



Meals on Wheels™
New South Wales

Annual Report

2023-2024



More than just a meal™



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General Manager, Corporate Services

NETWORK SUPPORT TEAM

Tim McGovern
Northern Sydney, Hunter, Central Coast, Inner Western Sydney, South Eastern Sydney, Western Sydney and Nepean

Simone Despoges

South Western Sydney, Macarthur/Wingecarribee, Illawarra and Southern Highlands

Maria Rummery

Northern Rivers, Mid North Coast and New England Regions

Sheryl Garner

Central West and Orana Far West Regions

Jenni Harding

ACT! Project Officer

CORPORATE SERVICES TEAM

Liza Torres

Corporate Services Officer

Rezwan Sarker

Administration Officer

MARKETING TEAM

Sue Dryden

Volunteer / Marketing Coordinator

Liam Bourke

Marketing and Communications Coordinator

Board of Directors

Chris Watt (*President*), Tennille Valensisi (*Vice President*), Roger Morris (*Secretary*) Carolyn McColl (*Treasurer*), Graeme Berwick (*Director*), Kathy Eagar (*Director*), Ditte Kozak (*Director*), Julie Logan (*Director*), Donald Alexander (*Director*), Sharon Lawrence (*Director*), Sue Winnett (*Director*) and Donna Smith (*Director*)



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President and CEO's report



Meals on Wheels NSW continues to support services across NSW to achieve their goal of supporting their local communities. The support for services is provided in many ways including the provision of network support, policy guidance and framework as well marketing/website support.

Not all NSW services take advantage of the services on offer, but this does not mean the services are not available to them.

The support for services extends to supporting the National body as we believe that a strong and united voice for advocacy is needed in Canberra.

Since the last annual report, NSW hosted the 70th Birthday Celebration held at Customs House in Sydney in October. That was a highly successful event at which we had statements of support from The Governor-General, The Prime Minister, the Minister and the Premier.

The Parliamentary Friends of Meals on Wheels held a function at Parliament House in Canberra on the 21st March this year. This was a national event and, like the 70th birthday event, was organised and funded by NSW at which we presented the Unforgettable cake to a wide range of Parliamentary members and staff. MOW was represented by delegates from all states, and we received a warm welcome from the co-convenors of the Parliamentary Friends and from the Speaker of the House. It was very clear from the reception that we received from the Parliamentary friends present that Meals on Wheels retains a high level of support at the Parliamentary level, both from elected politicians and from their senior staff.

NSW took on a lead role in the organising of the National Conference with the Chair of NSW and Claudia Odello being on the organising committee. MOWNSW, along with SA and QLD also became sponsors of the event to ensure its success. The National Conference presented a wonderful opportunity to learn from other services, through networking and to be informed and surprised by the many thought-provoking speakers and panellists. Over two hundred registrations were received for attendance at the conference, and we are confident

that it will be financially successful and assist our national body with funding their other activities.

After several years work, we now have a program in place with six Universities in NSW and the ACT to have their final years dietetics students each year work with our services to ensure that the meals we provide meet the national Meals Guidelines. The students also provide expert input in creative menu ideas and other dietary expertise that we as a network could otherwise not afford.

The introduction of funding in arrears by the Department, which we had on numerous occasions advised them would put a significant number of our services at risk, required NSW to provide support to some services whose continued existence was in doubt. With our assistance and guidance these same services are now back on the road to viability and success.

The Financially Disadvantaged Persons fund goes from strength to strength with more of our members accessing that funding to ensure that no client goes without a meal. That plays a very significant part in supporting our members to make sure that they can supply the needs of people who, for whatever reason, are unable to fund their access to nutritious meals.

The marketing team have also had a busy year with beginning the re-building of the website, providing extensive marketing assistance to member services and undertaking a wide range of innovative research and other projects. Similarly, the Network Support team have been busy with many Food Forums, Production Kitchens and other meetings in the network as well as feeding material to a host of government committees and requests for information and inputs to legislative and other enquiries.

These are just some of the highlights of what has been an exhilarating and productive time in NSW.

2023-2024

Year in review

Corporate Services

We are pleased with our financial performance for the year ending 30 June 2024. Despite considerable challenges, we successfully achieved a balanced budget and ended the year with a remarkable surplus of \$738,613. This outstanding result is attributed to a significant increase in donations from Community Underwriting, as well as generous contributions and bequests. A notable highlight this year was a generous bequest of \$200,000 from Blackwell Short Lawyers Pty Ltd, designated specifically for Meals on Wheels NSW's core activities in Orange. This bequest was made in memory of Joan Barry from Orange, whose legacy will greatly benefit our programs.

Since July 2020, we have been raising funds through our website to support clients who face financial hardships and cannot afford their meals. This initiative, funded entirely by donations, has enabled us to disburse \$341,666.67 to meal service providers for our clients.

This year alone, we contributed \$77,122.90 to this cause.

We extend our heartfelt gratitude for the continued support we receive from various sources, including regular government funding, insurance donations, raffle proceeds, corporate partners, and generous public and membership contributions. This support is vital to our ability to maintain and expand our services.

We also appreciate the members who utilize our police check services for volunteers and staff. If you have not yet taken advantage of this service, please contact Rezwan at reception@nswmealsonwheels.org.au for prompt processing.

Finally, we would like to express our sincere thanks to the Board of Directors, our CEO, Deputy CEO, dedicated staff, and all members. Your ongoing support, cooperation, and collective effort as a united team have been instrumental in our success.

Thank you for your commitment and for standing with us as we continue to serve our community.

Network Support

The past year since July 2023 has been an incredibly busy time for the Network Support Team. With the onboarding of two new team members Simone Despoges and Sheryl Garner, and additional gaps left where two team members had previously worked, the pressure has been intense for those remaining. Tim McGovern took on the lion's share of the Sydney metro services as well as continuing work in the Hunter/Central Coast. Simone and Sheryl's regions were expanded to cover the Riverina Murray, which had previously been covered by Pam Mullholland who suddenly retired in late 2023. Sheryl was then called on to give hands-on assistance to two services as they navigated crises for some months. As well as continuing in her Network Support role, Maria Rummery took on the editing of all publications and the role of Team Leader which was eventually made official in July 2024. Happily, our new Team member, Ginny Sykes is now on board since August 2024, to cover the Riverina Murray region.

