the Compliance Committee since 28 October 2019

- Double degree in Law and Commerce
- Member of the Management Committee at St Lucia Meals on Wheels

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 Dietitian
- 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

Lawrence Boyne

Board Member 2014 – 2019

Board Deputy Chairperson to 17 September 2019

Member of Executive Committee to 17 September 2019

Member of Finance Committee to 17 September 2019

- Diploma in Mechanical and Production Engineering
- General Manager for many years for a large Multinational Packaging Company.
- President of Woogaroo and District Meals on Wheels for 26 years - involved with Meals on Wheels since 1986.
- 5 years on the QMOW Board – 0.5 years as Vice President and 1.5 years as Deputy Chairperson.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Directors' details (continued)

Katrina Faulkner

Board Member 2014 – 2019

Director to 17 September 2019

Member of Executive Committee to 17 September 2019

Chair of the Finance Committee to 17 September 2019

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

Company Secretary

As above, Jennifer Powell (Director) is the Company Secretary for Queensland Meals on Wheels Ltd. Jennifer has been the Secretary of QMOW for 7 years.

Principal activities

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

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

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	8	8	4	4		
Anthony Charlesworth	8	8	2	2	8	7
Jennifer Powell	8	8	4	4		
Judith Brown – from 02/10/19	6	4			8	8
Lawrence Boyne – to 17/09/19	2	2			2	2
Katrina Faulkner – to 17/09/19	2	2			2	2
Penny McClelland	8	8			10	10
Wendy Smith	8	8			10	8
Alexi Paasonen	8	8	2	2	8	7
Aidan Beattie – from 02/10/19	6	5	2	2		
Leigh Kennedy – from 02/10/19	6	6	2	1		
Dr Karen Abbey – from 02/10/19	6	5				

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 2020, the total amount that members of the company are liable to contribute if the company wound up is \$2,660 (2019: \$2,580).

Auditor's Independence Declaration

A copy of the Auditor's Independence Declaration as required under s.60-40 of the Australian Charities and Not-for-profits Commission Act 2012 is included in page 7 of this financial report and forms part of the Directors' Report.

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

17 September 2020

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 2020, 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 J Whyte
Director

BDO Audit Pty Ltd

Brisbane, 17 September 2020

Queensland Meals on Wheels Ltd

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Income Statement

For the year ended 30 June 2020

	Notes	2020 \$	2019 \$
Revenue	4	2,320,666	1,562,466
Cost of sales		(176,686)	(112,215)
Employee benefits expense		(884,827)	(802,347)
Professional fees		(361,920)	(271,487)
Office expenses		(127,369)	(108,025)
Depreciation expense		(65,229)	(70,293)
Marketing expenses		(150,762)	(69,027)
Occupancy expenses		(64,622)	(61,591)
Motor vehicle expenses		(55,551)	(60,805)
Travel expenses		(39,286)	(44,242)
Donations and contributions		(76,727)	(27,659)
Bad and doubtful debts expense		(9,113)	(11,501)
Grants paid		(459,300)	-
COVID-19 related expenses		(56,337)	-
Other expenses		(54,039)	(28,740)
Surplus/(deficit) for the year		(261,102)	(105,466)
Total comprehensive income/(deficit) for the year		(261,102)	(105,466)

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

Queensland Meals on Wheels Ltd

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Balance Sheet

As at 30 June 2020

	Notes	2020 \$	2019 \$
Assets			
<i>Current</i>			
Cash and cash equivalents	5	4,884,861	2,692,683
Trade and other receivables	6	37,695	44,798
Inventories, at cost		5,298	6,576
Prepayments		15,426	18,393
Current assets		4,943,280	2,762,450
<i>Non-current</i>			
Property, plant and equipment	7	748,216	781,044
Non-current assets		748,216	781,044
Total assets		5,691,496	3,543,494
Liabilities			
<i>Current</i>			
Trade and other payables	8	377,511	117,258
Deferred government grants	9	2,234,488	133,742
Provisions	10	63,394	44,119
Current liabilities		2,675,394	295,119
Total liabilities		2,675,394	295,119
Net assets		3,016,102	3,248,375
Equity			
Reserves	11	620,576	611,826
Retained surplus		2,395,526	2,636,549
Total equity		3,016,102	3,248,375

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

Queensland Meals on Wheels Ltd

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Statement of Changes in Equity

For the year ended 30 June 2020

	Retained surplus \$	Asset revaluation reserve \$	Reserve for special projects \$	Total \$
Balance at 1 July 2018	2,621,729	63,077	669,035	3,353,841
Net deficit	(105,466)	-	-	(105,466)
Transfer from Reserve for special projects to Retained surplus	120,286	-	(120,286)	-
Balance at 30 June 2019	2,636,549	63,077	548,749	3,248,375
Net deficit	(261,102)	-	-	(261,102)
Transition adjustments with implementation of AASB 15/1058	20,080	-	-	20,080
Transfer from Reserve for special projects to Retained surplus	-	-	-	-
Gain on Revaluation of Land and Buildings	-	8,750	-	8,750
Balance at 30 June 2020	2,395,527	71,827	548,749	3,016,102

