



Meals on Wheels™  
New South Wales

# Meals on Wheels NSW

# Annual Report

2022-2023

More  
than just  
a meal

# 422 23



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## Staff

**Les MacDonald**  
*Chief Executive Officer*

**Fiona Scott**  
*Co-ordinator  
Network and Special Projects*

**Puvana Thillai Nadesan**  
*General Manager, Corporate Services*

**Claudia Odello**  
*General Manager, Marketing and Fundraising*

## NETWORK SUPPORT TEAM

**Tim McGovern**  
*Northern Sydney, Hunter, Central Coast, Inner Western  
Sydney, South Eastern Sydney, St George and  
Sutherland Regions*

## Susan Terry

*Western Sydney, Macarthur/Wingecarribee,  
Central West and Orana Far Western Regions*

## Maria Rummery

*Northern Rivers, Mid North Coast and New England Regions*

## Pam Mulholland

*Riverina Murray Region*

## Jenni Harding

*ACT! Project Officer*

## CORPORATE SERVICES TEAM

**Liza Torres**  
*Corporate Services Officer*

**Rezwan Sarker**  
*Administration Officer*

## MARKETING TEAM

**Sue Dryden**  
*Volunteer / Marketing Coordinator*

## Board of Directors

Chris Watt (*President*), Sheryl Garner (*Vice President*),  
Roger Morris (*Secretary*) Carolyn McColl (*Treasurer*),  
Graeme Berwick (*Director*), Penny Poulton (*Director*), Ditte Kozak  
(*Director*), Julie Logan (*Director*), Donald Alexander (*Director*),  
Tennille Valensisi (*Director*), Damien Isaacs (*Director*) and Sharon  
Lawrence (*Director*)





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# more than just a meal

# Meals on Wheels NSW

## About us

***Meals on Wheels NSW represents over 139 Meals on Wheels Service providers, who collectively utilise over 14,000 volunteers and deliver 4.5 million meals each year in both metro, regional and rural areas in NSW.***

Meal service providers in each local community may be structured differently, whether they be stand alone Meals on Wheels services, multiservice outlets, or run by local councils.

Meals on Wheels nourishes communities both nutritionally and socially, with the health and wellness of our clients being our top priority. We have had a place in the hearts and homes of Australians for over 70 years. Helping frail older people and younger people with disabilities stay in their homes where most are happiest, and to maintain their independence is at the heart of what we do.

Every day a friendly smile, a chat about the weather, a nutritious meal and knowing someone will drop by to say hello, changes the lives of many Australians and it's not just the clients who value this contact.



## Our role as a peak body

Meals on Wheels NSW is the State peak body representing local Meals on Wheels and/or food services around NSW, and have been operating in this capacity since November 1987.

We provide information, advice, advocacy, practical tools and resources as well as networking opportunities for like-minded service organisations and professionals.

We raise the profile and awareness of Meals on Wheels in the media and general public via our Friends of Meals on Wheels program, our website and our marketing campaigns.

We refer volunteers and clients to local Meals on Wheels Services, via functionality on our website, as well as phone call referrals. We also provide training on issues relevant to the sector, undertake research and development projects and other support services to our membership.

We are a not-for-profit organisation and rely on fundraising through raffles, bequests and donations to supplement Government funding and allow us to provide our members with the support they need.





# President and CEO's report



It has, not to put too fine a point on it, been a year of highs and lows. First the biggest high. It was, as many of you would know, Meals on Wheels NSW that originated the Support at Home Alliance to lobby for a sustainable and flexible funding system that government could adopt to fund the old CHSP space in the new care at home program to be rolled out by the Government in July 2025. The reason for doing that was that the funding model being proposed by the Health Department under the previous government demonstrated no understanding at all that, if implemented, it would devastate the sector and lead to massive reductions in services to a million vulnerable Australians. With the change of government in May 2022 and their commitment to implementing the recommendations of the Aged Care Royal Commission, there remained remnants of the funding model being proposed by the previous government in the model being put forward by the Department. It revolved around funding services on activity only and doing that in arrears. It was not hard to see that those continuing to propose that model possessed utterly inadequate knowledge of the sector they were dealing with, and no easily observable desire to achieve that understanding. It also demonstrated a preoccupation with resolving problems of major over-funding in a particular part of the system (HCP) that they had previously designed and implemented, without any apparent concern for its impact on the sector as a whole.

The Support at Home Alliance has been successful in creating a major change to the funding model now being proposed by the Department, towards the model that the Support at Home Alliance has been proposing. That has been a great success, but we are not there yet. There are still issues with what is being proposed which will not deal fully with ensuring the proper levels of funding for the CHSP space that was acknowledged by the Royal Commission as the only part of the aged care system that was not in need of significant reform. There are also issues around entry to the space by private for profit operators whose entry has been such a major policy failure in other parts of the human services space that is funded to a greater or lesser degree by government, as acknowledged also by the Royal Commission. But we should not cavil at recognising the success so far of

the intensive lobbying that has been undertaken around these crucial issues. The battle continues!

Another project that we are particularly excited about is working with six Universities in NSW and the ACT on including in the final year curriculum of their dietetics degrees a yearly project for those students to provide advice and support to our services across NSW on an ongoing basis to ensure that we meet the national nutrition guidelines and can develop innovative nutritional solutions that will benefit all of our existing and future clients.

In addition we are working with UTS Sydney and the state EPA on a number of projects designed to provide advice, tools and resources to our services to enable them to reach for carbon neutrality and the elimination of the use of plastic bags. Another exciting one is the development of tools to enable services to better plan in uncertain and complex times.

MoWNSW continues to offer assistance to those services participating in the Future Fit project. We hope that outcomes relevant and useful to our members will ultimately eventuate from the project.

You will see in the body of this report that many other matters have been dealt with and many achievements celebrated. We would like to thank the staff for the major efforts they have made during the year and for the successes achieved. We would also like to thank the board and the board of our subsidiary NSWMOW which continues to raise funds to assist us in providing the services that we deliver to members. In very trying circumstances many members of our board have been stalwart in protecting the interests of the organisation where necessary and in providing innovative leadership to the staff. We thank them for that.

# 2022-2023 Year in review

## Corporate Services

At the beginning of the financial year, a balanced budget was prepared. By the end of the financial year, a surprising result was achieved with a surplus of \$576,981.00. This was largely due to a very substantial increase in donations from Community Underwriting and generous donations and bequests. A bequest of 100,632.88 was received from NSW Trustee and Guardian from the estate of late Elizabeth Amy Phelps from Normanhurst, Sydney and a \$20,000 bequest was received from late Wilkinson Throsby & Edwards, Bowral from the estate of Judith Green from Bowral. Miss Judith Green was a life member of NSWMOW. She held executive positions such as Vice President, President in addition being a committee member for many years.

We were thankful to one of our first raffle prize winners who donated back the first prize of \$20,000 and a further \$10,000 totaling \$30,000. In addition to her \$30k donation she was generous in supporting the double donation day organised to raise funds for our Financially Disadvantaged Fund. Since July 2020, NSWMOW raised donations through website to help clients who are unable to pay for their meals due to financial hardships. We are managing this project entirely from the donations we receive. We have paid \$225,863.00 to services to supply meals to those clients.

We remain thankful for receiving our regular government funding, insurance donation, proceeds from raffles, corporate partners, and donations from the public and membership contributions. Without them it would have been impossible for us to continue to give the support to our services, who in turn support our clients. Thank you to members who are using our police checks for volunteers and staff. Please contact Rezwan to receive speedy Police Checks for your volunteers and staff at [reception@nswmealsonwheels.org.au](mailto:reception@nswmealsonwheels.org.au) if you are not already accessing our services. A big thank you to Les, Carolyn, and the board of directors for their continued support and guidance, Liza and Rezwan for finance and admin support and all the staff for your support and corporation and working together as a united group.

## Network Support

Meals on Wheels services have been preoccupied with preparing for the Support at Home Aged Care model of service delivery. The news from Department of Health and Aged Care that the reform has been deferred for another year was well received. So too was the work of NSW MOW's lobbying for the AN-ACC model which thus far has moved us away from the funding in arrears model into a hybrid program and in arrears funding has been well received. Receiving an adequate unit price from Department of Health and Aged Care remains of high concern for many. There is still a concern for some services with the lack of referrals from the Regional Assessment Service. To be ready for transition to the new In-home Support Program, services also recognise the need for further governance training. Strategies to deal with the competition that will increase exponentially in 2025 is another concern services with which services are dealing. The commitment by member services' staff, management and volunteers focusing on core business whilst labouring under the constant reform process is deeply admirable.

In the last year we have had several staff changes. Gail Carroll, General Manager, Network Support and Strategy left in 2022. Fiona Scott rejoined the Association in March 2023 as the Co-ordinator, Network and Special Projects. Susan Terry left our team to join the Seniors Rights Service. We were pleased to have Sheryl Garner join our team to work with services in Western NSW. Sheryl comes with extensive operational and governance experience, so we look forward to her contributions to our team and the wider Meals on Wheels sector. Also, we have recruited Simone Despoges to the team. Simone comes to MOWNSW with a nursing background and extensive experience in working with volunteers. Simone will be supporting services in the Illawarra, Macarthur-Wingacarrabee and South Sydney.



Meet Sheryl Garner



Meet Simone Despoges



## Marketing, Fundraising and Technology

**In 2022-2023 we introduced several marketing initiatives to support local Meals on Wheels services, volunteers and to raise the profile of Meals on Wheels across the State.**

**We are extremely proud of the work that was completed during this time as it supports our members.**

### Meals on Wheels showcase at NSW Parliament

We hosted a showcase event in August 2022 at NSW Parliament House, thanks to Minister Mark Coure, who at the time was NSW Minister for Seniors and Multiculturalism. The day proved to be a great opportunity for those members who attended to showcase their local Meals on Wheels service and share their good news stories.

The day was a huge success and we thank those Meals on Wheels NSW services who accepted our invitation to attend the event.



### Our Partnership with the NSW Environment Protection Authority (NSW EPA)

Meals on Wheels NSW proudly partnered with the NSW Environment Protection Authority (EPA) in 2022 on an initiative that supports starting the conversation about the single use plastics ban in NSW with the Meals on Wheels network.

