



Meals on Wheels
Queensland



2021 ANNUAL REPORT

More
than just
a meal

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Funded by



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

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

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About Us

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

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

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 132 Member Services operating across 144 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

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

Purpose

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

Values

The core values of Queensland Meals on Wheels are:

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

Message from the Governor of Queensland

As Patron of Meals on Wheels Queensland for the past seven years, I have been proud and pleased to see the continuing success of this remarkable Queensland organisation.

This has been particularly so during the past year when the service has been confronted by the unprecedented circumstances produced by the COVID-19 pandemic.

The year included multiple hard lockdowns across many regions and local government areas, but Meals on Wheels Queensland successfully maintained its operations and essential services to the community without disruption.

It was also a year which saw an increased demand for services but this challenge, too, was met thanks to the dedication, perseverance and resilience of the ten thousand volunteers working in the organisation's 144 separate delivery bases.

Many volunteers made the decision to stand aside during the pandemic, but this shortfall was successfully overcome through recruitment efforts which produced applications from more than two thousand new volunteers during this reporting year - a remarkable outcome for any organisation.

In 65 years, Meals on Wheels Queensland has grown beyond the scope that could ever have been imagined by its founder, Mrs Rhoda Cameron, when she served the first two-shilling meals from a thermos flask and a pudding basin in the gardener's cottage in her Ipswich backyard. The network today ranges from remote centres such as Aurukun in Cape York to the many metropolitan hubs, all of them together providing daily meals and vital personal contact for thousands of Queenslanders.

As Governor, on behalf of all Queenslanders, I congratulate Meals on Wheels Queensland on another successful year and thank them for this vital service to the elderly, the vulnerable, and those living with disability.



***His Excellency the Honourable
Paul de Jersey AC CVO
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...

Perhaps I should say the year that wasn't. In many ways our lives and practices were rearranged and/or cancelled and we became very adept at making alternative arrangements.

We certainly proved that no matter the age group we are adaptable and resilient. Our volunteers were wonderful as they responded to a depleted workforce. With age constraints being recommended for the over 70s, this meant a change in delivery times and for many services a change in practice and engagement with our clients. This past 18 months tested our endeavours but we have continued to serve with care and friendship. Management and staff have delivered altered plans, menus and practices so that we continued to meet the needs of our clients.

Board meetings continue to be conducted bi-monthly with Zoom being the choice when travel is not recommended. The Board conducted a series of workshops over many hours and were very proud to finalise the new Strategic Plan for 2021 – 2024. On behalf of the Board of Directors, I thank Robert Lippiatt for his guidance and mentoring throughout this process. The Board of Directors were able to release the plan at the recent President's Luncheon and Robert was present to respond to questions.

For the second year QMOW have had to cancel the General Meeting, but we were fortunate in that our Presidents Luncheon was able to go ahead. It was great to see and meet with 22 leaders from services in the south-east and to enjoy strategic discussions, friendship and networking. Plans are in hand for these luncheons to be conducted across the state giving all members the opportunity to engage with the Board in a different setting.

Developing stronger and sustainable services has gained momentum this past year. Project Horizons has been a major commitment of QMOW and has seen the creation of Meals on Wheels Moreton Bay Region Inc representing the amalgamation of 4 services and Meals on Wheels Brisbane South will see the coming together of 11 services. After many hours of meetings are finally seeing fantastic results and the Board acknowledges the hard work of all concerned, in particular the guidance given by CEO, Evan Hill, and the QMOW staff to Project Horizons. The network has also seen Meals on Wheels Ipswich expand their commitment to the West Moreton Aged Care Panning Region by merging in Laidley and Brisbane Valley services and now represent an amalgamation of 5 services. The amalgamation of Mitchelton and St Lucia is also progressing well. There is still much more to be done with the Support at Home program due in 2023 but sustainability of Meals on Wheels into the future is the primary focus.

Congratulations to all services who have celebrated a significant milestone of service this past 12 months and thank you for the hospitality afforded myself when restrictions eased and I was able to join you in celebrating. Celebrating achievements in our communities is an opportunity to be recognised and promote Meals on Wheels and in trying times the values of self worth are immeasurable.

The availability of extra funds during the first wave of the pandemic was a welcome relief for many services particularly those who experienced a large growth in client numbers. It was and is an important step forward in recognition of the tremendous contribution Meals on Wheels Services make to the lives of our clients and communities. We are not only providers of nutritious meals but we offer social contact and peace of mind to families. Social isolation and this lack of human contact is of major concern to all- mental illness can affect anyone, any age group at any time and we will need strategies in place going forward. The increase in meal output dollars was most welcome as the flow on effects of cost of living expenses is a continuing problem for all services.

Meals on Wheels Australia is continuing to advocate to government on our behalf in all matters that affect our ability to contribute to our communities in an equal environment and especially in regard to the reforms being implemented as a result of the findings of the Royal Commission into Aged Care. There are many challenges ahead for us all as we wait for the decisions to be announced. In June we welcomed Ms Kate Thiele (Executive Director Australian Meals on Wheels) to Qld where she was the guest speaker at a transition committee meeting of Meals on Wheels Brisbane South. We were treated to an excellent discourse on truths and the need to respect those truths, both our own and those of others.

At the beginning I said that maybe this is the year that wasn't.....on reflection as I read through this report maybe it is still a year to be thankful for. We have collectively achieved a great deal and managed to continue to serve and grow no matter the hurdles. Personal plans have been altered, we have shown frustration but we have also shown compassion and friendship to others and realised the truth in that saying "there is always someone more in need than me ".

Thank you to my fellow Board Directors for your support throughout the year and I acknowledge that it has been difficult at times to continue with so many constraints to adapt to and overcome.

I wish you strength as we continue to serve our clients and communities. If you have endured privations and uncertainty there is a rainbow coming your way.

Take Care and Best Wishes
Roslyn Broom
Chairperson
QMOW Ltd

Chief Executive's Report



As we reflect on the year 2020/21, it is a fitting time to pay tribute to all Meals on Wheels Committee Members, staff and the thousands of volunteers who dedicate their time and effort to serving the communities across Queensland. The pandemic continued to dominate our approach to providing a safe, quality service, day in, day out Meals on Wheels members across Queensland stood up and were counted. Although state restrictions eased considerably in the early part of the financial year, the South East was plunged into a short sharp lockdown at the beginning of January 2021 – a sign of things to come. No less than three lockdowns later, across 13 Local Government Areas, our resilience and capability had grown again to build in the use of Face Masks and rapid assessment of whether anyone in our service had contact at a hotspot or exposure sites. Proudly, no Service has faced closure during the pandemic and in our own way the Emergency Response Plan has quietly and assuredly provided guidance to our Members on how to adapt their approach to COVID Safe Service.

As part of the response to COVID-19, QMOW has been commissioned by the Department of Health to provide emergency funding for meals, where demand is outstripping contracted supply. QMOW were able to approve 25 applications for the emergency funding in 2021, for a total of \$1.9M provided across the sector.

As we move into 2022, many Services are experiencing continued demand for service, rather than these initial increases being attributed only temporary. There is no doubt the pandemic has amplified the brand of Meals on Wheels and many people across the community are turning to our Members more and more for not only the meal, but the all-important welfare check. In times where the conditions of social isolation are exacerbated, the need for a community-based meal service with genuine human care has never been more needed.

Meals on Wheels Australia (MOWA) distributed \$65,000 to Meals on Wheels Queensland through corporate donations from the Macquarie Foundation and the Caterpillar Foundation via Give2Asia of \$50,000 and \$15,000 respectively. This allowed Meals on Wheels Queensland to provide an additional 4,333 meals across Queensland, incorporating 20 Member Services. The Caterpillar Foundation via Give2Asia donation created an opportunity to support a separate project called Beddown, where temporary shelter and services are provided to homeless people. This additional funding of \$2,940 provided the opportunity for Crosby Park Meals on Wheels to provide 196 meals over a 2-week period to this innovative and worthy project. Additionally, Members and clients of Meals on Wheels were fortunate to benefit through MOWA and the Woolworths / Reckitt Benckiser partnership. In the last quarter of the financial year QMOW distributed:

- 14,623 Hygiene bags equating to \$424,067 retail value
- 25,650 Glen 20 cans equating to \$205,200 retail value
- 8,240 Pine O Clean wipes equating to \$82,400 retail value
- 17,699 Woolworths Toilet Paper packs equating to \$44,070 retail value

Reckitt Benckiser also provided a TV campaign across the financial year which equated to \$506,467 in retail value.

I thank MOWA and the corporate partners for their generosity and support and look forward to more opportunities to work together, supporting the community into the future. Special thanks to Executive Director, Kate Thiele and the team at MOWA for all their support across the year, and we look forward to many more exciting

opportunities to work together, particularly with the National Conference to be staged in 2022 in Brisbane. Through our Sector Support Funding, Commonwealth Home Support Programme (CHSP) and guided by our Wellness and Reablement Strategy, QMOW piloted Cooking Classes inside four participating Member Services. Enabling people to continue to live independently by providing meals, social contact and services that support their wellbeing, health and safety, is a key purpose of Meals on Wheels. Leveraging our assets in cooking kitchens, combined with the skills and good will held by our kitchen staff, provides the perfect recipe to equip clients to be more able in the home where practicable. The pilot evidenced that 85% of participants reported gained confidence from the class to cook at home and that they are likely or very likely to cook the recipe from the class for themselves.

Equally, our Sector Support Funding allowed QMOW to produce the second edition of the Recipe Resource, focussing on "Catering for Texture Modified Diets". The recipes and information included are based on the texture modified requirements outlined by the International Dysphagia Diet Standardisation Initiative (IDDSI). Developed by QMOW's two Accredited Practising Dietitians, with the support of Ashgrove Meals on Wheels and Coolumb Beach Meals on Wheels, the resource is designed to equip Members with the tools to meet the growing demand for texture modified diets in a way that is easy to follow and provides tasty options to support the client's dignity and choice.

The release of the report by Volunteering Queensland (VQ) into the state of Volunteering in Queensland 2021 identified that over 3 million Queenslanders over 18 years of age volunteered in Queensland in the year 2020. This is a remarkable statistic that speaks to the willingness of the community to contribute to the common good. During Volunteer Week in May 2021, QMOW took the opportunity to uphold the ideals of "Recognise, Reconnect and Reimagine" by piloting a new program called "Let's Do Lunch". This program allows our volunteers to stay at a client's home and have lunch with them; providing more social connection for our clients and volunteers, as well as an opportunity to undertake an informal review of the clients' wellbeing; and gather feedback about the service and meals. QMOW will continue to trial this program throughout the 2022 financial year and is a key plank in our new strategic plan.