Queensland Meals on Wheels Ltd

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

Statement of Cash Flows

For the year ended 30 June 2020

	Notes	2020 \$	2019 \$
Operating activities			
Receipts from:			
· Donations and appeals		179,362	58,480
· Government grants		3,979,055	1,380,060
· Interest received		30,540	45,218
· Other sources		660,657	397,578
Payments to suppliers and employees		(2,633,785)	(1,766,064)
Net cash provided by/(used by) operating activities	12(a)	2,215,829	43,273
Investing activities			
Purchase of property, plant and equipment		(23,651)	(12,625)
Proceeds from disposal of property, plant and equipment		-	8,601
Net cash provided by/(used by) investing activities		(23,651)	(4,024)
Net change in cash and cash equivalents		2,192,178	(39,249)
Cash and cash equivalents, beginning of year		2,692,683	2,653,434
Cash and cash equivalents, end of year	5	4,884,861	2,692,683

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

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

1. General information and statement of compliance

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

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

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

The financial statements for the year ended 30 June 2020 were approved and authorised for issue by the Board of Directors on 16 September 2020.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

AASB 15 Revenue from Contracts with Customers, AASB 1058 Income of Not-for-Profit Entities, and AASB 16 Leases became effective for the first time to annual periods beginning on or after 1 January 2019. Information on the significant standards relevant to QMOW is presented below.

2.1 AASB 15 – Revenue from Contracts with Customers

The standard contains a single model that applies to contracts with customers and two approaches to recognising revenue: at a point in time or over time. The model features a contract-based five-step analysis of transactions to determine whether, how much and when revenue is recognised. AASB 15 provides the following five-step process:

- Identify the contract(s) with a customer;
- Identify the performance obligations in the contract(s);
- Determine the transaction price;
- Allocate the transaction price to the performance obligation in the contracts;
- Recognise revenue when (or as) the performance obligations are satisfied.

There is no material impact as a result of adoption of AASB 15 to the financial statements.

2.2 AASB 1058 – Income for Not-for-Profit Entities

AASB 1058 establishes principles and guidance when accounting for:

- Transactions where the consideration to acquire an asset is significantly less than the fair value, principally to enable a NFP to further its objectives, and
- The receipt of volunteer services.
- Grant agreements which are not eligible to be recognised over time

There is no material impact as a result of adoption of AASB 1058 to the financial statements.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

2.3 AASB 16 – Leases

This standard and its consequential amendments were applied from 1 July 2019, replacing the accounting requirements applicable to leases in AASB 117 Leases and related interpretations. AASB 16 introduces a single lessee accounting model that eliminates the requirement for leases to be classified as operating or finance leases. This means that for most leases, a right-of-use asset and a lease liability will be recognised, with the right-of-use asset being depreciated and the lease liability being unwound in principal and interest components over the life of the lease.

There is no material impact as a result of adoption of AASB 16 to the financial statements.

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.

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.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

3.2 Revenue (continued)

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.

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.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

3.4 Property, plant and equipment (continued)

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.

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

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

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.

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.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

3.7 Financial instruments (continued)

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*.

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.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

3.11 Reserves (continued)

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.

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.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

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.

Inventories

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

Long service leave

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

3.16 Comparative figures

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2020

4. Revenue

	2020	2019
	\$	\$
Commonwealth government grants	1,416,191	879,177
Sale of goods and meals	238,463	238,166
Queensland government grants	232,889	197,615
Members' levy	79,491	76,344
Fundraising	179,362	58,480
Interest	26,924	48,340
Gain on disposal of asset	-	880
Other grant income	40,219	-
Other	107,126	63,464
	2,320,666	1,562,466

5. Cash and cash equivalents

	2020	2019
	\$	\$
Cash on hand	760	760
Cash at bank	585,454	432,201
Short term deposits	4,298,647	2,259,722
	4,884,861	2,692,683

6. Trade and other receivables

	2020	2019
	\$	\$
Trade receivables, gross	44,715	32,013
Allowance for credit losses	(10,912)	(10,912)
	33,803	21,101
Other receivables	3,892	23,697
	37,695	44,798

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 \$9,113 (2019: \$11,501) has been recorded accordingly within other expenses.

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

	2020	2019
	\$	\$
Balance 1 July	(10,912)	(3,104)
Amounts written off (uncollectible)	9,113	3,693
Bad and doubtful debts expense	(9,113)	(11,501)
Balance 30 June	(10,912)	(10,912)

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

7. Property, plant and equipment

	2020	2019
	\$	\$
Land and building, at valuation	610,000	650,000
Accumulated depreciation	-	(39,000)
	610,000	611,000
Building improvements, at cost	31,775	26,968
Accumulated depreciation	(6,098)	(3,361)
	25,677	23,607
Leasehold improvements, at cost	25,805	25,805
Accumulated depreciation	(2,849)	(1,559)
	22,956	24,246
Plant and equipment, at cost	145,011	126,167
Accumulated depreciation	(89,427)	(67,506)
	55,584	58,661
Motor vehicles, at cost	147,655	147,655
Accumulated depreciation	(113,656)	(84,125)
	33,999	63,530
	748,216	781,044