All the while, our member services have been attending our Food Forums both online and in person, to share ideas, concerns and solutions, and learn and impart information. Through our reports and publications, they are regularly receiving the latest reform updates, funding opportunities, policy updates, industrial relations and compliance information. Partnering with universities, we have continued to collaborate on a variety of projects including volunteer recruitment and retention and recipe analysis. We provide support where needed and members ask for individual assistance on a range of supports such as funding applications, food safety compliance and, and sitting on interview panels. With the injection of more and more Home Care Packages into the sector, many services are now having to contend with the resulting reduction in their contracted outputs as many of their clients move across to Home Care Packages where their meals cannot be reported in DEX. At the same time, there are also many services who have a noticeable increase in the number of CHSP referrals and, unable to secure further funding, some of our members have been told by the funding body that they cannot viably provide meals to new clients so they must start a waiting list. It's a diverse network we have, and our team is always there to assist however we can, whether it's to facilitate working groups and specialised training or advocate back to the powers that be. At the time of writing, the Government has adopted the new Aged Care Act, so there will be plenty more changes to come as we support the network through this next phase of Aged Care Reform.

Marketing, Fundraising and Technology

2023-2024 was a year of celebration for Meals on Wheels. We formed valuable partnerships with aligned corporates, academia and industry partners to bring to life many initiatives and projects including 'The Unforgettable Cake' celebrating 70 years of Meals on Wheels in Australia, held events to showcase the benefits of Meals on Wheels and continue to support our members.

Some highlights from 23/24

Trademark Sublicence Agreements for Members



Meals on Wheels Australia entered into an agreement with each State / Territory peak body authorising each peak to sublicense the Meals on Wheels and more than just a meal trademark's within that peak's territory on an exclusive basis.

As a result, new sub-license agreements were developed by Meals on Wheels Australia in consultation with each State Peak, and NSW were first of all the States to share agreements with members. Within the first three months, over 50% of our members in NSW had signed and returned these agreements, and new logo files and brand guidelines were provided.

The purpose of the Licence Deed is to ensure that each member using the Meals on Wheels trademarks, is doing so legally. This ensures the trademarks are well protected across the network and are being used consistently to strengthen the brand overall.

Good Nutrition for Healthy Ageing App



We continued our work on our game APP which is now available for download for iPhones and Android. A suite of promotional materials was developed to sup-

port use of the app being incorporated in a schools program for Year 3 students.

Launch of the Sustainability Toolkit



We were proud to develop in conjunction with UTS students, the 'Sustainability Toolkit' for Meals on Wheels services. This is a comprehensive set of resources designed to offer guidance and support in implementing sustainable initiatives. Acknowledging that our members are at different stages in their journey toward carbon neutrality, the Sustainability Toolkit provides flexible suggestions for short-term, medium-term, and long-term initiatives. It complements a collection of videos we have available, showcasing some great initiatives currently in place within Meals on Wheels services, our meat free recipes, and collection of resources developed with the support of the NSW EPA.

Participation in the NSW Seniors Festival Expo



We once again exhibited and took the stage at the NSW Seniors Festival Expo at the ICC in Sydney in March. The event is an excellent opportunity to remind attendees of the benefits of Meals on Wheels and how to sign up for meals or volunteer.

Thank you to our members

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!

Helping Hand Award Recipients 23/24

Last year we introduced a special award for members who go above and beyond in assisting us at Meals on Wheels NSW with special projects and marketing initiatives. We are pleased to share that the 23/24 recipients of our Helping Hand Award are:

- ♥ Albury Meals on Wheels
- ♥ Blacktown Meals on Wheels
- ♥ Canterbury Meals on Wheels
- ♥ Cowra/Grenfell Meals on Wheels
- ♥ Forbes & District Meals on Wheels
- ♥ Greater Hume Meals on Wheels
- ♥ Wagga Wagga Meals on Wheels

We extend our sincere thanks to all members who actively participate and support us with initiatives the entire network benefit from.

A big thank you to Sue Dryden, Marketing and Volunteer Coordinator for all of her hard work, persistence and dedication this year. Thank you to Liam Bourke, Marketing and Communications Coordinator who joined us recently. Thank you to Les MacDonald, for his continued leadership and the entire Meals on Wheels NSW team, board and members for your ongoing support.

70th Celebrations at Customs House in Sydney



In November, we hosted a truly unforgettable celebration at the iconic Customs House in Sydney to mark a remarkable milestone: 70 years of Meals on Wheels in Australia! The event brought together an inspiring mix of representatives from across the nation, including Meals on Wheels NSW services, dedicated volunteers, valued clients, trusted suppliers, and esteemed partners, as well as our cherished Friends of Meals on Wheels.

We received many special video messages, including Prime Minister Anthony Albanese, The Governor General and Mrs Hurley, Premier Chris Minns and Minister for Aged Care Anika Wells. An Unforgettable Cake was enjoyed by guests at the event and all guests received a 70th commemorative pin.

This vibrant gathering was a heartfelt tribute to the incredible impact Meals on Wheels has made in communities over the past seven decades. With engaging speeches, moving stories, and joyful connections, the atmosphere was filled with warmth and camaraderie.

Video highlights from this spectacular event are on our YouTube channel. Here's to many more years of making a difference together!



The Unforgettable Cake

More than just a meal



Meals on Wheels mark 70 year anniversary with brain-friendly cake that shines a light on cognitive decline

Meals on Wheels NSW collaborated with master pastry chef, Christopher Thé (Hearthe), to create a very special brain-friendly cake, using ingredients that could improve cognition while highlighting the widespread issue of cognitive decline amongst senior Australians.

Incorporating a variety of foods that are widely believed to be brain-boosting, such as beetroot, spinach, turmeric, olive oil and blueberries, as well as a range of native ingredients selected by Thé, “The Unforgettable Cake” delivers a balanced combination of flavour, texture and nutrition. Importantly, the cake also recognises the 70th anniversary of Meals on Wheels in Australia, and has been developed in conjunction with some of Australia’s leading nutrition and brain health experts.



Contributors included Professor Dr. Johannes le Coutre, UNSW Professor – Food & Health; Professor Kaarin Anstey, Senior Principal Research Scientist at NeuRA and Director of the UNSW Ageing Futures Institute; and Sharon Lawrence, Accredited Practising Dietitian and Board Member of Meals on Wheels NSW.