Our initiative involved spreading the word about the single use plastics ban in NSW, and we captured many lovely stories from clients and volunteers, reminiscing about life before single use plastics. Thank you to Meals on Wheels Blacktown and Meals on Wheels Central Coast for allowing us to film some clients and volunteers at your service.

As part of the partnership, we also ran a community engagement initiative, where we asked the general public to sew or crochet bags for use by their local Meals on Wheels service, and started the conversation about the single use plastics ban and other alternatives that may be available for use. We received over 1500 bags during the campaign period and the bags have been really well received by clients and volunteers around the State.

We are really proud to share that our Partnership with the NSW EPA generated over \$1.5million in free positive media exposure over the campaign period.



### Other Marketing Focus Areas 22/23

We took part in the NSW Seniors Festival in February at the Sydney Convention Centre. We celebrated 70 years of Meals on Wheels in Australia with those that attended and our messaging was about nutrition and the Meals on Wheels difference. Thank you to Reckitt who supported us by donating products for us to give away at the event.



We are proud to also share that Meals on Wheels was acknowledged as a contender in the Roy Morgan's Trusted Brand Awards for 2022, in the 'Most Trusted Brand for Services' category. What outstanding recognition for such a vital service, that has been at the heart of communities around Australia for 70 years! The recognition reinforces that the longevity of the brand and our reputation at a grassroots level is the driving force of a powerful and trusted brand.

It's because of the tireless efforts and commitment at a local Meals on Wheels level, that we have received this recognition nationally, so thank you to all Meals on Wheels staff, volunteers and boards/committees for all that you do!

*A big thank you to Sue Dryden for all of her hard work, persistence and dedication this year. Thank you to Les MacDonald, for his continued leadership and the entire Meals on Wheels NSW team, board and members for your ongoing support.*

[nswmealsonwheels.org.au](http://nswmealsonwheels.org.au)

# Supporting our Members

## 22/23



### Helping to promote Meals on Wheels in NSW

**2334**  
Police Checks Processed

as a member support service



**2513**  
Phone Referrals

related to new client, meal and volunteer enquiries

**1362**  
Contact Us emails

related to new client, meal and volunteer enquiries

**\$6.1m**  
PR value

in NSW with over **\$1.5m** generated from our partnership with the NSW EPA



**\$68k** distributed to members equalling **7997** meals funded

**12,273** page likes

**646** followers

**513** followers

**638** followers

**118** listed videos

**92,000** visits

**42,165** subscribers

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# Meals on Wheels™ New South Wales

**139**  
members

**4.5**  
million  
meals

**14,000**  
Volunteers

### ...Feedback Corner

As our Peak Body, Meals on Wheels NSW supports services such as Cootamundra Meals on Wheels in many ways and we would like to take this opportunity to acknowledge how vital this support has become, particularly as they guide us through a time of great change.

The support we receive helps our service to to build capacity and to be the best we can be for our Clients and Volunteers in our community.

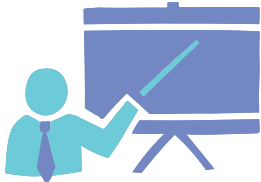
- Cootamundra Meals on Wheels

**2100**  
General Advice  
Member Calls



**159** In Person member support visits

**40**  
Training sessions facilitated



**166** Online member meetings

**28** Member forums + cluster meetings

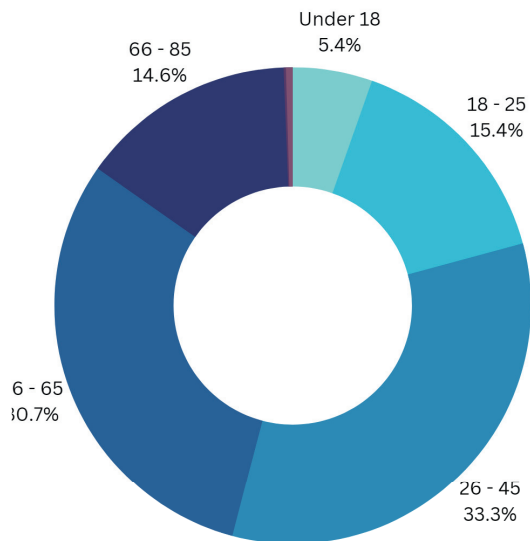
**14**  
Member funding submission support



**11** Production kitchen meetings

**650**  
Volunteer applications received online

- 18–25 years old
- 26–45 years old
- 46–65 years old
- 66 - 85 years old
- Other



Online Volunteer Training

**3808**  
modules completed

[nswmealsonwheels.org.au](http://nswmealsonwheels.org.au)

# Donors and corporate partners

# Thank you

*We value the corporate partnerships that we have established. These partnerships allow us to support our clients through the donation of goods and services. We thank our Corporate Partners for their continuous support.*

## Oakvale Wines

Meals on Wheels NSW is proud to partner with Oakvale Wines and all our sponsors including Amcor, Harris Transport, Hunter Bottling Company, Labelcraft, Laffort Australia and New Zealand and Wine Tech Services for their generosity of donating in the tens of thousands piccolo bottles of wine to clients in the Hunter Region since 2011.

## Casella Family Brands

Casella Wines provide piccolo bottles of wine to clients from the Riverina Region. This program commenced in 2016 and is mirrored off the partnership with Oakvale Wines.

## Tata Consultancy Services (TCS)

Tata Consultancy Services believe that technology has the potential to change the way the not-for-profit and social enterprise sector delivers services to the community and advocates for change. By empowering the not-for-profit sector and social enterprises with world leading technology solutions, TCS can assist to build the sector's organisational capability and capacity to create greater social and environmental impact. Meals on Wheels NSW are pleased to have been selected as the TCS Community Innovation Partner for the category of gamification in October 2019. We have spent countless hours developing a quiz app focused on good nutrition for healthy ageing, called 'The Meals on Wheels Challenge'. We were also successful in another grant round with TCS and will be working with them on another technology project in the future.

## Beyond Bank Australia

Beyond Bank Australia is proud to sponsor the Meals on Wheels NSW 2022 **Cuppa for a Cause** program.

Beyond Bank also supported Meals on Wheels NSW with a Double Donation Day generating vital funds for the Financially Disadvantaged Fund.

Beyond Bank Australia is one of the nation's largest customer-owned financial institutions with more than 250,000 customers and assets under management in excess of \$5 billion. It operates branches across New South Wales, ACT, South Australia and Western Australia, providing personal and business services, financial planning and wealth management.

Beyond Bank is 100% owned by its customers and uses its profits to benefit local communities through fundraising, project support, volunteering and foundation programmes. And as Australia's first bank to be certified as a B Corp, it is committed to making a positive economic, social and environmental impact.

This certification means the bank has met the highest standard in performance, transparency and accountability.

## Reckitt

We are proud to have partnered with Reckitt, who donated Glen 20 on the Go products to support Meals on Wheels NSW at the NSW Seniors Festival. We also value their support, thanks to the Glen 20 brand, that we receive via the national partnership with Meals on Wheels Australia.





## April Group

April Group is committed to both building and supporting communities, and therefore we are proud to provide property related management and strategic services on a pro bono basis to Meals and Wheels NSW.

April Group is a Sydney based fund manager who specialise in the acquisition, management, development and value add to commercial office buildings within the Sydney City Fringe, CBD and Eastern suburbs.

## NSW Environment Protection Authority

We are really excited to be partnering with the NSW EPA to help spread the word about the single use plastic bag ban in NSW.

Our partnership will focus around a community engagement initiative where we ask the general public to sew or crochet fabric bags in 22/23 and donate them to their local Meals on Wheels organisation to give to clients or volunteers as a conversation starter relating to the single use plastics ban.

## Our Donors

A big thank you to all of our donors throughout 22/23 who donated online. 100% of donations we receive via our website through our online donation platform go towards the Financially Disadvantaged Fund, which supports Meals on Wheels clients who are unable to afford the cost of their meals for up to 12 weeks.



*The team from TCS visiting the Meals on Wheels NSW booth at the NSW Seniors Festival, February 2023*



*Double Donation Day held in May 2023 thanks to a generous donor*



*Seniors Festival visitors, receiving goodies kindly donated by Reckitt, February 2023*

# Meals on Wheels NSW Volunteer Honour roll

## 20-30 YEARS OF SERVICE

### Auburn Meals on Wheels

Suzanne Roper  
Annie Tang

### At Home with Willoughby Meals on Wheels

Earle Deitz  
Richard Drake  
Merle Hounsell  
Mary Shaw  
Susan Peake  
Michelle Bloxham  
Toni Fitzgerald  
Valerie Slegers

### Australian Unity Home Care

Lorraine Callaghan  
Mary Lamph

### Blacktown Meals on Wheels

Suzan Stacy

### Bathurst Meals on Wheels

Lynne Collett  
Brian Mowbray  
Brian Cowan  
Barry Fuller  
Amanda Jane Wilding  
Betty Cowan

### Camden Meals on Wheels

Diane Asmussen  
Barbara Brown  
Kay Sidman  
Maureen Balnave  
Derick Balnave

### Casino Meals on Wheels

Vivien Gray  
Wendy Edwards  
Benilda McEnery  
Maureen Benn  
Dianne Armitage  
Shirley Garrard  
Carmen Moulden  
Shayne Forrester  
Kerry Ryan  
Beverley Benn

### Careways Community Ltd

Elizabeth Evans  
Arthur Lawrence  
Mary Lawrence

### Christian Community Aid

Arjan Kumar  
Donna Tarnow-Mordi

### Central Coast Meals on Wheels

Barry Hyde  
Keith Asplet  
Sylvia Asplet  
Tony Gray  
Martin Ayres  
Hera Chio  
Bing Chio  
Paula Hardwick  
Wendy Innes  
Ray Mainwaring  
Mavis Mainwaring  
Shamus O'Reilly  
Judy Dedman  
Mary Tonkin  
Bronwyn Ward  
Harry Ward  
Marilyn Perrin  
Linda Aitken

### Coffs Coast Meals on Wheels Inc

Sheila Dunn  
John McClure  
Lyn McClure  
Valmai Clouten  
Eileen Palmer  
Michelle Smith

### City of Sydney Meals on Wheels

Dimity Fowler

### City of Liverpool Meals on Wheels

Julie Percival  
Gordon Fraser  
Laurel Todd

### Canterbury Meals on Wheels

De Ning Weng  
Brian Milward

### Dungog and District Neighbourcare

Esma Tiernan  
Cathy Easedown  
Meri Greig  
Russell Jessop  
Heather Boorer  
Joyce Byron  
Margaret Shearman  
Keryn Edmonds  
Elaine Johnston  
Colleen Jones