Our capacity to travel across the State was hampered this year due to restrictions applying to the LGAs in the South East where QMOW is based. I know how important the

one-on-one site visits and training are to our Members and staying connected through email or other channels isn't quite the same. Whilst we were able to visit each Aged Care Planning Region across the year, we couldn't visit every Member directly, and so I will endeavour to ensure where we didn't make it to your Service in the 2021 financial year, our team certainly will plan to do so in the 2022 financial year. With the support of the Queensland Government, QMOW was able to procure a training program designed around the Standards (as an equivalence to the Human Services framework) which will be released in 2022 financial year. We are very thankful for this on-going support from the Queensland Government, which provides for much needed capacity.

With respect to on-line engagement, the Webinar series continues to be an effective way for QMOW to connect with the membership. In 2021 QMOW completed 24 Webinars.

The Tonic Health Media Marketing Campaign totalling \$100,000 was rolled out across 807 participating General Practitioners and delivered assets to across this network including brochures, floating posters, GP packs, digital panels, in-house TV and email distributions. With respect to all other providers advertising in this space at the same time, Meals on Wheels rated third overall, a great result for our brand. COVID also delayed much of our participation at EXPOs however we rallied with Members across the year to participate in ten Expos across eight separate regions. This community and industry engagement continue to be effective to raise awareness, connect with other industry providers and dispel myths about our services.

The strategic piece of the year for Meals on Wheels Queensland was undoubtedly Project Horizons and I am so proud of the team at QMOW for the effort and hard work put into this important work. Importantly, the cost of this project was funded from cash reserves after two unsuccessful attempts to seek grant funding which proved unsuccessful. I am extremely appreciative to our Board of Directors for staying the course on this project, allowing QMOW to work with Members in four separate Aged Care Planning Regions to discuss current and future models on the backdrop of major reforms heading our way combined with challenges in succession planning across our Membership. Organisational transformation on some level is going to be a requirement for every Member and QMOW over the next two years. Whether that be at a structural, governance, systems or at a workforce level, Meals on Wheels will need to adapt to the new Support at Home program currently being designed

Chief Executive's Report cont'd

by the Commonwealth Government. The work of Project Horizons has allowed QMOW to work with external partners in conjunction with the Membership to develop the resources and capability that can be drawn upon into the future. In practical terms, the project achieved to commitment of four Members in the Cabool ACPR and 11 in the Brisbane South ACPR to merge into two new Associations respectively. This has been achieved through extensive consultation and collaboration between QMOW and the respective Members. Whilst there is much hard work still to do to in establishing both Associations it is a credit to the management committee and key personnel within these Members, for taking this significant step.

In our efforts to improve the financial viability of QMOW as a social enterprise, QMOW approved a business case on a new business opportunity in Caboolture relating to operating a lease for a Café in a new development called Orion on Rowe. The Café opportunity presents QMOW the capacity to generate social capital and finance through a diversified revenue stream, creating employment pathways for participants, reducing social isolation, and improving workforce inclusion for people living with a disability and residents within the precinct, access to new client and volunteer demographics and increased brand awareness of Meals on Wheels. This will be a 2022 financial year deliverable under the new strategic plan, and I look forward to the challenge and opportunity this presents. I would like to thank the Queensland Government for their contribution of \$33,750 through the Community Gambling Fund to assist in the start-up of the Café itself.

I sincerely thank the Commonwealth Department of Health and the Queensland Government through the Department of Communities for their sector support and development funding and for their continued partnership and advocacy.

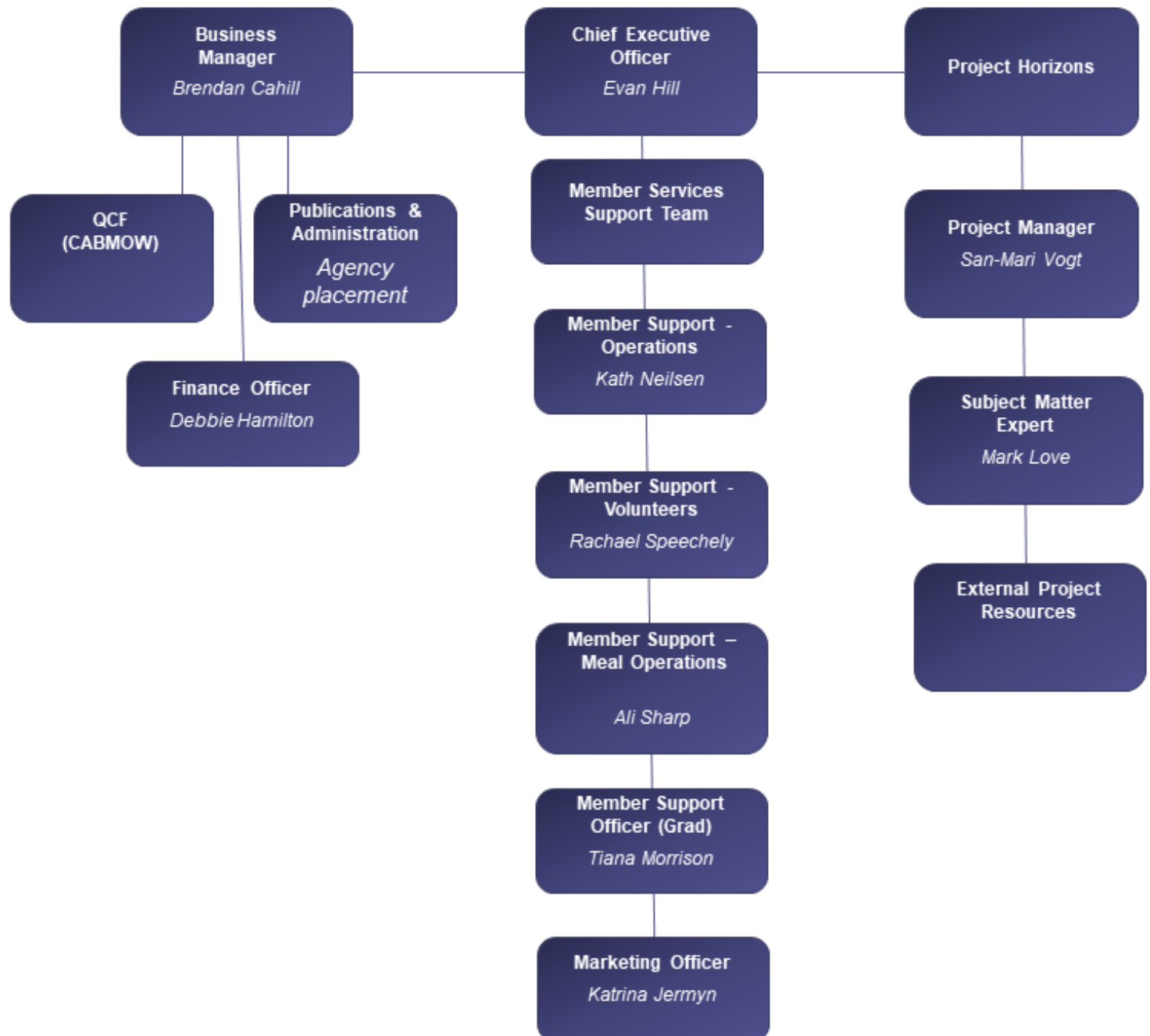
I would like to acknowledge the significant contribution made by the QMOW Board of Directors, led by Chairperson Roslyn Broom. I would like to thank Tony Charlesworth for his role as Chair of Program Steering Group for Project Horizons and I also thank the members of our Finance and Compliance Committees.

I am forever grateful to my QMOW colleagues for their unwavering flexibility, creativity, innovation and commitment to serving our Members, the staff and volunteers supporting you to deliver day in day out to your clients. We have said goodbye to some long-term staff at QMOW this past year and welcomed in new team members. Change is the one constant we can all count on but our commitment to our Members remains core to what we do. Together we can respond and thrive to changes ahead and achieve great things for the community through the work of Meals on Wheels.

Evan Hill
Chief Executive Officer
QMOW Ltd

Operations Organisational Chart

(30 June 2021)



Governance Statement

Achieving our Objectives

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

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

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

The Board is comprised of a maximum of 10 Directors elected by the Members for three-year terms, with the option of two additional Directors appointed by the Board. Following the 2020 AGM, eight Board positions had been elected by the Members, with Dr Karen Abbey being appointed by the Board based on her experience in dietetics, food service and commercial catering.

With two Directors scheduled to retire in 2021, the Board resolved to seek nominations for two Directors to replace them.

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.

During the period January to June 2021 the Board of Directors developed a new Strategic Plan for the period 2021 – 2024. Over the coming months, the CEO will be presenting the Board with an appropriate strategy to achieve the strategic objectives.

Management Structure and Responsibility

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

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

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

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

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

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

Board Oversight

The Board oversees and monitors performance by:

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

In 2020/21 the Board held eight Board meetings, satisfying the Constitutions minimum requirement of 6. The majority of Board attendance was in person and an on-line facility for attendance is available at all meetings.

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

Reporting to Members

The General Meeting was scheduled to be held on 23 March 2021 however needed to be cancelled due to government warnings against road travel on the day of the

meeting due to severe inclement weather.

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.

In addition to the Annual General Meeting and General Meeting, the Board also held one President Lunch to ensure appropriate engagement with Members. The Board is committed to reviewing and updating the membership engagement strategy to ensure sufficient engagement with the membership.

Governance Improvements

In 2020-21, the Board introduced a technology platform to assist with the efficient distribution and management of Board papers and functioning of the meetings. The COVID-19 Emergency Response Plan was updated ten times throughout the year with a total of 30 general communications to Members on the response to COVID-19 throughout the year.

The Board commenced a review of the Board Recruitment Policy throughout the financial year with the Policy and Procedures due to be finalised in the 2021/22 financial year.

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.