According to Professor le Coutre, using his background in food and nutrition science to help conceptualise a cake was new territory for him. “When I was first approached about this project, I was intrigued by the challenge of creating a cake which may be beneficial to cognition, using ingredients from different food groups, while also providing an experience for Meals on Wheels customers,” he explained.

Along with Meals on Wheels and a team of specialists, we had to consider both ingredients and texture, including how to minimise sugar, and provide a texture suitable for individuals who suffer from dysphagia (difficulty swallowing), which is a concern for some older Australians.

“Using the currently available scientific evidence, we came up with a list of foods that are understood to provide quality nutrition - which is really important as we age - while still allowing for the nostalgic enjoyment of eating a slice of cake, and then we turned this over to Chris for him to work his creative magic.” Mr Thé says the project presented by Meals on Wheels NSW prompted him to really think about what can be considered ‘brain food’.

“When we started out, I wasn’t prepared to guess what foods are actually brain-friendly, and there was a lot of discussion with the nutritionists and dietitians to come up with a cohesive list of ingredients that could be good for people facing cognitive decline,” he said.

“We presented three very different cake concepts to start with, and we went through a lot of testing, varied our approaches, and challenged ourselves to come up with a single coherent cake that both looks good and tastes great, and can be reproduced in the Meals on Wheels kitchen for their customers.

And so, The Unforgettable Cake was born.

The Unforgettable Cake was enjoyed at the Meals on Wheels 70th Celebrations in Sydney in November, and an adapted recipe was developed and shared with Meals on Wheels services across the country.

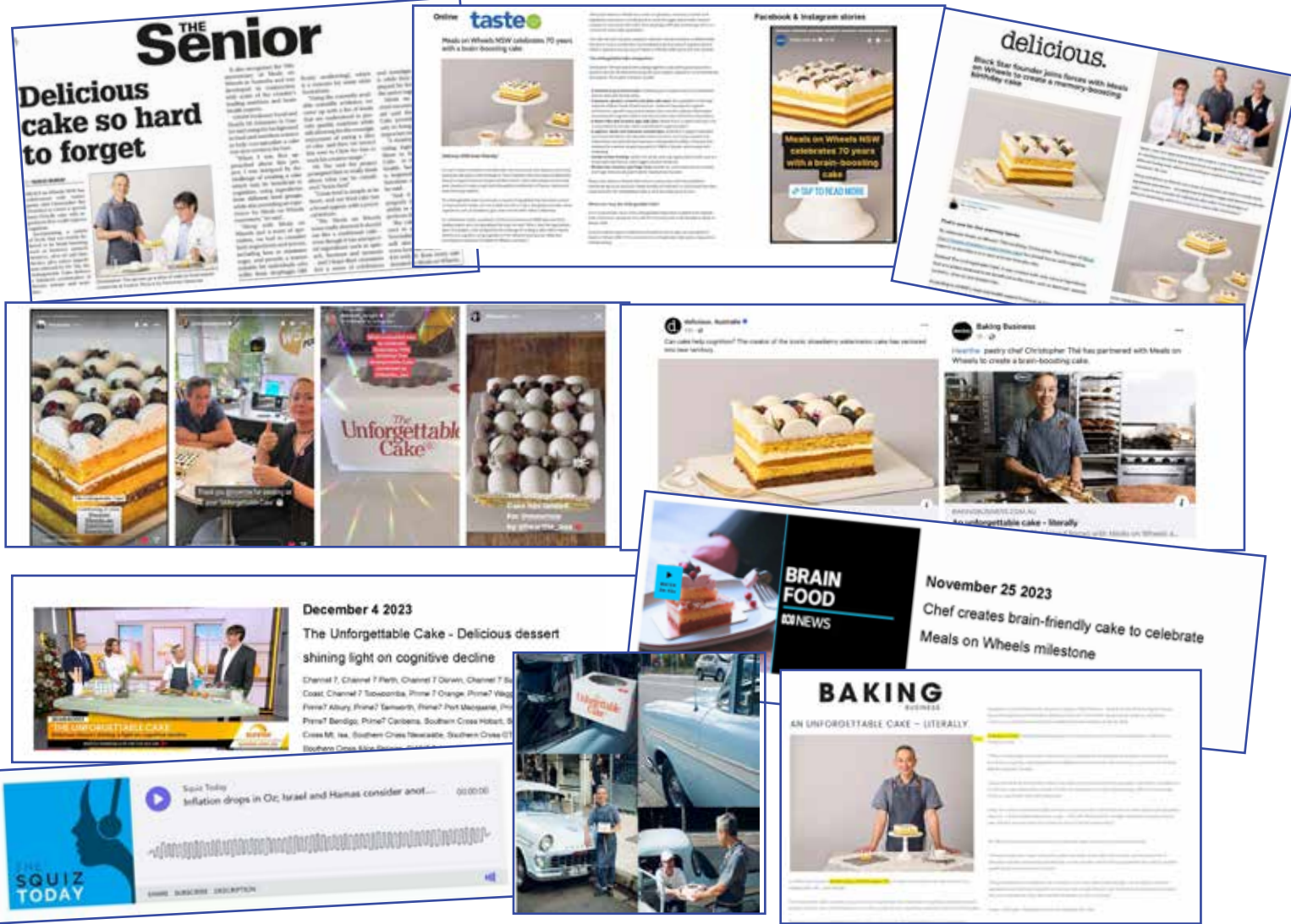
The recipe was also made available to the general public when donating via the Meals on Wheels NSW website during the campaign period. We acquired 300 new donors, 50 new volunteers and an uptick in website visitation.

More than 500 slices of cake were also purchased at Hearthe by members of the general public, with \$1 of sales coming back to Meals on Wheels NSW. This donation funded another Unforgettable Cake which was then shared at the Parliamentary Friends of Meals on Wheels event in Canberra in March.

With a \$0 media budget, we secured national coverage across TV, radio, print, social media by key influencers and online for the Unforgettable Cake. Over 130 pieces of coverage were secured between 22 November and the end of December, reaching more than 50,774,000 eyeballs, valued at more than \$1.5 million in media exposure for Meals on Wheels.

** Unforgettable Cake pictured on cover. with Patricia (client) and Margot (volunteer, Canterbury Meals on Wheels), Christopher Thé (Hearthe) and Dr. Johannes le Coutre (UNSW)*

The Unforgettable Cake Media Coverage Highlights



Parliamentary Friends of Meals on Wheels event



We took the lead in organising and funding the most recent Parliamentary Friends of Meals on Wheels event on behalf of Meals on Wheels Australia.