### Eurobodalla Meals on Wheels

Jean Venville  
Isabel Carey

### Griffith Meals on Wheels Inc

Margo Hunt  
Mavis McWilliam  
Rhonda Villata  
John Heath  
Maddalene Miotello  
Connie Darrington  
Kim Sillis  
Pat Parsons  
Grace Brighenti  
Anna Colpo  
Maree McEncroe  
Giselle Rowe

### Guyra Home Support Service

Sue Adams  
Steve Adams  
James Betts  
Lyn Skinner  
Richard Skinner  
Heather Marchant



### **Holbrook Meals on Wheels**

Sharyn Bartels-Waller  
Anne Keogh  
Robert Langford

### **Inner West Meals on Wheels**

Savitri Jebanasam  
Beverley Monk  
Mark Kenny  
Roger Guerin

### **Kiama Meals on Wheels**

Gabriella Howard  
Shirley Kehlet  
Ray Hudson  
Janice Weaver  
Terry Downes  
Jennifer Judd  
Jennifer Hudson  
Gwen Wishart

### **Lachlan Hacc Multi Service Outlet**

Michael Waller

### **Lifetime Connect Inc**

Vicki Hicky  
Laurie Medbury

### **Manly Meals on Wheels**

Mary Prager  
Tricia Sharpe  
Kath Thomas  
Robyn Bathgate  
John Collins  
Marilyn Buckley

### **North Shoalhaven Meals on Wheels**

Anthony Barnett  
Jennifer Goulter

### **Orange Food Service**

Julie Milne  
Marion Jaques

### **Omnicare Alliance Ltd**

Joy Cato  
Alan Anderson  
Helen Anderson  
Warren Gallard  
Zita Moore  
Petrina Griffiths  
Alison Wallis  
Alf Wallis  
Robyn Biddle

Bernadette Hooper  
Bev Bruhn  
Joan Mathewson

### **Parkes Shire Food Service Inc**

Cathryn Clarke  
Marlene Mayall  
Jan Ranger  
Sandra Wilkinson  
Marie Walker  
Lesley Anne O'Leary  
Rosemary Morris  
Ann Carr  
John Carr  
Margaret Ward

### **Swansea Meals on Wheels**

Carol Broska  
Neville Molony

### **Tamworth Meals on Wheels**

Pamela Kidson  
Lorraine Valk  
Robyn Dunstan  
Kathleen Woolaston  
Lesley Callcott  
Peter Scorgie  
Diane Matheson  
Frances Kathleen Kerr  
Kay Reid  
Adrienne Macrae  
Cheryl Carey  
Patricia Balcombe  
John Reid  
Pamela Hall  
Janet Treloar  
Catherine Norvill  
Anne Fittler

### **Wagga Wagga Meals on Wheels**

Eva Bergmeier  
Helen Collie  
Julie Hanlon  
Lyn Stewart  
Robert Nolan  
Milton Loiterton  
John Craig  
Pamela Sweeney  
Ruth Wheaton  
Innerwheel Club Of Wagga  
Wagga

### **West Wyalong Meals on Wheels**

Ruth James  
Glenys Leckie  
Rhonda McClintock  
Helen Murdoch  
Frank Stephens  
Marion Stephens  
Marilyn Widdison

## 31-40 YEARS OF SERVICE

### At Home with Willoughby Meals on Wheels

Patricia Governor  
Kerrie Williams  
Paula Campbell

### Australian Unity Home Care

Yvonne Pardy  
Suzanne Smith  
Lynette Rope

### Bathurst Meals on Wheels

Susan Howarth  
Helen Grabham  
Mary Hallett

### Bega Valley Meals on Wheels

Carolyn McColl

### Casino Meals on Wheels

Ruth Burt  
Joy Boyd  
Kay Evans  
Helen Moffitt  
Patricia Hanna

### Central Coast Meals on Wheels

Denise Denny  
Pam Finch  
Kaye Hawkins  
Chanel Pellow  
Fred Leake  
Paul Standen  
Jenny Horsnell  
John McGregor  
Yvonne McGregor

### Canterbury Meals on Wheels

Patricia McManus

### Christian Community Aid

Pat Cleary

### Dungog and District Neighbourcare

Cheryl Gorton  
Pat Simmons

### Griffith Meals on Wheels Inc

Margaret Heath  
Pat Corner  
Marion Mickan  
Lynn Taber

Rhonda Ann Miranda  
Kerry Crump  
Lyn Jasprizza  
Lyndsey Martyn  
Helen Martyn  
Lucy DeRossi  
Helen Davoren

### Inner West Meals on Wheels

Beryl Robinson

### Manly Meals on Wheels

Ruth Austin  
Anne Mandelson  
Ann Buchanan

### North Shoalhaven Meals on Wheels

Kenneth O'Neill

### Omnicare Alliance Ltd

Josephine Robinson  
Gillian Lewis  
Patrecia Legge

### Parkes Shire Food Service

Elizabeth Somers  
Mary McIntyre  
Patricia Drabsch  
Patricia McCallum  
Adrienne Bradley  
Suzanne Connors  
Carolyn Rice

### Swansea Meals on Wheels

Margaret Haddow  
Janice Cameron

### Tamworth Meals on Wheels

Jo-Anne Newberry  
Susan Thompson

### Wagga Wagga Meals on Wheels

Lesley Nolan  
Carmel Dejong  
Lynne Pearce  
Desmond Salan

## 41-50 YEARS

### Bathurst Meals on Wheels

Maria Fogliani  
Marion McKay

### Bankstown Meals on Wheels

Lynette Quinn, OAM

### Casino Meals on Wheels

Kay Rowse  
Barbara Magnay

### Central Coast Meals on Wheels

Shirley Templeton  
Glenna Dixon  
Evol Hall

### Coffs Coast Meals on Wheels Inc

Margaret Hoschke  
Heather Masia

### Dungog and District Neighbourcare

Anne Ellicott

### Eurobodalla Meals on Wheels

Anne Wakelin

### Griffith Meals on Wheels Inc

Pat Mardon  
Julie McWilliam  
Margaret Haggarty  
Sue Chittick-Dalton

### Kiama Meals on Wheels

Irene Cook  
Robyn McQuire  
Lyn Mitchell

### Lachlan Hacc MSO

Tony Broadley  
Jill Broadley

### Manly Meals on Wheels

Janisse Massey  
Gai Hamer

### North Shoalhaven Meals on Wheels

Betty Hawker

### Swansea Meals on Wheels

Keith Graham  
Maureen Adams  
Delma Lee Archer

### Wagga Wagga Meals on Wheels

Margaret Priest  
Mary Dwyer





# Honour roll

## **Auburn Meals on Wheels**

Delma Lloyd

## **Bathurst Meals on Wheels**

Meryl Kohlhoff

## **Central Coast Meals on Wheels**

Vivienne Eagle  
Brenda Fairlie

## **Griffith Meals on Wheels Inc**

Barbara Dickson  
John Dickson  
Heather Baltieri  
Darryl Baltieri  
Dot Peisley

## **Holbrook Meals on Wheels Service Inc**

Ken Hulme

## **Kiama Meals on Wheels**

Marion Witheridge  
Ann Dawes

## **Orange Food Service**

Patricia Nokes  
Edna Sharp

## **West Wyalong Meals on Wheels**

Fran Mitchell  
Val Steele

# 2022 Winners Innovation awards

## “Emergency Food Relief Project”

### Congratulations to Blacktown Meals on Wheels

Blacktown Meals on Wheels for their Emergency Food Relief Project during Covid and the hard lockdown. They were quick to answer the call to arms to assist many people in the community unable to access food, and families experiencing hardship and hunger. By working with the Western Sydney Area Health Social Welfare Support Service Team under the ‘In Touch Covid Care’ initiative, and with the support of local council and Jobquest, they were able to respond quickly and efficiently to those in need, by providing meals and food hampers. Those unable to pay were provided for, and many heart-warming stories about the diversity of those assisted reflect the true meaning of the catch cry “More than just a meal”.

Their partnership with Foodbank has allowed this initiative to grow and flourish, with some fantastic feedback from all involved.



↓ SPINE BOUND ON THIS EDGE ↓



# “Innovation for the Future Expansion of Meals on Wheels”

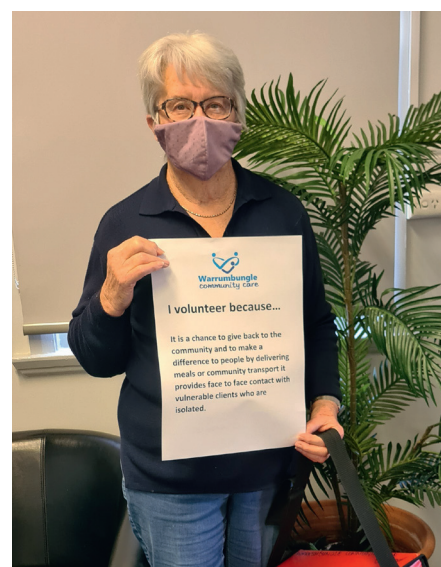
## Congratulations to Warrumbungle Community Care

After the success and popularity of meal vouchers purchased from COVID funding, Warrumbungle Community Care decided to continue and expand on the voucher concept, creating booklets of ten \$10 food vouchers for their Meals on Wheels clients, that could be used at a variety of food businesses throughout the vast local government area of 12,380 square kilometres.

This has encouraged people to get out and socialise and has helped increase their independence, whilst also providing their clients with a wider variety of choice, along with the regular hot and frozen meals and breakfast packs already on offer.

Both the number of vouchers and vendors participating has more than doubled since its inception and continues to grow.

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# At a glance Board biographies

## Chris Watt

### PRESIDENT

Chris is the Manager of Tweed Community Support which is the Meals on Wheels service for the Far North Coast Tweed Shire area based in Kingscliff.



He has managed this service since December 2012 having previously being on the Board of Tweed Community Support.

Chris has been on the Board of NSW Meals on Wheels since 2015 and has been President since 2017.

Since 2016 Chris has been the nominated delegate to the Board of Meals on Wheels Australia where he has been Vice President since March 2018.