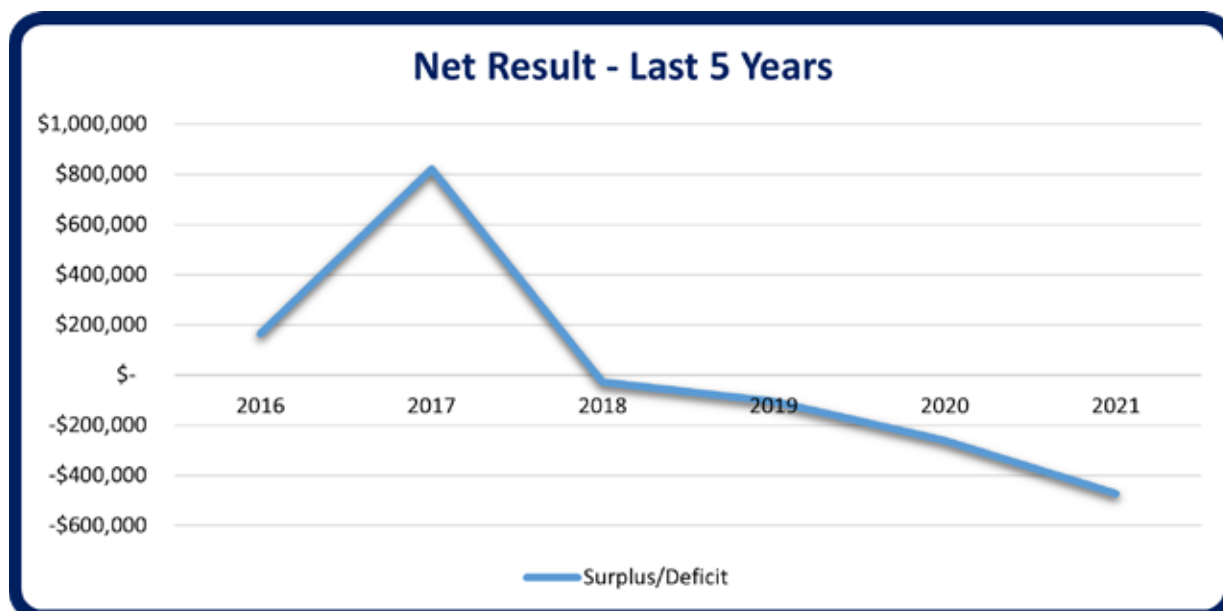
QMOW's registration as a company is effective from 14 March 2018 and operates according to a constitution adopted on approval by Members on 3 October 2017. Under the constitution, QMOW's affairs are managed by the Board of Directors. This governance statement outlines how the Board discharges that responsibility.

Finance Report

Financial Year Ended 30 June 2021

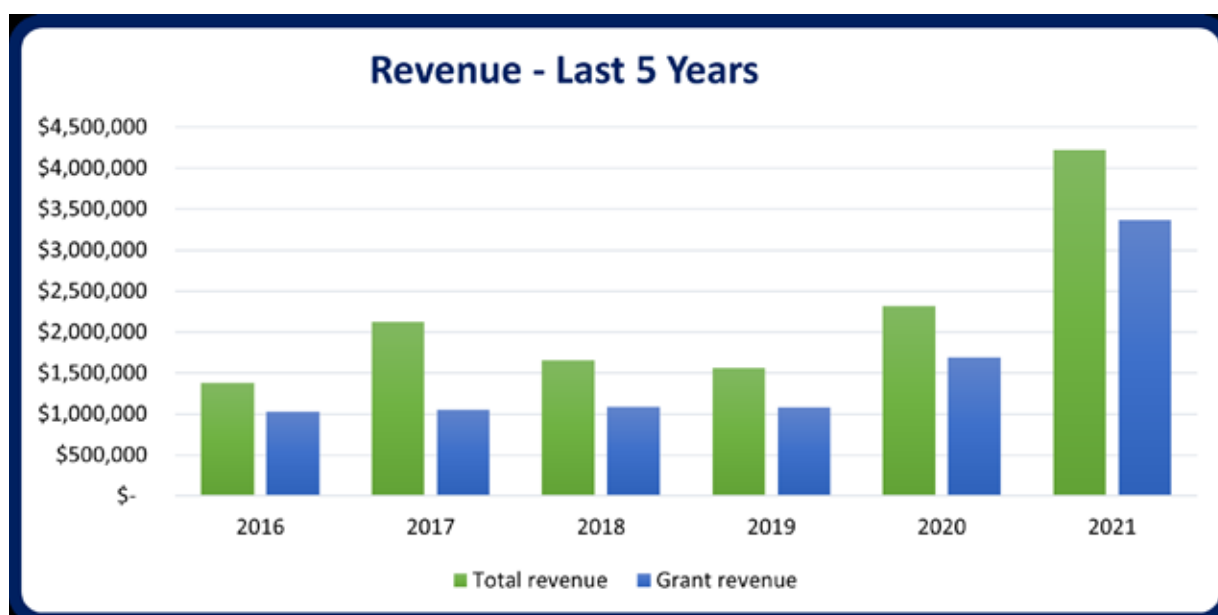
Net Result

QMOW reported a net deficit of \$472,279 for the year ended 30 June 2021. The 2020/21 deficit compares to previous years' result as follows:



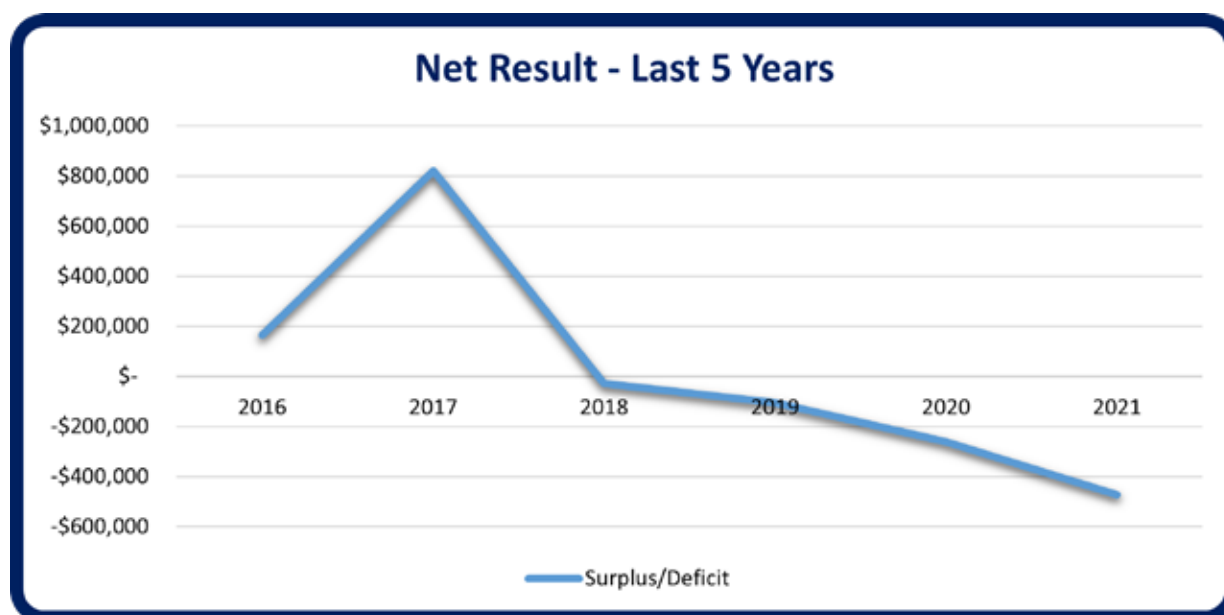
Revenue

As in previous years, the majority of our revenue is derived from Commonwealth and Queensland Government grants. This was approximately 80% for the year ended 30 June 2021. We continue to be very grateful for the support of the Commonwealth Department of Health and the Queensland Department of Communities, Housing and Digital Economies in providing these significant grants.



Expenses

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



Other major expenses compared to last year are as follows:

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

2021/22 Budget

The Board has approved a budget for the year ending 30 June 2022 which projects a deficit for the year of \$450,663.

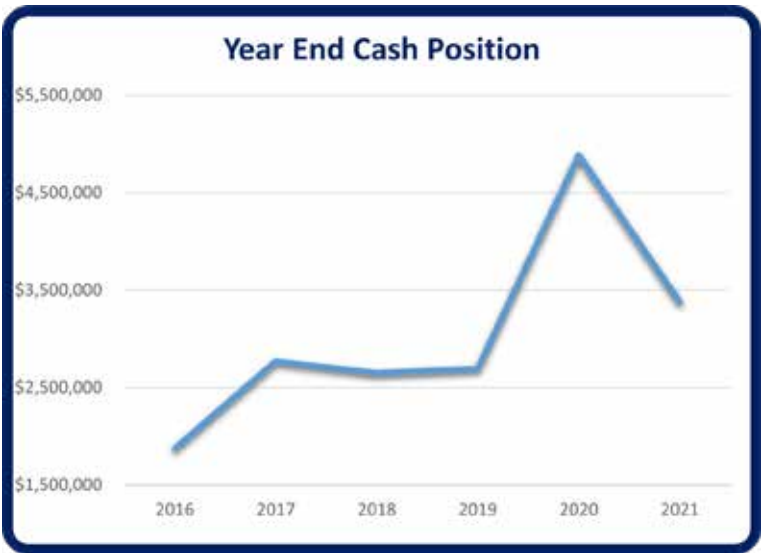
2021/22 budget by division:

	Core Operations	Total
Revenue	1,272,502	1,272,502
Cost of goods sold/Expenses	(1,723,165)	(1,723,165)
Net surplus/(deficit)	(450,663)	(450,663)

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 at \$3,377,149 in cash reserves. Of this cash reserve approximately 46% represents unspent COVID-19 Emergency Funds.



Summation

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

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

The formal financial statements are included at the end of this Annual Report which show our financial performance and position in more detail for the year ended 30 June 2021. 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.