The Parliamentary Friends of Meals on Wheels event was held at Parliament House in Canberra on Thursday 21st of March 2024 and was a great success with many opportunities for networking with other Meals on Wheels services from across the country, as well as key stakeholders such as Parliamentary decision makers. There were 80 local Meals on Wheels representatives in attendance, with speeches from Chris Watt, Chair of Meals on Wheels NSW, Paul Sadler, Chair of Meals on Wheels Australia, Mark Coulton MP, Steve Georganas MP and Milton Dick MP. An Unforgettable Cake was also shared at the event to mark 70 years of Meals on Wheels.

Wholesome Roadshow - celebrating 70 years of Meals on Wheels

The 70-year anniversary of Meals on Wheels in Australia was the perfect opportunity for Meals on Wheels NSW to ramp up the support we provide for our member organisations to promote and elevate their profiles in their own and the wider community. We wanted to showcase the work our members do - work that embodies the very definition of all that is wholesome: that is - good for you, and likely to improve your life either physically, morally, or emotionally.

The Meals on Wheels NSW Wholesome 70 Years Roadshow was conceived to celebrate 70 years of that wholesomeness, because Meals on Wheels services encapsulate all of these elements- wholesome nutritious meals and social connections for older Australians, wholesome opportunities for community members to volunteer their time and contribute meaningfully to others' wellbeing, and wholesome communities that foster social cohesion and combat loneliness and isolation.

The Roadshow officially commenced on National Meals on Wheels Day, August 30th, and finished on International Volunteers Day, 5th December 2024. Participating services planned special events, inviting community members, volunteers, clients, guest speakers and local media, including radio and TV stations. Events showcased a unique element of each organisation such as the strengths of volunteering, the impor-

tance of good nutrition as we age, or the value of social connections. Some production kitchens highlighted the quality of their meals with taste testing events, others showcased their group activities and centre-based meal services.

Many services filmed interviews of their clients, volunteers and staff. The Network Support and Marketing teams collaborated with the services to ensure these good news stories were delivered to the general public through grass-roots community participation and well-publicised sharing of the events via mainstream media and on social media. Our audio-visual contractor, Brad Born, and the Meals of Wheels NSW staff, were kept busy travelling all around the state, filming and editing stories.

A mountain of Wholesome 70 Years Roadshow videos and published articles were shown and shared far and wide, helping to celebrate this milestone year and share the many stories of how Meals on Wheels is so integral to maintaining the wholesome social fabric of Australian communities.

Here are some highlights from events that took place around the State...



Wentworth & District Meals on Wheels celebrations



Young Meals on Wheels celebrations



Tweed Meals on Wheels celebrations



The Rock & District Meals on Wheels celebrations



Nepean Food Services celebrations



Eurobodalla Meals on Wheels celebrations



Ballina Meals on Wheels celebrations



Queanbeyan Meals on Wheels celebrations

Social Impact Measurement for Meals on Wheels NSW Edition Released

We were thrilled to release the NSW edition of the Meals on Wheels Social Impact Report (a Huber study). This comprehensive study collected data from eight Meals on Wheels services across New South Wales, as well as a sample group of Friends of Meals on Wheels who are current volunteers within the Meals on Wheels network. The focus of the report was to shed light on the impact of Meals on Wheels services on both clients and volunteers, and the findings have been truly remarkable.

Meaningful Social Connection is the Key Ingredient in the Meals on Wheels Model

The data shows that social connection is vital to the wellbeing of both Meals on Wheels clients and volunteers, setting a clear course for a more effective service. The report shows that at its best, Meals on Wheels services across New South Wales are not only providing a vital service to their clients, but also contributing to the wellbeing of their volunteers, providing a double benefit to the community. Far from just a meal service, Meals on Wheels services in NSW are providing a platform for healthy ageing, through nutrition and social connection for clients, and community building for volunteers.



Social connection is vital to wellbeing, yet the majority of Meals on Wheels clients have less than one meaningful social connection a day (excluding their visit from Meals on Wheels).

The number of social connections a client has was strongly correlated with their wellbeing. However, only one in five (21.4%) clients reported having one or more meaningful social connections a day. Social connection is a clear need for Meals on Wheels clients.

Volunteer connection is key.

Across all of the service factors measured, the quality of relationship between client and volunteers was found to have the strongest correlation with wellbeing. Essentially, clients who know their volunteers better have higher wellbeing. Not only that, they score higher across a range of program outcomes including self-worth, enjoyment and nutrition.

Longer visits lead to stronger relationships.

Analysis found that there is essentially a linear relationship between length of volunteer visit and how well clients feel they know them. Perhaps counterintuitively, the number of visits a week didn't have this effect, suggesting that when it comes to social connection, it's quality not quantity that matters.

Centre-based meals offer opportunity for greater social connection.

Two of the services included in measurement offer centre-based meals. These are an opportunity for clients to share their meals in person with other clients, facilitated by their Meals on Wheels service. Centre-based meals participants scored higher than other clients on a range of factors that are key to their wellbeing including community connection and their sense of agency.

Clients and volunteers hold Meals on Wheels in high regard.

Qualitative analysis found that clients and volunteers value Meals on Wheels highly. Clients appreciate the provision of nutritious meals, the reduced burden of shopping and cooking, and social connection with volunteers. Volunteers appreciate the chance to connect with and give back to their community.

Meals on Wheels volunteers in NSW have higher wellbeing than other Australians - including other volunteers.

When compared with a sample of the Australian population, Meals on Wheels volunteers in NSW were found to have 11% higher wellbeing. Even when compared to volunteers of a similar age group and volunteer time commitment for different organisations, Meals on Wheels volunteers still report 5% higher wellbeing.

Social connection is just as important to volunteers and Meals on Wheels services in NSW build it.

Social connection was found to be highly correlated with overall wellbeing among volunteers, and people who had been with a Meals on Wheels service for six years or more scored higher across a range of social connection factors when compared to new volunteers.

We've always known that the existing Meals on Wheels model in NSW is truly special. Far from just a meal delivery service, Meals on Wheels services in NSW are providing a platform for healthy ageing, through nutrition and social connection for clients and volunteers, and by strengthening the local community.