## Sheryl Garner

### VICE PRESIDENT

Advanced Diploma in Community Services, Diploma Leadership and Management

Sheryl commenced her career in Community services in 2000 giving her 20 years' experience in the community services field. Prior to that she owned a small catering business in Forbes. Sheryl's career commenced in finance in Brewarrina over 16 years and she has held many positions including, Service, Loans officer, Supervision and relief in all fields in Orange, Bathurst, Central West relieving staff-lending and Forbes.



Sheryl is a Justice of the Peace and has been on several community boards of management.

## Carolyn McColl

### TREASURER

Carolyn has been a director and member of the Board since 2014. She has been treasurer of the Board since 2016, Chair of the finance and risk sub-committee since 2016, Chair of the Governance sub-committee since 2016. Member of the Board, director of subsidiary company NSW MOW Ltd. since 2017.



Carolyn is a director/chairman of the Board of Bega Valley Meals on Wheels Co-operative Ltd. since 2001, and has been a MOW volunteer since 1988.

She has worked as a systems analyst in a senior position with local government covering finance and IT. She has worked in the finance industry carrying out company field audits, CEO of a nursing home and self employed as a book keeper to various businesses.

## Roger K Morris AM

### SECRETARY

BA, MLitt., MEd, PhD,  
NSW Teachers' Cert.,  
Grad Dip Ad Ed.



Roger retired as an Associate Professor in the Adult Education at the University Technology, (UTS) Sydney in 2005.

He has been active in a number of other voluntary associations including: Glebe Neighbourhood Centre; Council of the WEA; Sydney Community College; Council on the Ageing (COTA); Sydney Mechanics' School of Arts (SMSA); and the National Board of Adult Learning Australia (ALA).

He was inducted into the International Adult and Continuing Education Hall of Fame in September 2006. He was the first Australian to be so honoured.

On Australia Day 2008, Roger was appointed as a Member of the Order of Australia (AM) for his contributions to adult education





## Graeme Berwick OAM

MBA, Diploma of Financial Services

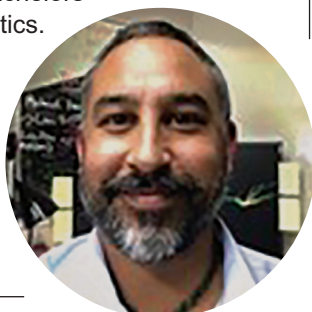
Graeme has been a Board member since 2005. He is Executive Director of Community Underwriting Agency as well as director of a number of entities that provide consulting services to the insurance and reinsurance industry. He is the former CEO of international insurance broker Willis Australia, previously held executive roles with Marsh and has extensive experience in the insurance industry both in Australia and internationally. Graeme is also a Board member of subsidiary company NSW Meals on Wheels Ltd.

## Damien Isaacs

General Manager – Newcastle Meals on Wheels, 10 years community services experience.

Through a dynamic journey in the workforce Damien has worked in a number of Industries, sometimes concurrently. He has 20 years working and managing in the hospitality industry. Four years working in childcare whilst studying a Bachelors degree in philosophy and politics.

A post study sabbatical in landscape gardening for 2 years, and finally 10 years in the community services sector at Management and Senior Management level.



## Ditte Kozak

Ditte has been a Board member since 2015. Ditte is General Manager of Nepean Food Services (Meals on Wheels, Social Support and Registered NDIS provider) and has worked for this organisation for the past 27 years in various capacities.

Nepean Food Services has 11 team members and over 500 clients and since the pandemic started, we have been delivering safely 5000 meals per month (an increase of 1000 per month) with an average of 40 new people per month, joining our service as clients. We also have approximately 100 volunteers who support our services. She is now working with Penrith City Council on their Covid Recovery Task Force with the Mayor and Deputy Mayor and other community services. Before Nepean Food Services Ditte has worked as a PR consultant and Manager for Lotto Management Services before it was taken over by the State Government.



She has also worked in PR and marketing for a real estate agent and for a short time for the local Member of the State Government.

## Sharon Lawrence

B.HSc (Nutrition & Dietetics), Cert IV Training and Assessment, Grad Cert Clinical Redesign



Sharon has been a Board member since 2016. She is an Accredited Practising Dietitian with 25 years' experience working with and advocating for the nutritional wellbeing of older australians in community and hospital settings in regional and rural areas.

Sharon has represented Dietitians Australia on numerous commonwealth committees including the Commonwealth Home Support Program Meal Review Committee, the redesign of the Certificate IV in Ageing Support, My Aged Care Co-design Workshops and the National Aged Care Alliance. Further to this, was instrumental in the development of National Meal Guidelines and more recently was Dietitians Australia witness at the Royal Commission into Aged Care Quality and Safety on the topic of nutrition and hydration.

## Julie Logan

Julie has been a board member since 2015.

She has managed Wagga Wagga Meals On Wheels since 2001. She is passionate about sustaining community services to improve the health and wellbeing of all community members.

She recognises the importance of ongoing viability of services and the valuable role a good peak body contributes. She also manages Easy Lifestyle Home Care, which currently runs more than 30 Home Care Packages in a local retirement village.



### Les MacDonald

B.Com (econ); MBA

Les has been CEO of Meals on Wheels NSW Ltd. since 2002, and Chairman of Community Underwriting Agency Ltd.



He is the former CEO of the NSW Maritime Services Board and of UnitingCare NSW and was Deputy Secretary of the NSW Health Department and Advisor to the CEO of the State Rail Authority amongst other senior Executive roles in strategic planning and Federal Government finance and policy regarding the media and posts and telecommunications. He has also held board and government advisory positions in Public Hospitals, Medical Research, Health Insurance, Public Transport and Community Housing.

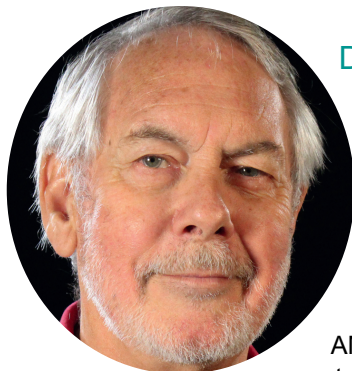
the operational aspect of each merger while providing input into future strategy and business planning.

She has a decade of experience managing staff and HR responsibilities and to acknowledge this, is currently completing her double Diploma in Human Resources and Leadership and Management through a recognition of prior learning process.

While she has worked largely for Meals on Wheels providers, she has also amassed knowledge and experience in the Home Care and NDIS worlds and has overseen other CHSP services such as Home Modifications, Community Transport and a Social Support group program with a specialisation in Dementia care.

### Dr Donald Alexander

PHD,MA,LLB



He has held senior management positions in communication fields for Comalco Ltd, Nissan Motor Co, American Express, and AMP. He also was managing partner of two consultancies, with clients such as HP, BHP, AIG, and Toyota. For the past 18 years he has been a senior academic at Central Queensland University and Charles Sturt University where he won prizes for conference papers. He has also been acting national president of the Public Relations Institute of Australia and a member of their national education committee.

### Tennille Valensisi

She is the Senior Co-Ordinator at Griffith Meals on Wheels and has been a part of this wonderful service since 2013. During this time, she has developed a strong passion for Community Services and welfare and in 2016 initiated the successful Hampers of Hope program that has, as a snapshot, rescued and redistributed over a course of 24 months, over 167,679 kilograms of Food Waste and have redistributed over 22,500 Hampers which equates to over 335,358 meals for disadvantaged members of the community free of charge, a project that continues to grow.



Prior to her employment at Griffith Meals on Wheels, she was a bookkeeper for a large agricultural property in the Remote NSW town of Carrathool. She was responsible for all financial aspects of the business including Budgets, KPI's, Accounts Payable and Receivable, Human Resources for a team of 20 and BAS's. She has completed Certificate IV in Community Services, Certificate IV in Business Administration and Certificate IV in Training and Assessment along with numerous Dementia and Mental Health Courses. She is also a certified Justice of the Peace.

### Penny Poulton

Operations Manager, Linked Community Services, Advanced Diploma, Community Sector Management

Penny has worked in the community services sector for the past fourteen years and has been instrumental in two successful mergers during this time. She has managed



# Meals on Wheels NSW Treasurer's report

Another year has passed and in some ways post covid has been as challenging as our time during the covid pandemic. It has been like starting from scratch to re-establish face to face contact and slowly rebuild our services. The network support officers are back in full swing and visiting members on a regular basis to help in any way they can including keeping everyone abreast of changes in funding and the Aged Care Act. At the beginning of the year we realised our financial position was tight, would require close monitoring of all expenditure, and our budget showed we were likely to come in with a deficit this financial year.

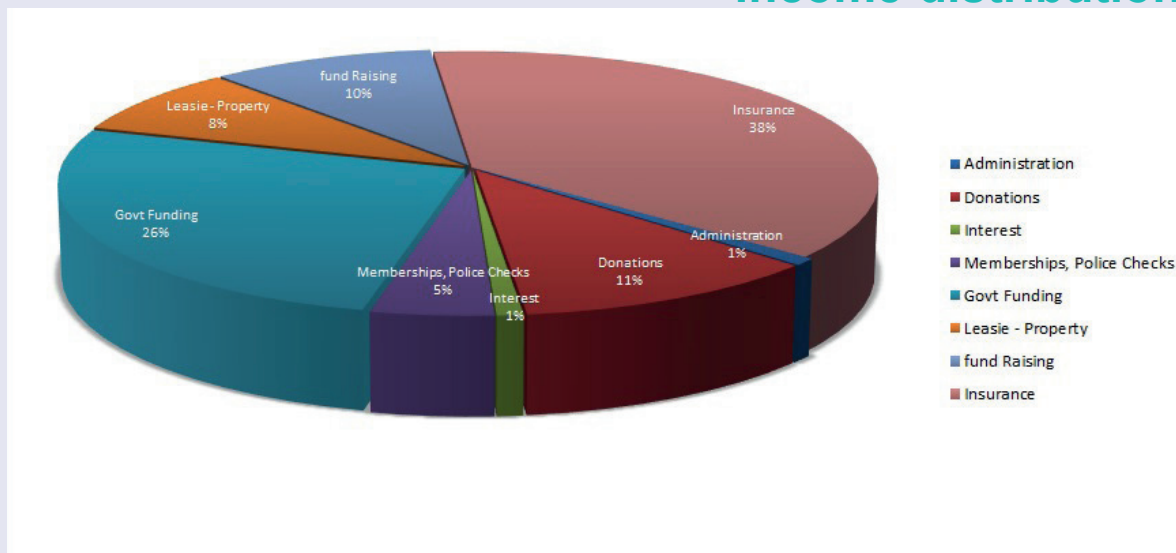
The board agreed not to drop any of our member's services and accepted the deficit budget. Through tight control of expenditure, donations and an unexpected increase in insurance, we have actually made a very satisfying profit for the financial year. Due to a request from a member, we have looked at the way the financially disadvantaged fund was reported in our financial statements, and now record income and payment to members separately so the financial statements clearly show the balance in this fund separate to working funds.