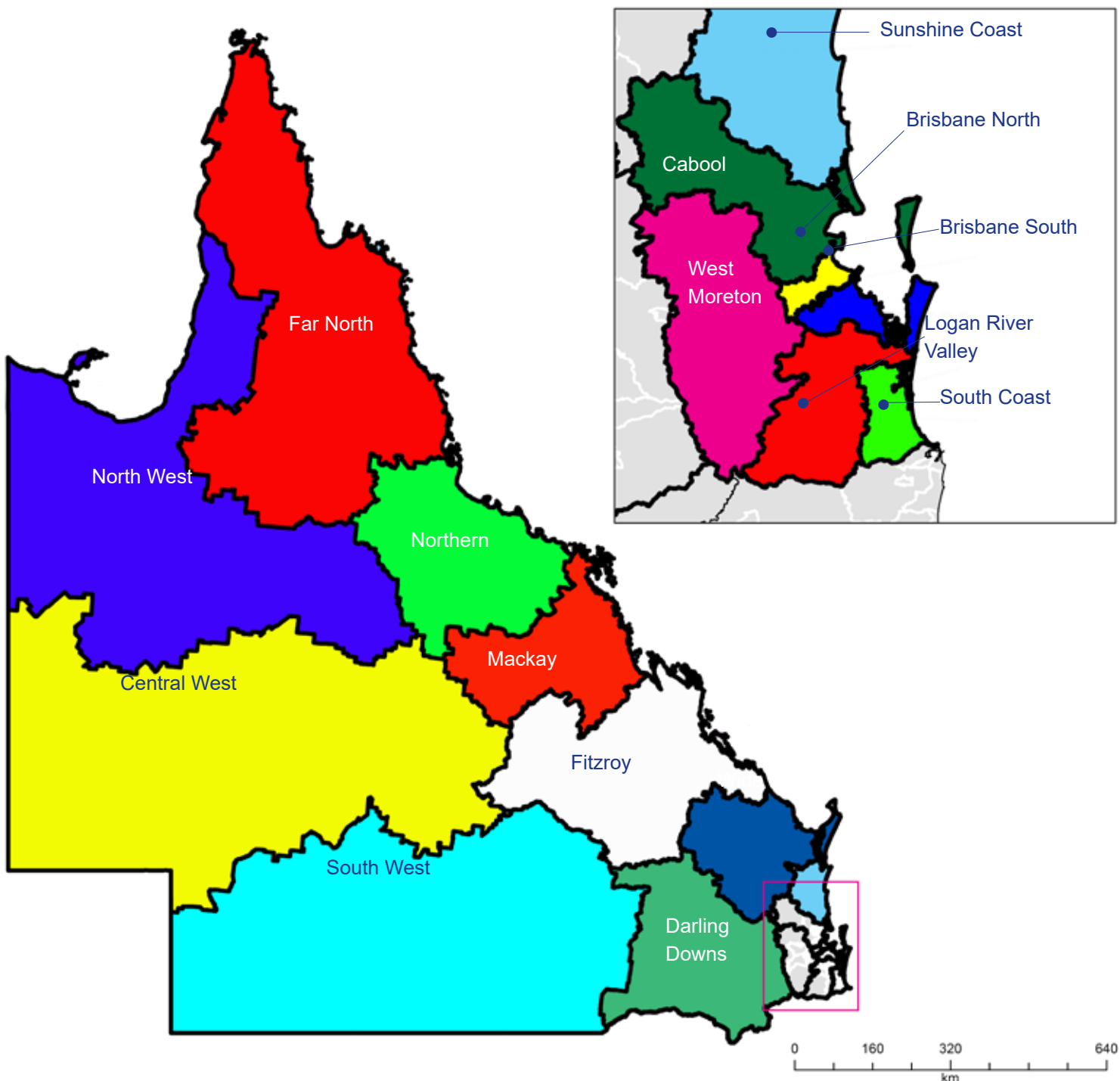
I would also to thank the other QMOW Directors, the CEO and the QMOW team for their efforts during 2021. The commitment of all parties to accurate and complete financial reporting is a demonstration in effective teamwork and is essential in assisting the Board to make informed financial decisions on behalf of our Member Services.

Judith Brown
Director
Chair of Finance Committee

Membership

Our membership has seen some great changes in the past two years, none more so than 2021, which has seen 19 Member Services collaborate together to consolidate and form larger Meals on Wheels Services.

In West Moreton, Brisbane Valley and Laidley transitioned their service into the capable hands of Ipswich Meals on Wheels. Bribie Island, Burpengary, Caboolture and Pine Rivers will amalgamate effective 1 July 2021 to form Meals on Wheels Moreton Bay Region in Cabool. Mitchelton and St Lucia have resolved to amalgamate in Brisbane North to form Meals on Wheels North West. Eleven services in Brisbane South; Acacia Ridge, Bulimba & District, Capalaba District, Carina, Centenary, Cleveland District, Holland Park & District, Mt Gravatt, Sherwood District, Sunnybank Salisbury, Victoria Point/Redland Bay and Yeronga; will amalgamate to form Meals on Wheels Brisbane South in 2022 Financial Year.



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 Assoc 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 Assn Inc
Wynnum Manly & District Meals on Wheels Assn Inc
Yeronga Meals on Wheels Inc

Cabool

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

Fitzroy

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

Mackay

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

Central West

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

Darling Downs

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

South West

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

Sunshine Coast

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

West Moreton

Boonah District Meals on Wheels Inc
Brisbane Valley Care and Concern Meals on Wheels Inc
Ipswich Meals on Wheels Inc incorporating the
communities of Lowood and Redbank (Woogaroo)
Laidley Meals on Wheels Incorporated
Rosewood Meals on Wheels

Brisbane North

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

Northern

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

Logan River Valley

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

Wide Bay

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

Far North

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



Membership fact:
24% of our member services
are larger care organisations who
offer a Meals on Wheels service
as part of their business. Meaning
76% of member are purely Meals on
Wheels Service Providers.

Project Horizons Update

In the 2020/21 financial year, QMOW Ltd committed significant resources to Project Horizons, a QMOW developed and led strategic project designed to explore new models of governance and service delivery. This was in direct response to the formative work the Board completed in financial year 2019-20 where the option to become a Home Care Package provider was explored. Project Horizons was equally driven by the uncertainty and disruption likely to follow on the completion of the Royal Commission into Aged Care Quality and Safety together with the long awaited amalgamation of the home care programs into a new single Care at Home program.

Other strategic issues to be explored included succession planning, increased competition, increased governance and administrative tasks all of which are being addressed individually rather than in a joined up fashion across the network. Ultimately this led to a decision to create Project Horizons, which worked intensively in the first half of the financial year with four pilot regions namely Brisbane South, Cabool, Far North and Mackay.

QMOW created a project team consisting of internal staff from QMOW together with the engagement of several specific professional services firms. This external expertise partnered with QMOW to assist in building and delivering the resources to assist Members in the pilot regions to work through the substantial content. This provided a focus to the project and allowed for resources to be applied and concentrated across the four pilot regions. Good governance was an essential feature of our set up of Horizons and QMOW created a Project Steering Group consisting of QMOW Board members who held governance responsibility for the budget and key project resourcing decisions. In each pilot group QMOW also created Project Advisory Groups to assist members discuss and debate the options based on feedback from their local committees.

The initial phase of the project was implemented in the same format across the four regions. Workshop 1 which explored a range of different models of working together for Members to consider across a continuum via three main options:

- Find a common initiative to collaborate together on common supply arrangements
- Invest in shared services for delivering common functions across several Services
- Combine a number of entities in a single service hub across a region.

Workshop 2 moved into a co-design phase where a deeper dive on consolidation by creating service hubs where Members worked together to shape what a hub would look like. Following the second workshop more group and individual meetings were held driving to decision points required by Members on whether to proceed with any of the options.

All workshops across the regions were extremely well attended and engagement with all participants was strong. Participation was always on an opt-in basis, and QMOW appreciated everyone's engagement and contributions. Not every Member agreed to progress beyond Horizon 1 and this was the case in entirety in Mackay and Far North where the pilot was concluded at the end of the Workshop stage. Although most committees in these two regions felt a larger regional hub would not suit them, the Project Team were able to highlight ways of creating benefit for the services involved. In the Far North the Management Committees have continued to meet and started exploring ways of working closer together and in late 2020 reached agreement on a group discount with one supplier showing what is possible through stronger bargaining power.



Moreton Bay Region Meals On Wheels Demo Day

Importantly at the conclusion of Horizon 1, Services in two of the four regions expressed an interest in signing an Memorandum of Understanding in making a commitment to creating a service hub through amalgamation. The Cabool region, involving four Members was the first adopter commenced the establishment of Meals on Wheels Moreton Bay Region Inc. Representatives from each Service formed an Implementation Group that met fortnightly to progress the project of transitioning to a single trading entity. By June the Services received their new Certificate of Incorporation and commenced trading from 1 July 2021. This took a major commitment from the leaders of the Services together with the project team.

At the end of 2020 twelve Services in Brisbane South signed their MOU and by June 2021 eleven resolved within each of their local committees to merge into a single entity called Meals on Wheels Brisbane South. They achieved this by focussing first on the key areas of governance, finance and the workforce over the January to June 2021 period. This in effect allowed Members to understand what the rules of the new association would be, what the workforce would look like and what the budget would be before making an informed decision to amalgamate. The 11 Services have since formed an interim Board of Management who are leading the organisation through its transformation journey into a new Meals on Wheels Association. A new General Manager has been hired and the group are developing their policies and procedures to guide their operations into the future.



Brisbane South Meals on Wheels

Alongside Project Horizons, services in the West Moreton Region, Brisbane Valley and Laidley have also merged into Meals on Wheels Ipswich and in the Brisbane North region, St Lucia and Mitchelton are joining together to form the Meals on Wheels North West.

As part of Horizons, QMOW has also developed a Relinquishment Model, where Members who are finding difficulty to maintain their operations can relinquish some of their roles to QMOW on a fee for service basis. This allows the Member Service to maintain the status of their local committee and financials, whilst engaging QMOW to provide the capability to maintain functions of more complex parts of the operation.

The goal of Project Horizons has always been to preserve our footprint and grow the mission of Meals on Wheels. With the resources, knowledge and artefacts established through the past financial year, QMOW is confident the benefits of this investment outweigh the costs and thank every Service who participated in the pilot regions over the past 12 months.

Recipe Resource: Catering for Texture Modified Diets

In August of 2019, Queensland Meals on Wheels released the first digital Recipe Resource. This resource contained 50 recipes, with the intention of inspiring and assisting Meals on Wheels kitchens with their meal production. Recipes for soups, mains and desserts were included, as well as additional information sections on kitchens, food safety, food ordering, nutrition and food costing.

Following on from the success of the first Recipe Resource, Queensland Meals on Wheels decided to utilize the skills of their two Accredited Practicing Dietitians and create a second edition. As Meals on Wheels caters to a range of dietary requirements, including medical requirements, the focus of this second Recipe Resource is texture modified meals. Texture modified meals require very particular cooking and preparation methods to ensure that the meal is suitable for the client's needs. Therefore, the *Recipe Resource: Catering for Texture Modified Diets*, was developed in order to assist Meals on Wheels kitchens in delivering tasty, nutritious and safe texture modified meals. It also explores ways in which texture modified meals can be presented, as the visual component of texture modified meals is incredibly important.