Supporting our Members

23/24

Helping to promote Meals on Wheels in NSW

1574

Police Checks Processed

as a member support service



2389

Phone Referrals

related to new client, meal and volunteer enquiries

1480

Contact Us emails

related to new client, meal and volunteer enquiries

\$7.2m

PR value

in NSW with over **\$1.5m** generated from the Unforgettable Cake promo



\$77k

distributed to members equalling

8032

meals funded



12,418
page likes



673
followers



601
followers



726
followers



239
listed videos



108,472
visits



42,165
subscribers

NETWORK SUPPORT

129
Service Visits /
Individual Assistance



13
Funding Submission
Assistance



Industrial Relations
Support



12
Strategic Planning /
Board Development
Days Facilitated



12 News for Services
4 Wintalyka Magazines
50 Weekly Windups
12 Service Reports



59 Food Forums
Facilitated



23,192
Kms Travelled



Special Projects / Uni
Collaborations



Member resources
prepared/updated



Training Programs
for new staff

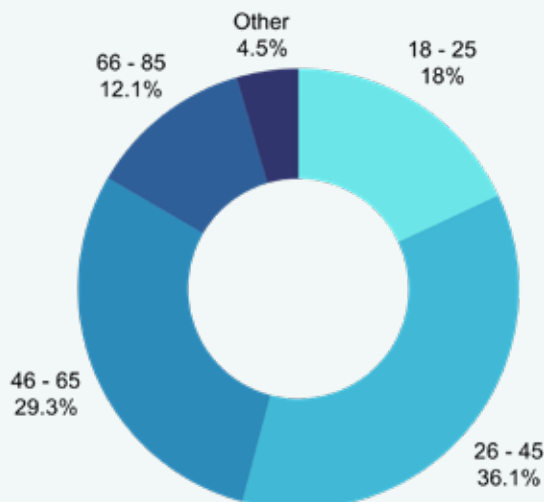


Seniors Expos
attended

488

Volunteer
applications
received online

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



Online Volunteer Training
Modules Completed

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.

Reckitt

We are proud to have partnered with Reckitt, parent company of Glen 20 as part of the national partnership with Meals on Wheels Australia. In 23/24 Reckitt donated Glen 20 and Pine O Clean products to Meals on Wheels services, as well as made a financial contribution that was passed on to Meals on Wheels NSW members who participated in the partnership.

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.

Our Donors

A big thank you to all of our donors throughout 23/24 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.

Meals on Wheels NSW

About us

Meals on Wheels NSW represents over 135 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.

Meals on Wheels NSW Volunteer Honour roll

20-30 YEARS OF SERVICE

At Home with Willoughby Meals on Wheels

Richard Drake
Louise Surman
Mary Shaw
Susan Peake
Michelle Bloxham
Toni Fitzgerald

Ballina Shire Meals on Wheels Inc.

Robert Sword
Dawn Sword
Ros Carlsson
Roger Carlsson
Max Taylor
Bob Sawyer

Bankstown Meals on Wheels

Claudia Hardie

Bathurst Meals on Wheels

Lynne Collett
Brian Mowbray
Brian Cowan
Amanda Jane Wilding

Blue Mountains Food Services

Helen Boyle
Pam Tinckham
Roslyn Reibelt

Camden Meals on Wheels

Diane Asmussen
Kay Sidman

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
Sandra Hill

Central Coast Meals on Wheels

Barry Hyde
Paula Hardwick
Wendy Innes
Shamus O'Reilly
Judy Dedman
Bronwyn Ward
Harry Ward
Marilyn Perrin
Linda Aitken
Martin Ayres

Charlestown and District Meals on Wheels

Les Weiss
Jan Shephard

Crows Nest Centre

Peter Krinks
Margaret Hogan
Wendy Trevor Jones
Loma Thomas

Dungog and District Neighbourcare

Esma Tiernan
Cathy Easedown
Meri Greig
Russell Jessop
Heather Boorer

Joyce Byron
Margaret Shearman
Keryn Edmonds
Colleen Jones
Libby Alison

Eurobodalla Meals on Wheels

Jean Venville
Lindsay Hawken
Gwen Lea
Lyn Newton
Tony Turner

Goulburn Meals on Wheels Inc.

Sue Burgess
Lois Wood
Diane Young
Wendy Crisp
Belinda Cranston
Helen Pedron

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

Kiama Meals on Wheels

Gabriella Howard
Shirley Kehlet
Ray Hudson
Jennifer Hudson
Jennifer Russell
Annette Young
Shirley Bushnell

Nepean Food Services

Denise Parker
Jennifer Porter

Newcastle Meals on Wheels

Helen Hayman
Wayne Hohol

Tamworth Meals on Wheels

Kathleen Woolaston
Lesley Callcott
Peter Scorgie
Diane Matheson
Frances Kathleen Kerr
Kay Reid
Patricia Balcombe
John Reid
Pamela Hall
Janet Treloar
Catherine Norvill
Anne Fittler
Susan McCarthy
Jean Anderson

The Village Chef by Meals on Wheels

Frank Cleland
Wilma Cleland
Georgia Glockemann
Margaret Owens
Annie Pearce
Leonie Davis
Jennifer Gadd
Margaret Walz
Bernadette O'Neill
Carolynn Demaine
Geraldine Bull
Grace Boole
Jennifer Emily Williams



31-40 YEARS OF SERVICE

At Home with Willoughby Meals on Wheels

Patricia Governor
Kerrie Williams
Paula Campbell

Bathurst Meals on Wheels

Betty Cowan
Susan Howarth
Helen Grabham

Bega Valley Meals on Wheels

Carolyn McColl

Casino Meals on Wheels

Ruth Burt
Joy Boyd
Helen Moffitt
Joy Hanna

Central Coast Meals on Wheels

Denise Denny
Pam Finch

Dungog and District Neighbourcare

Cheryl Gorton
Pat Simmons

Goulburn Meals on Wheels Inc.

Jenny Davidson
Rosalie Williams
Jenny Parsons

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

Kiama Meals on Wheels

Lyn Mitchell
Jennifer Judd
Terry Downes

Newcastle Meals on Wheels

Sue Howell

Tamworth Meals on Wheels

Elizabeth Darling
Susan Thompson

The Village Chef by Meals on Wheels

Judith Scaife
Margot Cohen
Sylvia Sams
Jan Cairns
Roselyn Hadley

41-50 YEARS OF SERVICE

Blue Mountains Food Services

Doreen Kinsella

Casino Meals on Wheels

Kay Rowse

Crookwell Meals on Wheels

Betty Evans

Dungog and District Neighbourcare

Anne Ellicott

Eurobodalla Meals on Wheels

Anne Wakelin

Goulburn Meals on Wheels Inc.