Post covid and our staff continue to work, both at home and in the office. As we have no casual foot traffic at the office, it has no impact on our operations. One advantage of this is shown in the Profit and Loss statement with the small cost of light and fuel in an environment of increased energy costs to everyone. This is not only due to the office not being open every day, but when the lease was originally negotiated the rent included reverse cycle air conditioning, as there is one unit for the complete building. I would like to firstly thank Les and Puvana, on behalf of the board, for the tight control and monitoring of finances and operations of the company.

It is a sad situation we find ourselves in, in this our 70th year of operations for Meals on Wheels, with one director continually voting against most board decisions without giving a valid or truthful reason why. We are all individuals with different ideas and beliefs. Debate is healthy, but we should still work together. Instead of being involved in this nonsense, it would be nice if we could concentrate on what we are all in this industry for, to help our aged community members to live a more comfortable life in their own home for as long as they can. I would also like to thank my fellow directors who have supported me as treasurer over the last 12 months.

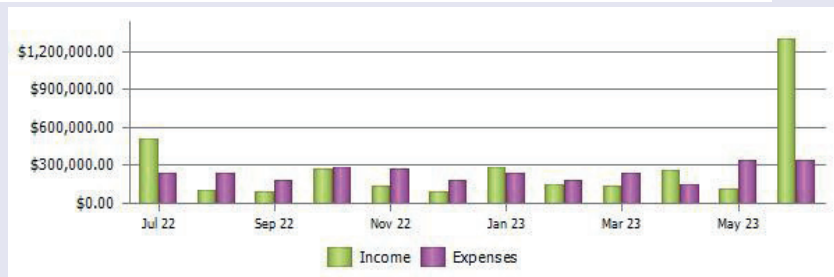
Carolyn McColl Hon. Treasurer

## Income distribution



## Cumulative income, expenses and P/L

Income  
Expenses





# Community Underwriting Insurance report

Community Underwriting's origins began with the CRISP insurance facility, created in 1989 by Meals on Wheels NSW to help a number of services that were having difficulty obtaining insurance. Today we operate as Community Underwriting, a specialist underwriting agency, open to all brokers and their NFP clients across Australia and helping more than 4,000 Not for Profits and community groups achieve broad coverage and competitive premiums.

Our business model is unique. We set aside 70% of our surplus each year to be paid as donations to our NFP shareholders. Another 5% is allocated to our small grants pool each year, allowing our non-shareholder clients to be provided with funds for a broad range of projects.

Since 2014 we have returned more than \$7.4 million back into the sector. This directly helps MOWNSW support and fund network support officers as well as other ongoing initiatives. Our other shareholders use our donated funds to assist and support their own valuable work in the community.

To date more than 278 small grants have been provided to our clients, assisting them to fund a broad range of fantastic initiatives across the country.

As we enter our 10th year of operation, we continue to be majority owned by more than 20 Not for Profit organisations across Australia. Our shareholders include:

- Meals on Wheels NSW Ltd
- Flintwood Disability Services
- Pathfinders Ltd
- Dementia Australia Ltd
- Home Modifications Australia Ltd
- Connectability Australia Ltd
- Sunnyhaven Ltd
- Variety Australia Ltd
- TransitCare Limited
- Aboriginal Employment Strategy
- Vivability Ltd
- Deaf Services Ltd trading as Deaf Services Queensland
- Possability Group Ltd
- People Who Care
- The Association of Eisteddfod Societies of Australia Inc
- Community Restorative Centre Ltd
- CareSouth
- Healthy Kids Association Inc
- ACT Council of Parents & Citizens Associations Inc
- Meals on Wheels Association of Tasmania Inc
- Verto Ltd
- Sbcare
- Royal Historical Society of Victoria

We greatly value the support and guidance from many current and previous MOW NSW board members. Our team continues to work hard at refining the coverage provided under our various insurance products to make them tailored to the sector. We benchmark each of our policy wordings on an ongoing basis against industry competitors and continue to have flexibility in our approach to providing innovative insurance solutions to the NFP sector.

Insuring not for profits is all we do, giving us a laser focus and strong empathy with our clients and their needs. As we continue to grow, we are able to increase our contribution every year and make a real difference to the way insurance is provided to the sector.



# Financial Statements

For the year ended 30 June 2023

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# Meals on Wheels NSW Ltd

## Directors' Report

for the year ended 30 June 2023

Your directors present this report on the company for the financial year ended 30 June 2023.

### Directors

The names of each person who has been a director during the year and to the date of this report are:

#### Name

Dr Donald Morris Alexander  
 Carolyn McColl  
 Chris Watt  
 Damien Isaacs  
 Ditte Kozak  
 Graeme Berwick  
 Julie Logan  
 Penny Poulton  
 Rodney Young (resigned 17th October 2022)  
 Roger Morris  
 Sharon Lawrence  
 Sheryl Garner  
 Tennille Valensisi (appointed 17th October 2022)

#### Position

Director  
 Treasurer  
 President  
 Director  
 Director  
 Director  
 Director  
 Director  
 Director  
 Director  
 Secretary  
 Director  
 Vice President  
 Director

Directors have been in office since the start of the financial year to the date of this report unless otherwise stated.

### Principal Activities

The principal activities of the company during the financial year was to build the capacity of a network of self- managed community organisations.

No significant changes in the nature of the Company's activity occurred during the financial year.

### Short-term and Long-term Activities

The company's short term objective is to support the network through the Future Fit Process to equip them to deal with a new Support at Home program, and work with other peaks to ensure the new Support at Home Program is fit for purpose.

The company's long term objectives are to create an innovation hub to promote innovation in the aged care space that will enrich the lives of those in our care.

### Strategies

To achieve its stated objectives, the company has adopted the following strategies:

- Continuous engagement with the funding body and government officials at state level as well as National level through AMOWA.
- Explore additional income streams.
- Participation and collaboration with those who share our purpose.
- Attraction and retention of volunteers by use of technology, marketing different models, share stories.
- Include skills knowledge transfer to the NSO's and respond to the requests of members – scenario planning.



# Meals on Wheels NSW Ltd

## Directors' Report

for the year ended 30 June 2023

### Key Performance/Measures

Net working at state and National Conferences, Regional Forums.  
Surveys.  
Financial results.

### Information on Directors

#### Dr Donald Morris Alexander

**Qualifications** Bachelor of Laws (University of Otago).  
Master of Arts (Organisational Communication).  
Doctor of Philosophy, Charles Sturt University.

**Experience** Held senior management positions in communication fields for Comalco Ltd, Nissan Motor Co, American Express, and AMP.  
Also he was managing partner of two consultancies, with clients such as HP, BHP, AIG, and Toyota. For the past 18 years he has been a senior academic at Central Queensland University and Charles Sturt University where he won prizes for conference papers.  
Acting national president of the Public Relations Institute of Australia and a member of their national education committee.

#### Penny Poulton

**Qualifications** Advanced Diploma Community Sector Management.  
Certificate IV Frontline Management.  
Certificate IV Fitness.  
Certificate II Hospitality (Kitchen Operations).  
Certificate IV Financial Services (Mortgage Broking).  
Currently completing Double Diploma Human Resources and Leadership and Management.

**Experience** 14 years community sector management experience.  
Previously General Manager Operations for multi service aged care and disability provider.  
Currently Business Development and Compliance Manager for Linked Community Services seconded to Operations Manager role for 12 months.  
7 years' experience in financial sector.

#### Damien Isaacs

**Qualifications** 20 years experience in hospitality.

**Experience** General Manager - Newcastle Meals on Wheels, 10 years Community Services Experience.

#### Ditte Kozak

**Qualifications** Qualified Food Auditor.

**Experience** Manager, Nepean Food Service. Previously worked for Lotto Management Service in Sales and Marketing

#### Rodney Young (resigned 17th October 2022)

**Qualifications** LLB, BHSM, MAICD, ACHSM

**Experience** CEO of Aged Care Association for 12 years, health systems management and aged care policy. He was the founder and is a member of the Aged Care Industry IT Council (ACIITC) and Chair of the ITAC (IT in Aged Care) National Technology Conference.  
Rod is a member of the Ministerial Advisory Committee on Ageing, NSW.

# Meals on Wheels NSW Ltd

## Directors' Report

for the year ended 30 June 2023

### Carolyn McColl

**Qualifications** System Analyst / Independent Book Keeper, Certificate IV Workplace Assessment and Training.

**Experience** 16 years local Government Finance and IT. 7 years Manager 62 bed Nursing Home. 21 years small business owner/operator. Consultant – bookkeeper, finance, statutory requirements, governance.  
31 years community volunteer.  
19 years director BVMOW – positions held treasurer, secretary, current chairman.  
5 years director NSWMOW State Peak body – positions held treasurer, chairman  
Finance and Risk Committee, coordinator Governance committee.

### Sheryl Garner

**Qualifications** Certificate IV in Community Services Certificate IV in Training & Assessment  
Statement: Understanding Dementia  
Statement: LGBTI Aged Care Training  
Certificate in Marketing  
Justice of the Peace 123708  
Statement of Attainment: FNB30199 Certificate III in Financial Services  
Statement of Attainment: FNBASC01A: Establish Client Relationships & Analyse Needs, FNBASCO2A: Develop, Present and Negotiate Client Solutions  
Currently undertaking training in: Diploma of Leadership & Management (TAFE)  
Currently undertaking University in: Bachelor of Dementia (Year 1)

**Experience** 19 Years experience with Meals On Wheels.  
17 years experience with National Australia Bank.  
6 years experience with ANZ Bank.