The recipes and information included is based on the texture modified requirements outlined by the International Dysphagia Diet Standardisation Initiative (IDDSI). IDDSI is seen as the gold standard of texture modification and provides a universal method for preparing and classifying texture modified meals. IDDSI has also developed and published a number of information resources and testing methods that can be used to assess if a food item is suitable for a texture modified diet. By developing the resource in line with IDDSI standards, it ensures the Meals on Wheels Services are presented with the most accurate and up to date knowledge.

During the initial phases of constructing this Recipe Resource, a small number of Meals on Wheels Services were asked to provide feedback on the previous resource, as well as insight into how this new edition should be presented. From this feedback, it was clear that Services would prefer clear instructions and guidelines relating to preparing texture modified meals, as well as practical ways to implement these requirements. The inclusion of a nutrient analysis was also requested. From both these conversations and observations from visiting other Services, it was determined that many Meals on Wheels Services separate their vegetable and meat components in order to ensure the correct portions are

served. Therefore, many of the main meal recipes follow this method.

When brainstorming recipe ideas, a focus was placed on the recipe's suitability to a Meals on Wheels kitchen, adaptability to different texture requirements, freezing and pre-preparation ability, and diversity of ingredients. To ensure the recipes included would be suitable for a range of dietary preferences and needs, a range of vegetarian, chicken, beef, lamb, pork and fish dishes were included. Some recipes are also gluten free, dairy free and vegan. The recipes were trialed in conjunction with Ashgrove Meals on Wheels' chef, Jason Mackle and Coolumb Beach Meals on Wheels' chef, Lutz Kramer. During this process, recipes were assessed based on their texture and nutritional content. To determine their texture suitability, each recipe underwent IDDSI testing for a range of texture modified levels. Nutrition was assessed by comparing a nutritional analysis of the meal (using FoodWorks software) to the National Meal Guidelines. The results of these assessments then determined whether the recipes were included or excluded from the recipe resource.

As a result, the *Recipe Resource: Catering for Texture Modified Diets* contains 30 recipes, including 5 soup recipes, 15 main meal recipes and 10 dessert recipes. As the main meals are often harder to prepare and manage, the resource has a stronger focus on this area. To assist in aligning texture modified meals with Service's standard menu, the recipes presented come with additional modifications for all level of texture modified diets. For example, for the beef bourguignon recipe, the presented method is suitable for both a level 5 Minced and Moist and Level 6 Soft diet. To make the recipes suitable for a Level 4 Pureed diet, additional instructions have been added to achieve the desired consistency. This way, clients of all modification levels can still enjoy the full range of meals being provided, just in a suitable consistency for their individual needs.

The Recipe Resource: Catering for Texture Modified Diets will be launched in quarter one of the new financial year and will be made available to Member Services electronically. Whilst it is recommended that Services consult a Speech Pathologist if they require in depth assistance, this resource aims to provide Services with the basic skills to understand and safely prepare delicious and nutritious texture modified meals.

Happy cooking!

New Food Safety Program Template

Food is at the heart of our organisation and as “food businesses that prepare food for service to vulnerable persons,” Meals on Wheels Services are required to implement a Food Safety Program as stated in Standard 3.3.1 of the Food Standards Australia New Zealand (FSANZ). In order to have a client-focussed Service it is essential to implement a Food Safety Program because its primary purpose is to protect clients from foodborne illnesses by controlling risks to food safety.

Previously, Queensland Meals on Wheels (QMOW) produced a Food Safety Program Tool which was developed in 2012 to act as a guide for delivered meals organisations to create their own Food Safety Program. The feedback received at QMOW in regard to this tool was that it was very long and repetitive, hard to use and simply too much to read. As a result, QMOW has been working on developing a Food Safety Program Template specific to Meals on Wheels Services over the past year.

The existing tool was used as a guide in creating the template, which is a live document that has undergone continuous improvement, being updated multiple times based on feedback from various auditors, local Councils and Services. Being a template, the Food Safety Program covers all possible food service systems, meaning it must be adapted to suit individual Services and the processes in place within each Service.

One of the aims in developing this Food Safety Program Template was to simplify the Tool while retaining the level of detail and content required for approval by council. This was achieved by minimising repetition to the greatest extent possible by combining food handling steps and records which reduced the document down to 55 pages from its previous 100 pages. More specifically, an example of this simplification is seen in the combination of four records into one daily production log. This daily production log contains tables to record all of the critical control points that must be recorded daily. Instead of rifling through sheets and sheets of paper, what needs to be recorded each day can be done on one page. Further to this, for Services who prefer to complete and store records electronically or are proficient with the use of technology, the food safety records have been made available as excel documents.

As well as simplification, the Food Safety Program Template has of course been made in accordance with the Food Standards. Content from the tool has been changed to better align with the standards in a way that is relevant to Meals on Wheels Services. One example is a corrective action for cooling that previously catered for the continuation to cool food when it did not meet the correct temperature in the specified time frame. This corrective action has been updated to reflect the practice of not discarding the food in this instance. Additionally, a “cheat sheet” has been created and made available to Meals on Wheels Member Services to assist in meeting the requirements outlined in the Food Safety Program. It is changes like these that will increase the overall food safety posture provided by Meals on Wheels and passing the food safety audits consistently.

Once the Service updates their Food Safety Program and have adapted the processes and systems in place, the Food Safety Program must be approved by the local Council before being implemented. The Council requires a Notice of Written Advice from an approved auditor prior to endorsing the Food Safety Program. Once approved, it can be implemented and should be made available to all staff and volunteers, as well as anyone who enters the Meals on Wheels Service.

QMOW is equipped to support Member Services throughout the process of turning the template into a workable Food Safety Program and has already assisted five Services across the state to successfully implement a new Food Safety Program using the template. A number of other Services have taken relevant sections of the template document and written them into their existing program, submitting it to council for approval as a major amendment.

As the Food Safety Program Template undergoes continuous improvement, Member Services will be notified and can make a decision as to whether the changes are needed in their programs as well. QMOW looks forward to seeing more and more Meals on Wheels Services using the template to create a Food Safety Program that suits the operations of their organisation and assisting them in the path to approval and implementation of the new program.

Training

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

Each year, QMOW aims to deliver a number of training webinars on a range of relevant topics. Once recorded, these webinars remain uploaded to the Members Section of the QMOW website so they can be accessed by Services at a later date. Over the course of the last financial year, QMOW has delivered 24 webinars which have been viewed by 526 individuals. These webinars have covered a range of topics including: Food Safety updates, Wellness and Reablement reporting, exploring the Management Committee Guide, Polixen, Insurance, Financial Declarations, Portable Long Service and Marketing.

In November of 2020, a new Knife Skills training module was added to the Allara Online Training platform for kitchen workers to access. Since its release, 94 individuals have completed the Knife Skills training. During the 20/21 financial year, QMOW has also been developing an updated food safety training video which will allow Services to complete group training with their kitchen volunteers and workers. This training covers 11 components including: an introduction to the kitchen, food handler hygiene, orientation to workflow, food storage, food preparation, cooking, packaging, cooking systems, packing for delivery, meal delivery and cleaning. The training video has been broken into short clips for each component that is previously listed to allow Services to stop and start as needed. In conjunction with the videos, a workbook is being created which will focus on important messages and contain a short quiz to assess the key learnings. This training program is due to be made available to Member Services in the second quarter of 2021/22.

21 additional written training resources were developed over the past year, with 16 of these being nutrition information that are available to access via the Members Area of the QMOW website. The other developed resources include an NDIS self-assessment tool created in conjunction with our NDIS audit partner QIP, the

COVID-19 vaccine recording sheet, menu planning template, food safety cheat sheet and an updated meal costing template. QMOW has also recently partnered with Altura to create an Aged Care Standards training module for Member Services. This is currently under development and will be released in the 2021/22 financial year.

Whilst QMOW regularly assists Member Services via phone and email correspondence, training is also often delivered in-person. Over the 2020 / 2021 financial year QMOW's Member Support team delivered over 250 of these sessions, with 50 being on-site. This covered topics from Governance, Operations, Reporting and Food Safety.

In addition, QMOW staff aim to undertake a Have a Chat or road trip in every Aged Care Planning Region at least once a year. Whilst facilitated by QMOW, the Have a Chats are designed to give Member Services the opportunity to discuss relevant topics and issues with their neighbouring Services. Despite the challenges COVID-19 creates on our travel planning, 10 Have a Chats were held in the last year, spanning across Brisbane North, Logan River Valley, Wide Bay, West Moreton, Sunshine Coast, South Coast, Darling Downs, Northern and Central West. Members may advise that group based Have a Chats are not always suitable given the tyranny of distance in between locations. When this occurs QMOW have undertaken individual site visits and training. As a result, six additional road trips were undertaken by QMOW staff. This included visiting Member Services in the regions listed above that could not attend the Have a Chat, as well as visits to Member Services in the North West, Far North, Northern, Central West, Mackay and Fitzroy.

Cooking Classes

As part of Queensland Meals on Wheels' Wellness and Reablement Strategy for 2020-2022, one of the outcomes was to pilot cooking classes in Meals on Wheels kitchens where there is an identified need in the community. The project gave four Member Services an opportunity to provide More than Just a Meal with a focus on Wellness and Reablement.

The cooking class project was designed to give clients an opportunity to gain or regain basic cooking skills and confidence to cook at home should they have the need or desire to. The four Meals on Wheels Services involved had the freedom to choose the structure and content of the cooking class with guidance from Queensland Meals on Wheels. The table below provides a summary of some key details from the cooking classes.

Meals on Wheels Service	Ashgrove	Caboolture	Sunnybank/Salisbury	Nambour
No. of Participants	5	2	2	6
Recipe/s Cooked	Thai Green Curry Vietnamese Chicken Salad	Quiche	Broccoli and Bacon Soup Chicken Stroganoff Apple Turnovers	Country Vegetable Soup Frittata Baked Custard
Structure	Class - participants prepared individual portion of curry. Chef demonstrated salad.	Class - participants made quiches together with direction from chef.	Demonstration – chef demonstrated cooking and preparation of three course meal.	Demonstration – chef demonstrated preparation and cooking of frittata.

Overall, the feedback received from clients indicated that they thoroughly enjoyed the cooking class they attended, which was a major contributing factor to the satisfaction of the participating Meals on Wheels Services with the program. The impact of the program on client wellness and reablement was evident from the feedback received where more than 85% of the clients reported that they gained confidence from the class to cook at home and that they are likely or very likely to cook the recipe from the class for themselves. One client even wanted to learn more from the chef and has since signed up to volunteer in the kitchen at the Service.