Monika Augustin
Kim McCarthy
Nanette McCarthy
Michael Parsons

Grafton District Meals on Wheels

Eleanor Powell

Griffith Meals on Wheels Inc

Pat Mardon
Julie McWilliam
Margaret Haggarty
Sue Chittick-Dalton

Kiama Meals on Wheels

Robyn McQuire

Tamworth Meals on Wheels

Jo-Anne Newberry

The Village Chef by Meals on Wheels

Julie Phillips

51-60 YEARS OF SERVICE

Bathurst Meals on Wheels

Meryl Kohlhoff

Griffith Meals on Wheels Inc

Barbara Dickson
John Dickson
Dot Peisley

Kiama Meals on Wheels

Marion Witheridge
Joclyn Ann Dawes
Irene Cook

Tamworth Meals on Wheels

Frances Kerr

The Village Chef by Meals on Wheels

Padmini O'Brien
Margot Lander

2023 Winners Innovation awards

“Dine Out Cards”

Congratulations to Forbes and District Meals on Wheels

Forbes and District Meals on Wheels developed a ‘Dine Out Cards’ initiative, enabling their clients to have more choice and flexibility and increased their opportunity for socialisation, thus increasing their overall wellbeing. A successful community partnership that benefits the clients, the participating local food businesses, and the service, creating stronger networking opportunities within their local community.

Another benefit is the reduced carbon footprint of the meal. They are produced in Forbes sourcing local produce and employing local people. The reduction in air pollution, administration, and packaging all help contribute to becoming carbon neutral.

“Bags For The Better”

Congratulations to Albury Meals on Wheels

‘Bags for the Better’ worked out how to safely deliver the clients frozen meals each week in a sustainable manner, that still met the needs of the clients, identified each parcel of food for the volunteers, with a system that worked for the service. Using the Supermarket ‘Bags for Life’ with the client’s name attached to the outside, they pack the clients’ meals in this in a plastic or paper bag that volunteers are donating. These are then placed in the freezer ready for the frozen delivery run. Bags can be used multiple times and the need for washing is eliminated. By recycling plastic/paper bags, they are making the entire process streamlined for their volunteers, who can easily identify each client’s package of frozen meals.

“Home Cooked Meals”

Congratulations to The Rock and District Meals on Wheels

The Rock and District Meals on Wheels was approached by concerned community members regarding the lack of fresh home style quality cooked meals in Henty. The decision was made to trial a hot meal delivery service there 2 days a week, monitoring temperatures, which were successfully maintained with heated eskies plugged into delivery vehicles. The need for a Social Support Group in Henty was quickly identified, and recruitment came from their volunteer pool, along with local volunteers, and a partnership with the local health service to cook and serve ‘on-site’ at Henty’s local community centre was established. They now cook fresh three days a week, serving both hot delivered and centre based meals, from two shared community kitchens in different towns.

As well as the enormous benefits of a hearty meal and socialisation for the clients (and volunteers) wellbeing, there is the added benefit of a reduced carbon footprint of the meals, as the ingredients are sourced locally, and packaging is reduced.

“Recruiting and retaining skilled management committee members”

Congratulations to Cootamundra Meals on Wheels

Open discussion at management committee meetings regarding local people who could be suitable candidates was compiled. They are then formally invited by letter to join a management committee meeting and information day, where they are fully informed of the requirements and commitment required before agreeing to be nominated. If elected, the outgoing member assists with their orientation. In this way Cootamundra Meals on Wheels has been able to successfully recruit and retain a team of skilled and dedicated management committee members, ensuring the ongoing success and governance of the service. New members are better equipped to make an informed decision about their ongoing commitment.

Dine Out Cards



Bags For The Better



Recruiting Skilled Management



Home Cooked Meals

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.

Tennille Valensisi

VICE PRESIDENT

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.

She is also a certified Justice of the Peace.

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.

Kathy Eagar

Authored over 600 articles, papers and reports on wide-ranging health service research issues including health care management, palliative care, aged care, health outcomes, information systems and funding of the Australia and New Zealand health and community care systems. She is internationally recognized in particular for her work in casemix classification development, funding system design, patient reported

outcome measurement and value-based health care. She is well known for her cutting edge work in palliative care, rehabilitation, mental health and aged care.



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.



Sue Winnett

Sue lives and works in the southern Riverina rural town of Holbrook- the submarine town. She enjoys spending her spare time with family, travelling, participating in her local show society board, gardening and with her assortment of furry friends. She was the Holbrook Citizen of the Year in 2019 and nominated for the Greater Hume Citizen of the Year, also in 2019. Currently, Sue is the Service Manager at Holbrook Meals on Wheels Service Inc. (HMOW), She has worked for HMOW for 19 years, commencing as the Service Coordinator.



Donna Smith

Donna Smith is the Service Coordinator for Swansea Meals on Wheels. She started her journey with Meals on Wheels as a volunteer for 6 months, then an Administration Assistant for 18 months and has been the Service Coordinator for the last 7 years. Donna has worked in the hospitality Industry for over 40 years obtaining various qualifications. Donna has been a part of Swansea Meals on Wheels for total of 9 years and has built up the client base significantly over the last 7 years, with senior's forums presentations and giving talks in the community and providing lunches and morning teas in conjunction with other services. This has given Swansea Meals on Wheels a great reputation of being part of the community.



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.



Meals on Wheels NSW Treasurer's report

It is with pleasure that I submit this years treasurers report to members.

I firstly would like to thank staff and my fellow directors for being so vigilant in sticking to a tight budget in these financially unstable times. During the year, I was concerned to hear a new Manager of a member service organisation state that the NSW MOW State peak body did nothing for their members, and wondered why anyone would even bother paying the annual membership fee?

I can only assume this comment was made off the cuff with no facts given to substantiate such a claim.

I therefore would like to reinforce the benefits that membership to NSW MOW peak body gives to you, and the facts of what you get for your buck.