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

	Land & Bldg	Bldg Imps	L/hold Imps	Plant & Equip	M/Vehicles	Total
	\$	\$	\$	\$	\$	\$
Gross carrying amount						
Balance 1 July 2019	650,000	26,968	25,805	126,167	147,655	976,595
Additions	-	4,807	-	18,843	-	23,650
Disposals	-	-	-	-	-	-
Write-back accumulated depreciation	(48,750)	-	-	-	-	(48,750)
Gain on revaluation	8,750	-	-	-	-	8,750
Balance 30 June 2020	610,000	31,775	25,805	145,010	147,655	960,245
Accumulated depreciation						
Balance 1 July 2019	(39,000)	(3,361)	(1,559)	(67,506)	(84,125)	(195,551)
Depreciation expense	(9,750)	(2,737)	(1,290)	(21,920)	(29,531)	(65,228)
Disposals	-	-	-	-	-	-
Reversal on revaluation	48,750	-	-	-	-	48,750
Balance 30 June 2020	-	(6,098)	(2,849)	(89,426)	(113,656)	(212,030)
Carrying amount 30 June 2020	610,000	25,677	22,956	55,584	33,999	748,216

The fair value measurement of land and buildings as at 30 June 2020 was performed by an independent valuer, Amy Hamilton of Colliers International. Amy Hamilton is a Certified Practising Valuer and conducted the valuation in accordance with the Australian Property Institute (API) Australia and New Zealand Valuation and Property Standards and the Royal Institution of Chartered Surveyors (RICS) Valuation – Global Standards. The fair value was determined based on recent transactions for similar assets within the same industry.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

8. Trade and other payables

	2020	2019
	\$	\$
Trade payables	310,804	107,255
Accrued expenses	66,707	10,003
	377,511	117,258

9. Deferred government grants

	2020	2019
	\$	\$
State Government underspent grant 2015/16	-	20,080
Commonwealth Government Home Support Program - Caboolture	193,064	99,269
National Disability Insurance Scheme	86,331	-
COVID-19 emergency funds	1,940,700	-
Other	14,393	14,393
	2,234,488	133,742

10. Provisions

	2020	2019
	\$	\$
Employee benefits:		
Annual leave	63,394	44,119
Employee benefits - current	63,394	44,119

11. Reserves

	2020	2019
	\$	\$
Asset revaluation reserve	71,827	63,077
Reserve for special projects	548,749	548,749
	620,576	611,826

	Asset revaluation reserve	Reserve for special projects	Total \$
Balance 1 July 2018	63,077	669,035	732,112
Expenditure on special projects transferred to retained earnings	-	(120,286)	(120,286)
Balance 30 June 2019	63,077	548,749	611,826
Balance 1 July 2019	63,077	548,749	611,826
Expenditure on special projects transferred to retained earnings	-	-	-
Gain on revaluation of land and buildings	8,750	-	8,750
Balance 30 June 2020	71,827	548,749	620,576

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.

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2020

12. Cash flow information

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

	2020	2019
	\$	\$
Surplus/(deficit) for year	(261,102)	(195,090)
Cash flows excluded from surplus/(deficit) attributable to operating activities:		
· Depreciation	65,229	70,293
· Bad and doubtful debts	9,113	11,501
· Gain/Loss on disposal of property, plant and equipment	-	880
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
· (Increase)/decrease in trade and other receivables	(2,010)	(12,253)
· (Increase)/decrease in inventories	1,278	(3,522)
· (Increase)/decrease in prepayments	2,968	(7,845)
· Increase/(decrease) in trade and other payables	260,254	16,702
· Increase/(decrease) in deferred income	2,120,824	113,662
· Increase/(decrease) in provisions	19,275	(40,679)
Cash flow from operations	2,215,829	43,273

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.

	2020	2019
	\$	\$
Key management personnel remuneration	260,196	144,562

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:

	2020	2019
	\$	\$
Not later than one year	17,521	17,521
Between one and five years	5,840	23,361
	23,361	40,882

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

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Notes to the Financial Statements

For the year ended 30 June 2020

15. 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.

16. 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 2020, the total amount that members of the company are liable to contribute if the company wound up is \$2,660 (2019: \$2,580).

Queensland Meals on Wheels Ltd

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Directors' Declaration

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

- a The financial statements and notes of Queensland Meals on Wheels Ltd are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
 - i Giving a true and fair view of its financial position as at 30 June 2020 and of its performance for the financial year ended on that date; and
 - ii Complying with Australian Accounting Standards – Reduced Disclosure Requirements (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2013*; and
- b There are reasonable grounds to believe that Queensland Meals on Wheels Ltd will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

17 September 2020

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 2020, 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 2020 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Financial Report* section of our report. We are independent of the company in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (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.

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 the directors for the Financial Report

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

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

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

Auditor's responsibilities for the audit of the Financial Report

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

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

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

This description forms part of our auditor's report.

BDO Audit Pty Ltd



A J Whyte
Director

Brisbane, 17 September 2020