The benefit of the social interaction was noted by all participants showing the program's potential to have a significant impact on client wellness if the classes were conducted more frequently. After just one class spent together some clients exchanged phone numbers in order to keep in touch. All of the participants said that they would attend the class again if given the opportunity to which highlighted the success of the program.

Following the cooking class, Ashgrove Meals on Wheels shared a thank you note that they received from a participant which said, "Thank you for including me in your cooking class. I did feel so clever and it was all thanks to Jason's ability to be so patient and give us direction so well. Ashgrove MOW gives me a feeling of friendship and I love the team there."

Although the opportunity to conduct a cooking class was well-received by Services, being the first time a project like this has occurred in Meals on Wheels Services in Queensland, a lot was learnt throughout the process. For two Services, getting enough clients to participate in the program proved challenging initially. This was likely due to the target group selected and the average age of their clients. To overcome this challenge, one Service advertised the class in their newsletter as a cooking demonstration and gained significant interest, having to turn some clients away until another demonstration can be run. For Services like this one, where the average age of clients is over 80 years, a cooking demonstration may be more appropriate with a stronger focus on social wellness.

Despite the teething issues faced by Services with the pilot of this new initiative, they all stated that they would like to conduct more cooking classes monthly or every three months. As the delivery of this program is not seen as part of Meals on Wheels' CHSP Meal Funding, Services indicated that they may require additional funding in order for the program to run on a more regular basis.

It is safe to say that the effort put in by participating Meals on Wheels Services was well worth it, as the clients who participated thought that it was a wonderful addition to the usual service provided by Meals on Wheels.

COVID-19 Report

Over the past 12 months, Meals on Wheels Member Services have continued to deliver their essential service whilst learning to live with the 'new normal' that is COVID-19. During this time, a number of developments have occurred including multiple lockdowns as well as the release of COVID-19 vaccines.

During the initial phases of the pandemic, our Meals on Wheels Services experienced a large increase in meal demand, with client numbers across the State increasing by 40%. Since that time, many of our Services have retained these additional clients and are continuing to deliver a large volume of meals. To ensure that our essential Meals on Wheels Services continue to operate and remain COVID Safe, the COVID-19 Emergency Response Plan template is continuously being revised and updated.

Since its initial release in March 2020, the COVID-19 Emergency Response Plan template has been amended 10 times in total, with three new versions being issued in the last financial year. Each new version of the document aims to relate to the current COVID-19 climate and account of the current Government Directives and advice that is in place. For example, the latest version was amended to reflect the new QR Code Check In requirements for Services residing in or on community facilities such as community halls, recreational centres and churches. This document has continued to serve as a vital source of information to all Services during these uncertain times, with Services often revisiting practices such as solo delivery runs and the wearing of face masks when required. As a result, Meals on Wheels Services have become well equipped at operating throughout the pandemic, meaning little interruption to service is felt during lockdowns and other Directives.

Over the past twelve months, four lockdowns have been enforced in a number of Local Government Areas within Queensland. Mandatory face masks have also been introduced a number of times, either across that whole State or in specific LGAs. In January 2021, the LGAs of Brisbane, Logan, Ipswich, Redlands and West Moreton went into a 3-day lockdown and were required to wear face masks when leaving the house. In an effort to assist with this mandate, the Department of Communities, Housing and Digital Economy donated 3 disposable face masks to each of our clients in the Greater Brisbane

Region. This equated to approximately 7,653 masks, which were packaged by QMOW and distributed to Services accordingly. Throughout the year, Meals on Wheels have also received additional donations in order to support their clients and volunteers during the pandemic. This includes a number of hygiene items donated by Reckitt Benckiser (RB) who partnered with Woolworths for distribution, as well as donations of hand sanitiser from Superior Care in Wellington Point and The Hair Care Group who are nationwide. The donation of these items has been much appreciated by Meals on Wheels clients, volunteers and staff and has greatly assisted in keeping our community safe.

After the Government approved both the AstraZeneca and Pfizer COVID-19 vaccines, Meals on Wheels workers were announced as being eligible to receive their vaccine under Phase 1B which was set to begin on the 22nd of March. Whilst the COVID-19 vaccine remains voluntary for Commonwealth Home Support Programme (CHSP) providers, in June 2021 the Government asked the providers voluntarily report the vaccine status of their workers. A reporting process was set up in My Aged Care as a means for providers to submit this data weekly. To assist Services in collecting and compiling this data, QMOW developed a data collection spreadsheet that calculated the required information.

As new information is announced regarding COVID-19 and relevant Government Directives, it is reviewed by QMOW and sent to Member Services via email correspondence. During 20/21 QMOW has delivered approximately 30 email updates equating to over 4,000 pieces of communication to Member Services through our COVID-19 updates. By remaining abreast of the situation, in a timely fashion, it has enabled personnel across the network to prepare accordingly to ensure all COVID Safe measures are being implemented and followed.

Throughout the pandemic, all Meals on Wheels Services have demonstrated adaptability and resilience. As a result, all Services have been able to continue to open their doors and provide their essential service to the most vulnerable members of the community. A fact all Meals on Wheels Members can be proud of.

COVID-19 Emergency Support Funding

In April 2019 Queensland Meals on Wheels were successful in a funding application from Department of Health for CHSP Emergency Meal Support for Covid – 19. The grant, worth \$4.41m is designed to provide frail, older people with access to meals during the pandemic, to deliver up to 353,588 meals across the 16 Aged Care Planning Regions over 2 consecutive financial years.

In the 2020/21 financial year this funding provided additional of \$1.9M financial support to 25 organisations, providing an additional 159,326 meals into the community. The organisations consisted of: consisting of:

- 64% Meals on Wheels Member Services
- 20% Indigenous Communities
- 16% other not for profit organisations

Aged Care Planning Region	Total Amount of Funding Approved
Brisbane North	\$242,820.00
Brisbane South	\$59,676.00
Cabool	\$78,360.00
Central West	NIL
Darling Downs	\$120,000.00
Far North	\$414,984.00
Fitzroy	NIL
Logan River Valley	\$132,132.00
Mackay	\$26,400.00
North West	NIL
Northern	\$36,480.00
South Coast	\$145,440.00
South West	\$34,200.00
Sunshine Coast	\$288,264.00
West Moreton	\$28,800.00
Wide Bay	\$304,356.00
Total	\$1,949,115

This additional funding provided has ensured that clients in our communities have ongoing support though meals. For example, Caloundra Meals on Wheels received assistance from this grant to provide an additional 19,222 meals under the CHSP in the 20/21 financial year. This incredible rise in demand has showed no sign of slowing down and is a remarkable effort by the team at Caloundra to keep pace with this demand in their community.

Tonic Health Media Campaign Summary

As a result of a generous bequest, Meals on Wheels chose to appropriate these funds on a 12-month campaign across Tonic Health Media assets in Queensland commencing June 2020 and running through to end July 2021.

This campaign allowed Meals on Wheels to engage with our key target audiences of clients and families of clients', along with reminding this key referral network of the nutritional and social support benefits of engaging with our service.

Involving multiple touch points, the campaign aimed to encourage increased memory recall, provide brand awareness, drive increased enquiries from clients and volunteers, and ultimately provide more healthy and nutritious meals to Queenslanders.

Target audience engagement ran in the form of Tonic Health TV, Digital Panels and print media (brochures/posters). The referral network (Practice Managers, Nurses and GPs) were engaged via hand delivered Practice Packs and email communications.

Added value was achieved through a 2-month extension of the brochure campaign, extension of the digital panel campaign, complimentary floating A3 posters and a piece to camera with Dr Norman Swan speaking to the benefits of good nutrition, for no additional charge.

The campaign achieved the following exposure for Meals on Wheels:

- **Brochures** - two kinds utilised across 14 months (1st June 2020 to 31st August 2021), two of these months were free of charge. Brochures were situated in Health Update Board across 807 participating GP Practices and Medical Centres across Queensland. Total brochures removed 9,833. Brochure removal rate is not the same as a read rate. Over 50% of people will read and leave them behind. Our creative helped to maximise our removal rate, being the 2nd and 3rd most popular of flyers.

- **A3 Floating Posters** – Poster installed free of charge in the waiting rooms of 793 participating GP Practices and Medical Centres across Queensland in March 2021. The opportunity with these posters is that there is non end date, Clinics remove if it gets damaged or they want to replace it with something else.
- **GP Packs** – Pack one in August 2020 was accepted into 762 Medical Centres and GP Practices. Pack two in March 2021 was accepted into 722 Medical Centres and Practices.

Our printed material had a reach of 3,228 GP's working full time, with a total of 2.6 million patient & carer visits per month, with the average patient wait time of 30 minutes.

- **Digital Panel** – August 2020 & November 2020; complimentary 2 week extension; 224 sites; 2 x 10 second ads laying on rotation every 3 minutes; total plays 4,247,419 across both months.
- **eDM x 2** – Nov 2020 and May 2021; Emails sent 666, open rate 27.32%, unique opens 182; total opens 469
- **Tonic Health TV** (February/March 2021); 332 sites; 2 x 30 second ads played every 30 minutes, 2 minutes of airtime an hour; Ad played 640,664.



GP Practice Brochure Board & Digital Poster

Community Engagement/Expos

Throughout the year QMOW invested in community engagement events and EXPOs across Queensland. The past financial year has been equally challenging due to COVID-19 related cancellations and postponements. However QMOW was able to attend a range of events and expos as listed below achieving significant benefits including:

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



Rockhampton Regional Disability Expo

Date	Audience	Event/Expo
11-12 September 2020	Seniors/Disability	CARE Expo Brisbane (Australian Events) Hall 1, Brisbane Convention & Exhibition Centre
9 October 2020	Disability	Toowoomba Regional Disability Expo (STEPS) Clive Berghofer Recreation Centre (The Works) 20 Baker Street, Darling Heights (Opp Uni)
29 October 2020	Disability	Sunshine Coast Regional Disability Expo (STEPS) Caloundra Indoor Stadium North Street, Golden Beach
5 November 2020	Disability	Hervey Bay Regional Disability Expo (STEPS) Hervey Bay PCYC, 9 O'Rourke Street, Pialba
14 May 2021	Disability	Townsville Regional Disability Expo (STEPS) Townsville Stadium 40-48 Murray Lyons Crescent, Annandale
18 May 2021	Disability	Mackay Regional Disability Expo (STEPS) McDonald's Mackay Multisport Stadium, 107 Juliet Street, Mackay
21 May 2021	Disability	Rockhampton Regional Disability Expo (STEPS) Adani Stadium; Sir Raymond Huish Drive, Rockhampton
21-22 May 2021	Staff Recruitment	Brisbane Careers & Employment Expo Brisbane Convention & Exhibition Centre
15-16 June 2021	Seniors	Gold Coast Seniors Expo (Social Impact Institute) Gold Coast Event Centre, Bundall
18-19 June 2021	Disability	Gold Coast Disability Expo (Social Impact Institute) Gold Coast Event Centre, Bundall

KPI & Demographic Update

In 2019, the QMOW Board approved the QMOW Operation 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.