### Julie Logan

**Qualifications** Advanced Diploma in Management, Lead Food Safety Auditor, Certificate IV in Materials Management/Business-Frontline Management, Management Systems Auditing.

**Experience** Service Manager for 18 years, Wagga Wagga MOW.  
President or Vice President of Turvey Park Girl Guides for many years.  
Past Chairperson of Riverina Murray Food Services.

### Chris Watt

**Qualifications** Diploma of Business Management.  
Food safety supervisor.

**Experience** Extensive background in Commercial banking and within the credit union industry at a management level.  
Former President of Tweed Community Support.  
Manager Tweed Community Support.  
Acting Vice President/Board Member with AMOWA

### Graeme Berwick

**Qualifications** MBA from Macquarie University, a Diploma of Financial Services (Ins Broking) and a Fellow of the Australian and New Zealand Institute of Insurance and Finance.

**Experience** More than 30 years' experience in the financial services sector, both in Australia and internationally.  
Currently Executive Director of Community Underwriting Agency as well as Director of specialist insurance and reinsurance consulting businesses.

# Meals on Wheels NSW Ltd

## Directors' Report

for the year ended 30 June 2023

### Sharon Lawrence

**Qualifications** Bachelor of Health Science (Nutrition and Dietetics), University of Newcastle, 1994.  
Certificate IV in Training and Assessment, Hunter TAFE, 2012.  
Graduate Certificate (Clinical Redesign), University of Tasmania, 2018.

**Experience** 24 years' experience in clinical, community and food service Dietetics as well as management.  
Dietitians Association of Australia Representative on the:  
National Aged Care Alliance (2013 – current).  
Project steering group for the development of National Meal Guidelines (2016 – 2017).  
National Aged Care Alliance Ageing and Disability Interface Internal Working Group (2013- present).  
Community Services & Health Industry Skill Council HACC Subject Matter Expert Group (2013-2015).  
Commonwealth Home Support Program Meal Review Sub-Group (2013-2014).

### Roger Morris

**Qualifications** BA MLitt Med PhD NSW Teachers' Cert Grad Dip Ad Ed JP

**Experience** Public School Teacher, Teachers' College Lecturer, University Associate Professor.

### Tennille Valensisi (appointed 17th October 2022)

**Qualifications** Certificate IV in Community Services  
Certificate IV in Business Administration  
Certificate IV in Training and Assessment  
Justice of the Peace

**Experience** Senior Co-Ordinator at Griffith Meals on Wheels. Initiated the Hampers of Hope program redistributing over 22,500 hampers for disadvantaged members of the community free of charge,  
Former Bookkeeper for a large agricultural property responsible for all financial aspects of the business.  
Member Protection Officer and Registrar for Hanwood Football Club.

### Meetings of Directors

During the financial year, 5 meetings of directors were held. Attendances by each director were as follows:

Name	Directors' Meetings	
	Number eligible to attend	Number attended
Carolyn McColl	5	5
Chris Watt	5	5
Damien Isaacs	5	5
Ditte Kozak	5	4
Graeme Berwick	5	1
Julie Logan	5	4
Rodney Young	1	1
Roger Morris	5	5
Sharon Lawrence	5	5
Sheryl Garner	5	2
Dr Donald Morris Alexander	5	5
Penny Poulton	5	4
Tennille Valensisi	4	4



# Meals on Wheels NSW Ltd

## Directors' Report

*for the year ended 30 June 2023*

### 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 must contribute an amount not more than \$1 for associate members and not more than \$2 for full members towards meeting any obligations of the company. At 30 June 2023, the number of members was 138 (2022: 143).

Signed in accordance with a resolution of the Board of Directors.

Director:



Chris Watt

Director:



Carolyn McColl

Dated: 18th September 2023

# KELLY+PARTNERS

CHARTERED ACCOUNTANTS

## AUDITOR'S INDEPENDENCE DECLARATION

### To the Directors of Meals on Wheels NSW Ltd

In accordance with the requirements of section 60-40 *Australian Charities and Not-for-profits Commission Act 2012*, as lead auditor of Meals on Wheels NSW Ltd for the year ended 30 June 2023,

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

- a) no contraventions of the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit, and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

### Kelly Partners (South West Sydney) Partnership



**Daniel Kuchta**

Registered Auditor Number 335565

Campbelltown

Dated this 18<sup>th</sup> day of September 2023

**Kelly Partners (South West Sydney) Audit Partnership** ABN 74 977 815 661  
Suites 1-8 Kellicar Lane, Macarthur Square, 200 Gilchrist Drive, Campbelltown NSW 2560  
PO Box 417, Campbelltown NSW 2560

T +61 2 4625 7711 E [southwestsydney@kellypartners.com.au](mailto:southwestsydney@kellypartners.com.au) W [kellypartners.com.au](http://kellypartners.com.au)

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Corporation

# Meals on Wheels NSW Ltd

## Statement of Comprehensive Income

for the year ended 30 June 2023

	Note	2023 \$	2022 \$
Revenue	1	952,030	909,922
Other income		2,496,511	1,985,760
Administrative expenses	2	(577,820)	(485,024)
Depreciation & amortisation	2	(326,519)	(325,108)
Employee benefit expense		(1,539,810)	(1,641,076)
Fundraising expense		(427,411)	(516,684)
<b>Surplus/(deficit) before and income tax</b>		<b>576,981</b>	<b>(72,210)</b>
Income tax expense		-	-
<b>Net surplus/(deficit) after income tax</b>		<b>576,981</b>	<b>(72,210)</b>
<b>Comprehensive income</b>			
Other comprehensive income		-	-
<b>Other comprehensive income for the year, net of tax</b>		<b>-</b>	<b>-</b>
Total comprehensive income for the year		576,981	(72,210)
<b>Total comprehensive income attributable to members of the entity</b>		<b>576,981</b>	<b>(72,210)</b>

The accompanying notes form part of these financial statements.



# Meals on Wheels NSW Ltd

## Statement of Financial Position

for the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	1,052,556	1,394,163
Trade and other receivables	4	1,099,727	930,550
Inventories	5	17,055	18,665
Other assets	6	1,031,247	27,044
<b>Total current assets</b>		<b>3,200,585</b>	<b>2,370,422</b>
<b>NON CURRENT ASSETS</b>			
Other financial assets	7	1,829	1,204
Property, plant and equipment	8	38,575	69,898
Investment properties	9	8,510,921	8,743,501
Right-of-use assets	10	179,808	241,457
<b>Total non current assets</b>		<b>8,731,133</b>	<b>9,056,060</b>
<b>Total assets</b>		<b>11,931,718</b>	<b>11,426,482</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	11	375,178	333,020
Lease liabilities	12(a)	61,794	57,750
Employee benefits	13(a)	404,742	436,265
<b>Total current liabilities</b>		<b>841,714</b>	<b>827,035</b>
<b>NON CURRENT LIABILITIES</b>			
Lease liabilities	12(b)	130,394	192,188
Employee benefits	13(b)	27,427	52,057
<b>Total non current liabilities</b>		<b>157,821</b>	<b>244,245</b>
<b>Total liabilities</b>		<b>999,535</b>	<b>1,071,280</b>
<b>Net assets</b>		<b>10,932,183</b>	<b>10,355,202</b>
<b>Represented by</b>			
<b>EQUITY</b>			
Retained surplus		10,932,183	10,355,202
<b>Total equity</b>		<b>10,932,183</b>	<b>10,355,202</b>

The accompanying notes form part of these financial statements.

# Meals on Wheels NSW Ltd

## Statement of Changes in Equity

for the year ended 30 June 2023

	Retained Surplus \$	Total Equity \$
<b>Balance as at 1 July 2021</b>	<b>10,427,412</b>	<b>10,427,412</b>
Surplus/(deficit) attributable to members	(72,210)	(72,210)
<b>Balance as at 30 June 2022</b>	<b><u>10,355,202</u></b>	<b><u>10,355,202</u></b>
Surplus/(deficit) attributable to members	576,981	576,981
<b>Balance as at 30 June 2023</b>	<b><u>10,932,183</u></b>	<b><u>10,932,183</u></b>

The accompanying notes form part of these financial statements.

# Meals on Wheels NSW Ltd

## Statement of Cash Flows

for the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from fundraising & members		2,078,113	1,840,378
Payments to suppliers and employees		(2,791,312)	(2,746,196)
Interest & investment income received		29,027	4,043
Donations received		339,243	174,574
Receipt from grants		<u>1,004,914</u>	<u>887,539</u>
<b>Net cash provided by operating activities</b>	<b>14(b)</b>	<b><u>659,985</u></b>	<b><u>166,337</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		(987)	(12,345)
Payment for investments		(1,000,000)	-
Payment for available for sale investments		<u>(625)</u>	<u>(216)</u>
<b>Net cash used in investing activities</b>		<b><u>(1,001,592)</u></b>	<b><u>(12,561)</u></b>
Net increase / (decrease) in cash and cash equivalents held		(341,607)	158,776
Cash and cash equivalents at beginning of financial year		<u>1,394,163</u>	<u>1,237,387</u>
<b>Cash and cash equivalents at end of financial year</b>	<b>14(a)</b>	<b><u>1,052,556</u></b>	<b><u>1,394,163</u></b>

The accompanying notes form part of these financial statements.



# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements cover Meals on Wheels NSW Ltd as an individual entity, incorporated and domiciled in Australia. Meals on Wheels NSW Ltd is a company limited by guarantee.

The financial statements were authorised for issue on 18th September 2023 by the directors of the Entity.

#### Basis for Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-profits Commission Act 2012. The entity is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accrual basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements are in Australian Dollars and have been rounded to the nearest dollar.

#### Accounting Policies

##### (a) Revenue

##### Revenue recognition

###### *Contributed Assets*

The entity receives assets from the government and other parties for nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138.)

On initial recognition of an asset, the Entity recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Entity recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

###### *Operating Grants, Donations and Bequests*

When the entity receives operating grant funding, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Entity:

- identifies each performance obligation relating to the grant
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfies its performance obligations.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### Revenue recognition (cont'd)

Operating Grants, Donations and Bequests (cont'd)

Where the contract is not enforceable or does not have sufficiently specific performance obligations, the Entity:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (eg AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer)
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Entity recognises income in profit or loss when or as it satisfies its obligations under the contract.