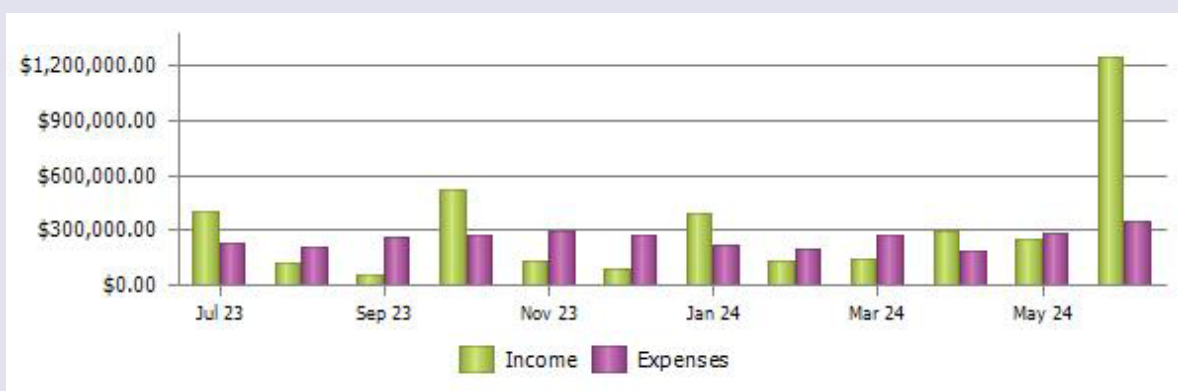
As a peak body we offer many resources to our members including policy and procedures, governance, training, marketing including web page design, staff award wages and industrial relations. All these resources are readily available to members on our web site. We have been able to offer all these resources, and keep our membership fee low, by earning a reasonable income from our asset investment portfolio, that has grown to its present size over the last 22 years. This outside income offsets the cost of day to day operations.

With the income from our assets, we are in a position to employ network support staff on the ground to work with members directly, to keep everyone up to date with legal and statutory requirements, funding contract requirements and general business support/advice. The boards aim is to continue offering members the highest support possible at a minimum cost. Our income from our asset investment portfolio is currently doing this and hopefully will continue to allow us to support our members at the same level well into the future.

Every decision made by the board is with the welfare of our members and their interest at heart. We are all part of the MOW family, working together in the best interest of our local communities. This years audited profit and loss shows the annual income and expenditure and the balance sheet shows our financial position. If you have any queries, please do not hesitate to ask myself or our Corporate Manager Puvana to explain.

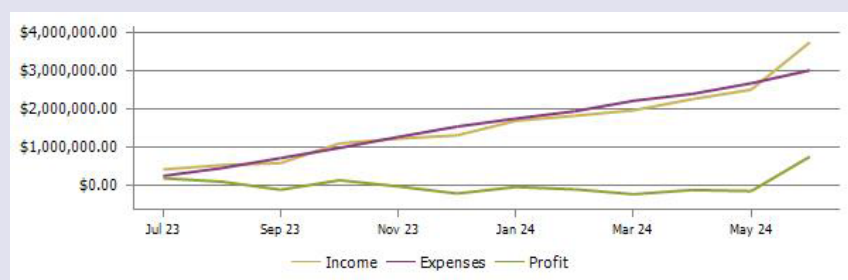
Carolyn McColl Hon. Treasurer

Income distribution



Cumulative income, expenses and P/L

- Income
- Expenses



Community Underwriting Insurance report

In 2013 the Board of MOW conducted a review of its insurance offering for members under the scheme called CRISP which had been in place for over a decade. CRISP provided insurance solutions for its members and other NFPs and allowed MOW a welcome (but flat) annual revenue stream from its commission share with the appointed insurance broker. What became obvious from the review however was that we had no formal ownership of the business, nor any relationship with the insurers that were providing the insurance capacity. We were also limited to the amount that our revenue from the share of commissions could grow. Apart from limitations in growth arising from using a single broker, we would also lose income if MOW moved brokers, as the former brokers attacked and stole clients from the CRISP facility.

In late 2013 the Board approved a strategy to terminate the single broker facility arrangement and to make an investment in a start-up underwriting agency that would deal with all insurance brokers nationally. MOW's initial investment was to transfer its expiring CRISP portfolio into the new venture, Community Underwriting. This not only provided MOW with a majority and controlling interest in Community Underwriting, but also allowed other NFPs to become shareholders and receive donations based on their revenue contribution. The MOW Board approved seed funding to the venture through a formal loan agreement and granted sweat equity shareholding for selected directors and employees of Community Underwriting to offset limited funds available to start the business.

From its early days MOW's investment in that vehicle has been challenged, beginning with the collapse of its original supporting insurers Calliden amid tough global insurance market conditions. Recovering from that position by negotiating strong alternate insurer capacity, Community Underwriting then began to leverage its position as a specialist provider of insurance to the Not for Profit sector and has achieved significant year on year growth. That growth has continued despite other significant challenges including the withdrawal of insurer support for a number of key coverages due to high claims and general changes in market conditions.

This year we celebrate Community Underwriting's 10th year of operation.

We commenced as a startup business with NSWMOW as our major shareholder, 5 other NFP shareholders and 2 employees, hoping to hold on to the 2m in premium from the CRISP portfolio. Today we are an underwriting agency recognised as a specialist in the NFP sector, with more than 25 NFP shareholders, 16 staff and over 22m in annual premiums. We have been voted by insurance brokers 8 years in a row as the best underwriting agency to provide insurance to their not for profit clients and returned more

than 8.9m in donations and small grants across the NFP sector.

Insuring not for profits is all we do. That gives us a laser focus and strong empathy with our clients and their needs. As we continue to grow, we continue to make a real difference to the way insurance is provided to our sector.



Financial Statements

For the year ended 30 June 2024

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Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2024

Your directors present this report on the company for the financial year ended 30 June 2024.