As presented in Table 1 below, across our 144 Member Service facilities, almost half of our Services continue to produce meals in their own kitchen. A quarter of facilities receive meals from their local hospital or aged care facility, whilst another portion receive meals from a neighbouring Meals on Wheels cooking kitchen or a third party supplier.

Table 1. MOW Meal Supply Analysis

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

Throughout the pandemic, a number of changes have been seen across Meals on Wheels Services including adjustments to meal types delivered. Across Queensland, majority of Services continue to offer a hot meal, with just over a quarter of Services choosing not to deliver hot meals (Table 2). Approximately two thirds of Meals on Wheels Services have the option of a frozen meal.

Table 2. MOW Meal Type Offered Analysis

Meal Type	% of Services
Hot	72.9
Chilled	50.7
Frozen	66.7

In conjunction with changes to meal types delivered, some Meals on Wheels Services have adjusted the number of days they deliver meals in order to reduce physical exposure to their vulnerable clients. Whilst they may have reduced their delivery days, Services may continue to operate their office daily, allowing them to take calls and check on clients over the phone. Whilst over half of Meals on Wheels Services operate five days a week, a significant number deliver 3 times a week. As displayed in Table 3, there are a small portion of Services that offer weekend delivery.

Table 3. MOW Days of Delivery Analysis

Number of Delivery Days	No. Service Facilities	%
>5	7	4.8
5	87	60.4
4	2	1.4
3	35	24.3
2	5	3.5
1	8	5.6
Total	144	

As outlined below in Table 4, majority of the total number of meals delivered in Queensland across the year 2020/2021 were subsidised through the Commonwealth Home Support Programme. Less than a quarter of meals are funded through Home Care Packages, with even fewer meals being provided through National Disability Insurance Scheme Packages.

Table 4. MOW Meal Funding Analysis In 2020/2021

Meal Funding	%
Commonwealth Home Support Programme (CHSP)	79.3
Home Care Package (HCP)	13.0
Other	1.0
National Disability Insurance Scheme (NDIS)	4.0
Commercial (full fee)	2.7

In 2020/2021 QMOW undertook a number of projects in order to deliver relevant and efficient services to our Members. Some of these projects include:

- Cooking class pilot (completed)
- The development of the Recipe Resource: Catering for Texture Modified Diets (draft completed)
- The development of an updated Food Safety Training Video (draft completed)
- Updating QMOW's Food Safety Program Template (completed)
- Let's do Lunch phase 1 pilot (completed)
- Meals on Wheels - Packaging (cardboard sleeve) scoping exercise (ongoing)

As part of QMOW's strategy to develop and disseminate relevant resources and information to Member Services and broaden our presence within the communities we serve, in 2020/2021 QMOW:

- Produced and distributed 48,417 printed resources such as Client & Carer Guides, Volunteer Guides, Flyers, Business cards etc. This exceeded QMOW's annual target of 35,000 resources
- Distributed 11,120 copies of our weekly newsletter Friday Fast Facts and CUSTOS Magazine to Member Services, QMOW Board Members, QMOW associates and partnering organisations
- Conducted a direct mailout to 8 Home Care Package Providers
- Undertook a multi-media campaign with Tonic Health Media which saw a combination of brochures, GP packs, digital panels, TV adverts and posters distributed to 793 medical practices across Queensland.

QMOW remains committed to offering the highest level of support to Member Services and working in alignment with our key activities and strategic plan. The QMOW Board has recently issued the QMOW Strategic Plan 2021-24 and will reset our KPIs and benchmarks based on the new Strategic Plan.

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.

This year, we honour:

1981 | 40 Years

Margaret Shanahan Kingaroy Meals on Wheels - SB Care

1990 | 31 Years

Marilyn Dickson Stafford Meals on Wheels

William “Bill” McMillan Inala Meals on Wheels

1991 | 30 Years

Pam Miller Nambour Meals on Wheels

Jan McSweeney Rockhampton 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

Beryl Read

Bowen Meals on Wheels



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.

This year's 2021 Recipient will be announced as part of the AGM proceedings.



Queensland Meals on Wheels Ltd

ACN 624 466 084

Financial Statements

For the year ended 30 June 2021

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 2021 and the Independent Audit Report thereon.

Directors' details

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

Roslyn Broom

Board Member since 2016

Chairperson from 02 October 2019

Compliance Committee Chair from 02 October 2019

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

Anthony Charlesworth

Board Member to 22 September 2020

Board Chairperson to 02 October 2019

Board Deputy Chairperson to 22 September 2020

Compliance Committee Chair to 28 October 2019

Member of the Finance Committee to 22 September 2020

- 25 years in Retail Management, and 17 years as a Small Business Owner/Operator.
- 15 years with Mackay Meals on Wheels, with 8 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 to 22 September 2020

Company Secretary to 22 September 2020

Member of Compliance Committee to 22 September 2020

- Diploma of Teaching (Arts)
- 35 years working in education and training in South Australia and the Northern Territory.
- 13 years with Boyne Tannum Meals on Wheels – 10 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)

Alexi Paasonen

Board Member since 25 September 2018
Company Secretary from 23 September 2020
Member of Compliance Committee to 02 October 2019
Member of the Finance Committee to 22 January 2021
Member of Compliance Committee to 02 October 2019

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

Judith Brown

Board Member since 02 October 2019
Chair of the Finance Committee since 30 October 2019

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

Penny McClelland

Board Member since 2016
Member of Finance Committee since 02 October 2019

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

Wendy Smith

Board Member since 25 September 2018
Member of the Finance Committee since 02 October 2019

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

Queensland Meals on Wheels Ltd

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Directors' Report (continued)

Directors' details (continued)

Leigh Kennedy

Board Member since 02 October 2019

Member of the Compliance Committee since 02 October 2019

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

Aidan Beattie

Board Member to 18 January 2021

Member of the Compliance Committee to 18 January 2021

- 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 Dietitians
- Special Dietary Chef
- Foodservice Ambassador Procurement Australia (Church Resources)
- Clinical Academic University of Queensland
- Director Nutrition & Catering Consultancy
- Founder Nutrition & Catering Global Hub
- Founder and Chairperson Nutrition & Catering Institute
- Member of Institute Hospital and Health Care
- Member of Australian Association Gerontology
- Member of Australia Institute of Company Directors
- Member of Coeliac Society of Australia
- Member Food Suppliers Association Australia

Queensland Meals on Wheels Ltd

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Directors' Report (continued)

Directors' details (continued)

Peter Mann

Board Member since 22 September 2020

Member of the Finance Committee since 23 September 2020

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

Company Secretary

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

Jennifer Powell (Director) was the Company Secretary for Queensland Meals on Wheels Ltd until the 22 September 2020.

Queensland Meals on Wheels Ltd

ACN 624 466 084

Directors' Report (continued)

Principal activities

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

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

Strategic objectives

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

More specifically:

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

Strategy for achieving objectives

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

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

Queensland Meals on Wheels Ltd

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Directors' Report (continued)

Directors' meetings

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

	Board of Directors		Compliance Committee		Finance Committee	
	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended
Roslyn Broom	9	9	5	5		
Anthony Charlesworth to 22/09/20	3	3			2	2
Jennifer Powell to 22/09/20	3	2	1	1		
Alexi Paasonen	9	9	4	3	5	4
Judith Brown	9	9			9	9
Penny McClelland	9	9			9	7
Wendy Smith	9	8			9	8
Leigh Kennedy	9	9	5	5		
Aidan Beattie to 18/01/21	5	3	1	1		
Dr Karen Abbey	9	9	4	4		
Peter Mann from 23/09/20	6	6			7	6

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 2021, the total amount that members of the company are liable to contribute if the company wound up is \$2,640 (2020: \$2,660).

Auditor's Independence Declaration

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

Signed in accordance with a resolution of the Directors.



Roslyn Broom
Chairperson

01 October 2021

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 2021, 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, 1 October 2021

Queensland Meals on Wheels Ltd

ACN 624 466 084

Income Statement

For the year ended 30 June 2021

	Notes	2021 \$	2020 \$
Revenue	4	4,221,642	2,320,666
Cost of sales		(181,580)	(176,686)
Employee benefits expense		(1,244,507)	(884,827)
Professional fees		(743,525)	(361,920)
Office expenses		(126,306)	(127,369)
Depreciation expense		(56,849)	(65,229)
Marketing expenses		(5,912)	(150,762)
Occupancy expenses		(91,805)	(64,622)
Motor vehicle expenses		(65,986)	(55,551)
Travel expenses		(65,249)	(39,286)
Donations and contributions		(93,155)	(76,727)
Bad and doubtful debts expense		(7,657)	(9,113)
Grants paid		(1,960,415)	(459,300)
COVID-19 related expenses		(3,637)	(56,337)
Other expenses		(47,338)	(54,039)
Surplus/(deficit) for the year		(472,279)	(261,102)
Total comprehensive income/(deficit) for the year		(472,279)	(261,102)
Profit/(Loss) for the year attributable to			
- Continuing operations		(483,834)	(227,481)
- Discontinued operations		11,555	(33,621)

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Balance Sheet

As at 30 June 2021

	Notes	2021 \$	2020 \$
Assets			
<i>Current</i>			
Cash and cash equivalents	5	3,377,149	4,884,861
Trade and other receivables	6	93,339	37,695
Inventories, at cost		-	5,298
Prepayments		18,748	15,426
Current assets		3,489,236	4,943,280
<i>Non-current</i>			
Property, plant and equipment	7	677,321	748,216
Non-current assets		677,321	748,216
Total assets		4,166,557	5,691,496
Liabilities			
<i>Current</i>			
Trade and other payables	8	102,700	377,511
Deferred government grants	9	1,597,175	2,234,488
Provisions	10	60,938	63,394
Current liabilities		1,760,813	2,675,394
<i>Non-current</i>			
Provisions	10	17,685	-
Non-current liabilities		17,685	-
Total liabilities		1,778,498	2,675,394
Net assets		2,388,059	3,016,102
Equity			
Reserves	11	620,576	620,576
Retained surplus		1,767,483	2,395,526
Total equity		2,388,059	3,016,102