### Capital Grant

When the Entity receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Entity recognises income in profit or loss when or as the Entity satisfies its obligations under terms of the grant.

### Interest Income

Interest is recognised using the effective interest method.

### Rental Income

Investment property revenue is recognised on a straight line basis over a period of the lease term so as to reflect a constant periodic rate of return on the net investment.

### Membership Fees

Revenue from the provision of membership subscriptions is recognised on a straight-line basis over the financial year.

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

### (b) Inventories

Inventories held for sale are measured at the lower of cost and net realisable value. Inventories held for distribution are measured at cost adjusted, when applicable, for any loss of service potential.

Inventories acquired at no cost or for nominal consideration are measured at the current replacement cost as at the date of acquisition.

### (c) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (c) Financial Instruments (cont'd)

#### Initial recognition and measurement (cont'd)

Financial instruments (except for trade receivables) are initially measured at fair value plus transactions costs except where the instrument is classified "at fair value through profit or loss" in which case transaction costs are expensed to the profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

#### Classification and subsequent measurement

##### **Financial liabilities**

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which AASB 3: *Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability cannot be reclassified.

##### **Financial assets**

Financial assets are subsequently measured at:

- amortised cost;
- fair value through other comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristic of the financial asset; and
- the business model for managing financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.



# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (c) Financial Instruments (cont'd)

#### Classification and subsequent measurement (cont'd)

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the contract terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flow collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured as fair value through profit or loss.

The entity initially designates a financial instrument as measured as fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (other referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

#### Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

#### **Derecognition of financial liabilities**

A liability is derecognised when it is extinguished (i.e. when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

#### **Derecognition of financial assets**

A financial asset is derecognised when the holder's contractual right to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flow from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the entity no longer controls the asset (i.e. has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit and loss.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (c) Financial Instruments (cont'd)

#### Impairment

The entity recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets;
- loan commitments that are not measured at fair value through profit and loss; and
- financial guarantee contracts that are not measured at fair value through profit and loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contracted cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The entity uses the following approaches to impairment, as applicable under AASB 9:

- the simplified approach;

#### **Simplified Approach**

The simplified approach does not require tracking of change in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used, taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

#### **Recognition of expected credit losses in financial statements**

At each reporting date, the entity recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

### (d) Property, Plant and Equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and any impairment losses.

#### **Freehold property**

Freehold land and buildings are shown at their fair value based on periodic, but at least triennial, valuations by external independent valuers, less subsequent depreciation for buildings

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (d) Property, Plant and Equipment (cont'd)

#### Freehold property (cont'd)

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Freehold land and buildings that have been contributed at no cost, or for nominal cost, are initially recognised and measured at the fair value of the asset at the date it is acquired.

#### Plant and equipment

Plant and equipment are measured on a cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than the estimated recoverable amount, the carrying amount is written down immediately to the estimated recoverable amount and impairment losses are recognised in profit or loss. A formal assessment of recoverable amount is made when impairment indicators are present.

Plant and equipment that have been contributed at no cost, or for nominal cost, are valued and recognised at the fair value of the asset at the date it is acquired.

#### Depreciation

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

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Buildings	2.50%
Furniture, Fixtures & Fittings (investment property)	12.50%
Furniture, Fixtures & Fittings	20% - 33.3%
Motor Vehicles	20.00%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised in profit or loss in the period in which they arise. Gains are not classified as revenue. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

### (e) Leases

#### The Entity as a Lessee

At inception of a contract, the Entity assesses if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Entity where the Entity is a lessee. However all contracts that are classified as short-term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an expense on a straight-line basis over the term of the lease.



# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (e) Leases (cont'd)

#### The Entity as a Lessee (cont'd)

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Entity uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows:

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options if lessee is reasonably certain to exercise the options;
- and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Entity anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

#### The Entity as lessor

The Entity leases some rooms in their building to external parties.

Upon entering into each contract as a lessor, the Entity assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases.

Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Rental income due under finance leases are recognised as receivables at the amount of the Entity's net investment in the leases.

When a contract is determined to include lease and non-lease components, the Entity uses the relative stand-alone price to allocate the consideration under the contract to the lease and non-lease components.

### (f) Impairment of Assets

At the end of each reporting period, the entity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (f) Impairment of Assets (cont'd)

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the entity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

### (g) Employee Benefits

#### Short-term employee benefits

Provision is made for the entity's obligation for 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 annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The entity's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as part of current trade and other payables in the statement of financial position.

#### Other long-term employee benefits

The entity classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the entity's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, 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 terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The entity's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the entity does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

#### Retirement benefit obligations

##### *Defined contribution superannuation benefits*

All employees of the entity receive defined contribution superannuation entitlements, for which the entity pays the fixed superannuation guarantee contribution (currently 10.5% of the employee's average ordinary salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The entity's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the entity's statement of financial position.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### (h) Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

### (i) Trade and Other Debtors

Trade and other debtors include amounts due from members as well as amounts receivable from customers for goods sold. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

### (j) Trade and Other Payables

Trade and other payables represent the liabilities for goods and services received by the company during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

### (k) Goods & 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

### (l) Income Tax

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

### (m) Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

### (n) Critical Accounting Estimates and Judgements

The directors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the company.

### (o) Fundraising Activities

#### Charitable Fundraising Act 1991

This Act and supporting Charitable Fundraising Regulation prescribes the manner in which fundraising appeals are conducted, controlled and reported in NSW. The amounts shown in note are in accordance with Authority Condition 7, which is issued to the company under section 19 of the Act and economic data, obtained both externally and within the company.



# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

*for the year ended 30 June 2023*

### **(o) Fundraising Activities (cont'd)**

#### **Donations and Bequests**

Donations and bequests are returned as income and only when received at the company's administration officers or deposited to the company's bank account. As specified in the Act, unsolicited donations, members' donations and bequests are not treated as fundraising income when determining information required under the Act. They are treated as gifts under the tax legislation and deposited in the Gift Fund bank account.

#### **Cost of Fundraising**

Costs used in Note 19 include all direct fundraising costs, is discretionary. Indirect costs excluded, include overheads such as the time spent by accounting or office staff administering appeals, cost apportionment of rent, light and power, and insurance. Exclusion of the indirect costs decreases the cost of fundraising and increases the margins from fundraising shown in note 19.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

	2023	2022
	\$	\$
<b>NOTE 1</b>		
<b>REVENUE</b>		
<b>Revenue from delivery of services</b>		
Government funding - DSS	701,532	691,165
Grants - Tool kit and EPA	96,338	-
Memberships	133,979	131,603
Advertising & marketing - services contributions	14,000	32,490
Volunteer Project	-	45,000
Sales - promotional goods	3,053	1,639
Sales - publications	3,106	2,197
Sundry income	22	5,828
	<u>952,030</u>	<u>909,922</u>
<b>Other income</b>		
Insurance commission (donated from associated entity)	1,142,191	922,714
Lease income	253,472	-
Donations, bequests and sponsorship	339,243	174,574
Fundraising	726,678	884,429
Car reimbursements	5,900	-
Interest received (other)	3,066	2,215
Interest received (investments)	25,961	1,828
	<u>2,496,511</u>	<u>1,985,760</u>
<b>Total revenue and other income</b>	<u><b>3,448,541</b></u>	<u><b>2,895,682</b></u>
<b>NOTE 2</b>		
<b>PROFIT FOR THE YEAR</b>		
<b>Profit before income tax expense has been determined after:</b>		
<b>Depreciation</b>		
Furniture, fittings & equipment	12,054	10,643
Motor vehicles	20,236	20,236
Right-of-use asset	61,649	61,649
Depreciation investment property	232,580	232,580
	<u>326,519</u>	<u>325,108</u>
<b>Significant items in administration expenses</b>		
Audit fees		
- Audit services	13,850	12,000
Total auditors remuneration	<u>13,850</u>	<u>12,000</u>
Advertising & marketing	130,130	115,038
Legal fees	32,985	12,115
Investment property expenses	35,945	76,844
Interest - lease liability	7,258	8,422
Provision for financially disadvantaged claims	82,546	-

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

	2023	2022
	\$	\$
<b>NOTE 3 CASH AND CASH EQUIVALENTS</b>		
Cash on hand	500	500
Cash at bank	552,066	542,466
Term deposits	500,000	851,197
	<u>1,052,566</u>	<u>1,394,163</u>
<b>NOTE 4 TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Trade receivables	14,791	6,462
GST receivable	-	8,088
Interest receivable	14,938	-
Other receivables (associated entity)	1,070,000	916,000
	<u>1,099,727</u>	<u>930,550</u>
<b>NOTE 5 INVENTORIES</b>		
<b>At cost:</b>		
Stock on hand	17,055	18,665
	<u>17,055</u>	<u>18,665</u>
<b>NOTE 6 OTHER ASSETS</b>		
Rental Bond	21,038	21,038
Prepayments	10,209	6,006
Term deposits	1,000,000	-
	<u>1,031,247</u>	<u>27,044</u>
<b>NOTE 7 OTHER FINANCIAL ASSETS</b>		
Available for sale financial assets		
Unlisted investment - shares in unlisted entity - at cost	1,829	1,204
	<u>1,829</u>	<u>1,204</u>
Available for sale financial assets comprise of an investment in Community Underwriting Agency Pty Ltd. Meals on Wheels NSW Ltd is a shareholder.		
<b>NOTE 8 PROPERTY, PLANT &amp; EQUIPMENT</b>		
Furniture, fixtures & fittings - at cost	100,151	99,184
Less Accumulated depreciation	(80,815)	(88,761)
	<u>19,336</u>	<u>30,423</u>
Motor vehicles - at cost	101,179	101,179
Less Accumulated depreciation	(81,940)	(81,704)
	<u>19,239</u>	<u>39,475</u>
<b>Total plant and equipment</b>	<u>38,575</u>	<u>69,898</u>
<b>Total property, plant and equipment</b>	<u>38,575</u>	<u>69,898</u>

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### NOTE 8 PROPERTY, PLANT & EQUIPMENT (CONT'D)

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Furniture, fixtures & fittings	Motor vehicles	Total
Opening Balance	30,423	39,475	69,898
Additions	967	-	967
Disposals	-	-	-
Depreciation	(12,054)	(20,296)	(32,350)
Closing Balance	<u>19,336</u>	<u>19,279</u>	<u>38,615</u>
		<b>2023</b>	<b>2022</b>
		\$	\$

### NOTE 9 INVESTMENT PROPERTIES

Investment property - at cost		9,303,190	9,303,190
Less Accumulated depreciation		(792,269)	(509,689)
		<u>8,510,921</u>	<u>8,743,501</u>

	Investment Property	Total
Opening Balance	8,743,501	8,743,501
Additions	-	-
Disposals	-	-
Depreciation	(232,580)	(232,580)
Closing Balance	<u>8,510,921</u>	<u>8,510,921</u>

The investment property is carried at cost less accumulated depreciation. It is depreciated on a straight-line basis at a rate of 2.50% per annum. The investment property was purchased 18 December 2019. It is located at Unit 10 26-34 Dunning Avenue Rosebury. The asset was transfer to investment property during the year ended 30 June 2022 as the intention is now to hold the investment for rental income purposes.