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 2021

	Retained surplus \$	Asset revaluation reserve \$	Reserve for special projects \$	Total \$
Balance at 1 July 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	20,079	-	-	20,079
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	2,395,526	71,827	548,749	3,016,102
Net deficit	(472,279)	-	-	(472,279)
Transfer from Reserve for special projects to Retained surplus	-	-	-	-
Gain on Revaluation of Land and Buildings	-	-	-	-
Transfer of Caboolture Meals on Wheels service to Meals on Wheels Moreton Bay Region	(155,764)	-	-	(155,764)
Balance at 30 June 2021	1,767,483	71,827	548,749	2,388,059

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 2021

	Notes	2021 \$	2020 \$
Operating activities			
Receipts from:			
· Donations and appeals		94,294	179,362
· Government grants		3,240,673	3,979,055
· Interest received		25,181	30,540
· Other sources		657,242	660,657
Payments to suppliers and employees		(5,234,455)	(2,633,785)
Net cash provided by/(used by) operating activities	12(a)	(1,217,065)	2,215,829
Investing activities			
Purchase of property, plant and equipment		(39,594)	(23,651)
Proceeds from disposal of property, plant and equipment		20,079	-
Cash distributed on disposal of Caboolture Meals on Wheels Operations		(271,132)	-
Net cash provided by/(used by) investing activities		(290,647)	(23,651)
Net change in cash and cash equivalents		(1,507,712)	2,192,178
Cash and cash equivalents, beginning of year		4,884,861	2,692,683
Cash and cash equivalents, end of year	5	3,377,149	4,884,861

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2021

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 2021 were approved and authorised for issue by the Board of Directors on 1 October 2021.

2. Changes in accounting policies

New and revised standards that are effective for these financial statements

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

3. Summary of accounting policies

3.1 Overall considerations

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

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

3.2 Revenue

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

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

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

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2021

3.2 Revenue (continued)

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

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

Sale of goods and meals

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

Government grants

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

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

Fundraising

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

Member contributions

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

Interest income

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

3.3 Operating expenses

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

3.4 Property, plant and equipment

Land and building

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2021

3.4 Property, plant and equipment (continued)

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

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

Leasehold improvements

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

Building improvements, plant and equipment, and vehicles

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

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

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

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

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

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

3.5 Leases

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

Queensland Meals on Wheels Ltd

ACN 624 466 084

Notes to the Financial Statements

For the year ended 30 June 2021

3.5 Leases (continued)

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

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

3.6 Impairment testing of property, plant and equipment

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

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

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

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

3.7 Financial instruments

Recognition, initial measurement and derecognition

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

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

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements

For the year ended 30 June 2021

3.7 Financial instruments (continued)

Classification and subsequent measurement of financial assets

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

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

Classifications are determined by both:

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

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

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

Loans and receivables

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

Classification and subsequent measurement of financial liabilities

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

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

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

3.8 Inventories

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

Goods for resale

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

3.9 Income taxes

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

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Notes to the Financial Statements

For the year ended 30 June 2021

3.10 Cash and cash equivalents

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

3.11 Reserves

Other components of equity include the following:

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

Retained surplus includes all current and prior period retained surpluses.

3.12 Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

Defined contribution plans

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

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Notes to the Financial Statements

For the year ended 30 June 2021

3.13 Goods and services tax (GST)

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

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

3.14 Economic dependence

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

3.15 Significant management judgement in applying accounting policies

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

Estimation uncertainty

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

Impairment

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

Useful lives of depreciable assets

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

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.

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Notes to the Financial Statements

For the year ended 30 June 2021

3.15 Significant management judgement in applying accounting policies (continued)

Long service leave

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

3.16 Comparative figures

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

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Notes to the Financial Statements

For the year ended 30 June 2021

4. Revenue

	2021 \$	2020 \$
Commonwealth government grants	3,051,968	1,416,191
Sale of goods and meals	266,524	238,463
Queensland government grants	309,437	232,889
Members' levy	73,800	79,491
Fundraising	94,294	179,362
Interest	25,181	26,924
Gain on disposal of asset	20,079	-
Other grant income	-	40,219
Other	380,359	107,126
	4,221,642	2,320,666

5. Cash and cash equivalents

	2021 \$	2020 \$
Cash on hand	-	760
Cash at bank	305,705	585,454
Short term deposits	3,071,444	4,298,647
	3,377,149	4,884,861

6. Trade and other receivables

	2021 \$	2020 \$
Trade receivables, gross	20,076	44,715
Allowance for credit losses	(89)	(10,912)
	19,987	33,803
Other receivables	73,352	3,892
	93,339	37,695

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 \$7,657 (2020: \$9,113) has been recorded accordingly within other expenses.

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

	2021 \$	2020 \$
Balance 1 July	(10,912)	(10,912)
Amounts written off (uncollectible)	18,480	9,113
Bad and doubtful debts expense	(7,657)	(9,113)
Balance 30 June	(89)	(10,912)

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Notes to the Financial Statements

For the year ended 30 June 2021

7. Property, plant and equipment

	2021 \$	2020 \$
Land and building, at valuation	610,000	610,000
Accumulated depreciation	(9,150)	-
	600,850	610,000
Building improvements, at cost	31,775	31,775
Accumulated depreciation	(9,275)	(6,098)
	22,500	25,677
Leasehold improvements, at cost	-	25,805
Accumulated depreciation	-	(2,849)
	-	22,956
Plant and equipment, at cost	121,469	145,011
Accumulated depreciation	(78,265)	(89,427)
	43,204	55,584
Motor vehicles, at cost	70,978	147,655
Accumulated depreciation	(60,211)	(113,656)
	10,767	33,999
	677,321	748,216

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 2020	610,000	31,775	25,805	145,010	147,655	960,245
Additions	-	-	-	77,767	-	77,767
Disposals	-	-	(25,805)	(101,308)	(76,677)	(203,790)
Write-back accumulated depreciation	-	-	-	-	-	-
Gain on revaluation	-	-	-	-	-	-
Balance 30 June 2021	610,000	31,775	-	121,469	70,978	834,222
Accumulated depreciation						
Balance 1 July 2020	-	(6,098)	(2,849)	(89,426)	(113,656)	(212,029)
Depreciation expense	(9,150)	(3,177)	(1,290)	(25,375)	(17,728)	(56,720)
Disposals	-	-	4,139	36,536	71,173	111,848
Reversal on revaluation	-	-	-	-	-	-
Balance 30 June 2021	(9,150)	(9,275)	-	(78,265)	(60,211)	(156,901)
Carrying amount 30 June 2021	600,850	22,500	-	43,204	10,767	677,321

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.

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Notes to the Financial Statements

For the year ended 30 June 2021

8. Trade and other payables

	2021 \$	2020 \$
Trade payables	96,936	310,804
Accrued expenses	5,764	66,707
	102,700	377,511

9. Deferred government grants

	2021 \$	2020 \$
Commonwealth Government Home Support Program - Caboolture	-	193,064
National Disability Insurance Scheme	-	86,331
COVID-19 emergency funds	1,547,557	1,940,700
Community Benefit Fund	30,682	-
Other deferred income	18,936	14,393
	1,597,175	2,234,488

10. Provisions

	2021 \$	2020 \$
Employee benefits:		
Annual leave	60,938	63,394
Employee benefits - current	60,938	63,394
Long service leave	17,685	-
Employee benefits – non-current	17,685	-

11. Reserves

	2021 \$	2020 \$
Asset revaluation reserve	71,827	71,827
Reserve for special projects	548,749	548,749
	620,576	620,576

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

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.

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Notes to the Financial Statements

For the year ended 30 June 2021

12. Cash flow information

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

	2021 \$	2020 \$
Surplus/(deficit) for year	(472,279)	(261,102)
Cash flows excluded from surplus/(deficit) attributable to operating activities:		
· Depreciation	56,849	65,229
· Bad and doubtful debts	7,657	9,113
· Gain/Loss on disposal of property, plant and equipment	(20,079)	-
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
· (Increase)/decrease in trade and other receivables	(63,301)	(2,010)
· (Increase)/decrease in inventories	5,298	1,278
· (Increase)/decrease in prepayments	(3,321)	2,968
· Increase/(decrease) in trade and other payables	(286,245)	260,254
· Increase/(decrease) in deferred income	(456,872)	2,120,824
· Increase/(decrease) in provisions	15,228	19,275
Cash flow from operations	(1,217,065)	2,215,829

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.

	2021 \$	2020 \$
Key management personnel remuneration	397,153	260,196

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:

	2021 \$	2020 \$
Not later than one year	5,840	17,521
Between one and five years	-	5,840
	5,840	23,361

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 2021

15. Discontinued Operations

On 30 June 2021 Queensland Meals on Wheels transferred its Caboolture Meals on Wheels service to the newly Incorporated Meals on Wheels Moreton Bay Region. The transfer of this service is to further the charitable objectives of Meals on Wheels Moreton Bay Region.

Services transferred to Meals on Wheels Moreton Bay Region include the preparation & delivery of meals to clients within the wider Caboolture community through various government care programs.

Summary of Assets and Liabilities transferred	\$
Cash and cash equivalents	271,132
Trade and other receivables	13,100
Inventories, at cost	6,242
Other Receivables	2,999
Plant & Equipment	86,437
Trade and other payables	(34,002)
Contract Liabilities	(180,441)
Employee Entitlements	(9,703)
	155,764

16. Post-reporting date events

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

17. Members' Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum \$20 each towards meeting any outstanding obligations of the entity. At 30 June 2021, the total amount that members of the company are liable to contribute if the company wound up is \$2,640 (2020: \$2,660).

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 2021 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.

A handwritten signature in black ink, reading 'Roslyn Broom', with a stylized, cursive script.

Roslyn Broom
Chairperson

01 October 2021

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 registered entity), which comprises the balance sheet as at 30 June 2021, 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 2021 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, but does not include the financial report and our auditor's report thereon.

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

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

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

Responsibilities of directors for the Financial Report

The directors are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - 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 director either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the Financial Report


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

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

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

This description forms part of our auditor's report.

BDO Audit Pty Ltd



A J Whyte
Director

Brisbane, 1 October 2021

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