### NOTE 10 RIGHT-OF-USE ASSET

Right of use asset		308,243	308,243
less Accumulated depreciation		(128,435)	(66,786)
		<u>179,808</u>	<u>241,457</u>
<b>Total right of use asset</b>		<b><u>179,808</u></b>	<b><u>241,457</u></b>

#### Movement in carrying value:

Opening balance		241,457
Recognition of right of use asset during the year		-
Depreciation		(61,649)
		<u>179,808</u>

The company entered into a 5 year lease on 1 June 2021 for Suite 0.2, Ground Floor, 15 Bourke Road Mascot with a further 5 year option.

The right-of-use asset has not taken into account the further 5 year option as the directors can not be certain if the option will be exercised.



# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

	2023	2022
	\$	\$
<b>NOTE 11</b>		
<b>TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Trade payables	30,314	3,272
Accrued expenses	17,488	39,344
Other payables	130	2,438
GST payable	1,983	-
Income in advance	99,394	127,505
Provision for Financially Disadvantaged Claims	82,548	-
Revenue in advance - Innovation hub	113,807	117,449
PAYG withholding	29,516	43,014
	<u>375,170</u>	<u>333,020</u>
<b>NOTE 12</b>		
<b>LEASE LIABILITIES</b>		
<b>(a) Current</b>		
Lease liabilities	61,794	57,750
	<u>61,794</u>	<u>57,750</u>
<b>(b) Non Current</b>		
Lease liabilities	130,394	192,188
	<u>130,394</u>	<u>192,188</u>
<b>NOTE 13</b>		
<b>EMPLOYEE BENEFITS</b>		
<b>(a) Current</b>		
Provision for Annual leave	175,239	202,493
Provision for Long service leave	229,503	233,772
	<u>404,742</u>	<u>436,265</u>
<b>(b) Non Current</b>		
Provision for Long service leave	27,427	52,057
	<u>27,427</u>	<u>52,057</u>

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### NOTE 14 CASH FLOW INFORMATION

#### (a) Reconciliation of Cash

	Note		
Cash on hand	3	500	500
Cash at bank	3	552,056	542,466
Term deposits	3	500,000	851,197
		<u>1,052,556</u>	<u>1,394,163</u>

#### (b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) after Income Tax

Surplus/(deficit) after income tax	576,981	(72,210)
Non-cash flows		
Depreciation (excluding right-to-use asset amortisation)	264,870	263,458
Changes in assets and liabilities		
(Increase)/decrease in receivables	(169,177)	(154,546)
(Increase)/decrease in inventories	1,610	309
(Increase)/decrease in other assets	(4,203)	9,438
(Increase)/decrease in right-to-use assets	61,649	61,649
(Decrease)/increase in payables	42,158	34,956
(Decrease)/increase in lease liabilities	(57,750)	(53,901)
(Decrease)/increase in provisions	(56,153)	80,184
Cash flows generated by operating activities	<u>659,985</u>	<u>169,337</u>

### NOTE 15 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Meals on Wheels NSW Ltd has no contingent liabilities and contingent assets at balance date.

	2023	2022
	\$	\$
<b>NOTE 16 KEY MANAGEMENT PERSONNEL REMUNERATION</b>		
Key management personnel compensation:		
short-term employee benefits	716,922	704,649
post-employment benefits	70,486	67,781
other long-term benefits	1,839	18,673
	<u>789,247</u>	<u>791,097</u>

### NOTE 17 RELATED PARTY TRANSACTIONS

Transactions between related parties are on normal commercial terms and conditions are no more favourable than those available to other persons unless otherwise stated. Related party transactions are as follows:

During the year ended 30 June 2023, Meals on Wheels NSW Ltd, engaged Community Underwriting Agency Pty Ltd for which director, Graeme Berwick acts as director, to provide assistance in their business insurance requirements.

During the year ended 30 June 2023, Meals on Wheels Ltd has been engaged by Community Underwriting Agency Pty Ltd for which director, Graeme Berwick acts as director, to provide social media marketing services totalling \$12,000 plus GST.

### NOTE 18 EVENTS AFTER BALANCE DATE

No matters or circumstances has arisen since 30 June 2023 that significantly affected, or may significantly affect Meals on Wheels NSW Ltd operations, the result of those operations, or the state of affairs in future years.

# Meals on Wheels NSW Ltd

## Notes to the Financial Statement

for the year ended 30 June 2023

### NOTE 19 FUNDRAISING INCOME AND EXPENSES

Gross proceeds from fundraising appeals	726,678	884,429
Less: total costs of fundraising	(427,411)	(516,684)
Net surplus from fundraising	<u>299,267</u>	<u>367,745</u>

Direct costs		
Contract charges	(427,411)	(516,684)
Total costs of fundraising	<u>(427,411)</u>	<u>(516,684)</u>

#### Information on material matters

Gross results, and the results of appeals, achieved the target returns under the *Charitable Fundraising Act*. Note 1 Statement of Significant Accounting Policies provides further details.

#### Application of funds for charitable purposes

During the year, the Company achieved a net surplus of \$299,267 (2022: \$367,745) from fundraising activities defined under the *Charitable Fundraising Act*. The fundraising surplus was used to assist the Company with the provision of its services.

### NOTE 20 GROSS COMPARISONS

		2023	2022
		%	%
Total cost of fundraising /			
Gross proceeds from fundraising	427,411 / 726,678	59%	58%
Net surplus from fundraising /			
Gross proceeds from fundraising	299,267 / 726,678	41%	42%
Total cost of fundraising /			
Total expenditure	427,411 / 2,871,560	15%	17%
Total cost of fundraising /			
Total income	427,411 / 3,433,605	12%	18%

### NOTE 21 COMPANY DETAILS

The registered office & principal place of business of the company is:  
Suite 0.2 Ground Floor, 15 Bourke Road,  
MASCOT NSW 2020

# Meals on Wheels NSW Ltd

## Directors' Declaration

for the year ended 30 June 2023

The directors of the registered entity declare that, in the directors' opinion:

1. The financial statements and notes are in accordance with Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 , and

a. comply with Australian Accounting Standards - Simplified Disclosures; and

b. give a true and fair view of the financial position of the registered entity as at 30 June 2023 and of its performance for the year ended on that date.

2. There are reasonable grounds to believe that the registered entity will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profit Commission Regulations 2022.



Director : Chris Watt



Director: Carolyn McColl

Dated : 18th September 2023



## Meals on Wheels NSW Ltd

# Declaration under the Charitable Fundraising Act

for the year ended 30 June 2023

I, Chris Watt, director of Meals on Wheels NSW Ltd declare that in my opinion:

a. the financial statements give a true and fair view of all income and expenditure of Meals on Wheels NSW Ltd with respect to fundraising appeals;

b. the statement of financial position gives a true and fair view of the state of affairs with respect to fundraising appeals;

c. the provisions of the Charitable Fundraising Act 1991 , the Regulations under the Act and the conditions attached to the authority have been complied with; and

d. the internal controls exercised by Meals on Wheels NSW Ltd are appropriate and effective in accounting for all income received and applied by Meals on Wheels NSW Ltd from any of its fundraising appeals.



Director: Chris Watt

Dated : 18th September 2023

# KELLY+PARTNERS

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDIT REPORT TO THE MEMBERS OF MEALS ON WHEELS NSW LTD

### Opinion

We have audited the financial report of Meals on Wheels NSW Ltd which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of Meals on Wheels NSW Ltd is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- a) giving a true and fair view of the company's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards – Simplified Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

### 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* 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.

### Responsibilities of the Directors for the Financial Report

The directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Simplified Disclosure Requirements and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

The directors 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.

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

**Kelly Partners (South West Sydney) Audit Partnership** ABN 74 977 815 661  
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PO Box 417, Campbelltown NSW 2560

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

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

#### **Report on the requirements of the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulation 2021***

We have audited the financial report as required by Section 24(1) of the *NSW Charitable Fundraising Act 1991*. Our procedures included obtaining an understanding of the internal control structure for fundraising appeal activities and examination, on a test basis, of evidence supporting compliance with the accounting and associated record keeping requirements for fundraising appeal activities pursuant to the *NSW Charitable Fundraising Act 1991* and the *NSW Charitable Fundraising Regulation 2021*.

Because of the inherent limitations of any assurance engagement, it is possible that fraud, error or non-compliance may occur and not be detected. An audit is not designed to detect all instances of non-compliance with the requirements described in the above-mentioned Acts and Regulations as an audit is not performed continuously throughout the period and the audit procedures performed in respect of compliance with these requirements are undertaken on a test basis. The audit opinion expressed in this report has been formed on the above basis.

#### **Opinion**

In our opinion:

- a. the financial report of Meals on Wheels NSW Ltd has been properly drawn up and associated records have been properly kept during the financial year ended 30 June 2023, in all material respects, in accordance with:
  - i. sections 20(1), 22(1-2), 24(1) of the *NSW Charitable Fundraising Act 1991*;
  - ii. sections 14(1-3) and 17 of the *NSW Charitable Fundraising Regulation 2021*;
- b. the money received as a result of fundraising appeals conducted by the company during the financial year ended 30 June 2023 has been properly accounted for and applied, in all material respects, in accordance with the above mentioned Acts and Regulations.

#### **Kelly Partners (South West Sydney) Partnership**



#### **Daniel Kuchta**

Registered Auditor Number 335565

Campbelltown

Dated 18 September 2023

Meals on Wheels NSW is  
funded by



**Australian Government**  
**Department of Health**



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