Directors

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

Name	Position
Dr Donald Morris Alexander (Reappointed 18th March 2024)	Director
Carolyn McColl	Treasurer
Chris Watt	President
Damien Isaacs (Resigned 9th February 2024)	Director
Ditte Kozak	Director
Graeme Berwick	Director
Julie Logan	Director
Penny Poulton (Retired 16th October 2023)	Director
Roger Morris	Secretary
Sharon Lawrence	Director
Sheryl Garner (Retired 17th July 2023)	Vice President
Tennille Valensisi	Vice President
Peter Gallagher (Appointed 16th October 2023, resigned 4th March 2024)	Director
Donna Smith (appointed 16th October 2023)	Director
Sue Winnett (appointed 16th October 2023)	Director
Kathy Eagar (appointed 18th March 2024)	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 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 2024

Key Performance/Measures

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

Information on Directors

Dr Donald Morris Alexander (retired 16th October 2023, appointed 18th March 2024)

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.
Donald has also worked in senior public relations positions in the aluminium industry in New Zealand and Australia.
Also he was managing partner of two consultancies, with clients such as HP, BHP, AIG, and Toyota. Donald recently retired as a senior lecturer in Public Relations and Organisational Communication and postgraduate course coordinator at Charles Sturt University, Bathurst

Penny Poulton (retired 16th October 2023)

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 (resigned 9th February 2024)

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

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2024

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 (resigned 17th July 2023)

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: FNBASCO1A: 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 2024

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

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.

Peter Gallagher (appointed 16th October 2023, resigned 4th March 2024)

Qualifications

35 years management experience, Human Resources, Quality Assurance, Risk Assessment, Compliance and Food Safety.

Experience

Currently the Service Manager for Tamworth Meals on Wheels.

Worked in community services since 2008, His experience includes 3 years managing disability accommodations, 18 months managing an Aged Care service providing CHSP and HCP services, 6 years managing in the homeless sector with refugees and 9 transitional DV houses.

Peter joined Tamworth Meals on Wheels (TMOW) in February 2019. In the 4 years, he has been with Meals on Wheels and has developed relationships and partnerships with aged care and disability services in Tamworth.

Working with a team of 9 staff and 160 volunteers TMOW operates a kitchen and provides hot, fresh and frozen meals. With over 350 active clients, TMOW produces and delivers about 120,000 meal items per year.

Peter takes pride in networking with other Meals on Wheels services. In New England, the larger services support the smaller ones with meals, advice, knowledge and expertise. TMOW liaises with other services around the state to maintain up to the date practices, share ideas and collaborate.

Before working in the community service sector, he worked 22 years in the meat industry and 3 years as a business consultant.

Peter worked with and on Management Committees/board for 22 years

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2024

Donna Smith (appointed 16th October 2023)

Qualifications

Diploma in Hospitality
Diploma in Events Management
Certificate IV in Business Management
Certificate IV in Workplace Training and Assessment
Certified Justice of the Peace in NSW

Experience

Donna Smith is the Service Coordinator for Swansea Meals on Wheels. She started her journey with Meals on Wheels as a volunteer for 6 months, then an Administration Assistant for 18 months and has been the Service Coordinator for the last 7 years.

Donna has worked in the hospitality Industry for over 40 years obtaining various qualifications.

Donna has been a part of Swansea Meals on Wheels for total of 9 years and has built up the client base significantly over the last 7 years, with senior's forums presentations and giving talks in the community and providing lunches and morning teas in conjunction with other services. This has given Swansea Meals on Wheels a great reputation of being part of the community.

Donna is an allrounder and knows every aspect of her staff and volunteer's roles and descriptions and can easily replace any staff member or volunteer when required.

Donna has ensured that the meals at Swansea Meals on Wheels production kitchen are sought after by people in the community for their nutritional value and great taste.

Donna maintains good working relationships with other Meals on Wheels services in the region and is committed to strengthening the network.

Sue Winnett (appointed 16th October 2023)

Qualifications

Special interest in service provision supporting people living with Dementia

Experience

Sue lives and works in the southern Riverina rural town of Holbrook-the submarine town. She enjoys spending her spare time with family, travelling, participating in her local show society board, gardening and with her assortment of furry friends. She was the Holbrook Citizen of the Year in 2019 and nominated for the Greater Hume Citizen of the Year, also in 2019.

Currently, Sue is the Service Manager at Holbrook Meals on Wheels Service Inc. (HMOW), She has worked for HMOW for 19 years, commencing as the Service Coordinator and at that time the only paid employee. She has experienced many changes in the HACC and CHSP field. She hopes to be a representative for very small rural and remote Meals on Wheels services, bringing their viewpoint to the Board of MOWNSW especially through the current round of Aged Care Reforms.

Over the past 19 years HMOW has expanded service provision area, initially merging with Walla Walla Meals on Wheels and then moving to provide a meal service across the Greater Hume Council area. HMOW also now provides Social Support, Other Food Services and Community Transport under the CHSP programme and employs five workers across the programmes

Directors' Report

for the year ended 30 June 2024

Kathy Eagar (appointed 18th March 2024)

Qualifications BA (Fine Arts, Education and Psychology)
MA (Psychology)
Grad Dip Educ Stud (Health)
PhD (Public Health)
FAFRM (Hon)

Experience

Inaugural Professor of Health Services Research and Foundation Director of the Australian Health Services Research Institute (AHSRI) at the University of Wollongong, a position she held from 1997 until her retirement from the University of Wollongong at the beginning of 2023.

Established and was Executive Director of the Australasian Rehabilitation Outcomes Centre (AROC), the Palliative Care Outcomes Collaboration (PCOC), electronic Persistent Pain Outcomes Collaboration (ePPOC) and the Palliative Aged Care Outcomes Program (PACOP).

Authored over 600 articles, papers and reports on wide-ranging health service research issues including health care management, palliative care, aged care, health outcomes, information systems and funding of the Australia and New Zealand health and community care systems. She is internationally recognized in particular for her work in casemix classification development, funding system design, patient reported outcome measurement and value-based health care. She is well known for her cutting edge work in palliative care, rehabilitation, mental health and aged care.

Undertaken extensive work in the aged care system over the last two decades. Most recently she led the design of the new Australian National Aged Care Classification (AN-ACC) and funding model for residential aged care that will be implemented nationally from October 2022. She also worked as an adviser to the Aged Care Royal Commission and undertook research commissioned by the Royal Commission into the adequacy of residential aged care staffing. Based on that research, the Australian government has mandated staffing ratios and introduced a five star public reporting system for aged care.

Currently designing a new ambulatory care classification system for the Kingdom of Saudi Arabia.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2024

Meetings of Directors

During the financial year, 10 meetings of directors were held. Attendances by each director were as follows:

Name	Directors' Meetings	
	Number eligible to attend	Number attended
Carolyn McColl	10	10
Chris Watt	10	10
Damien Isaacs	4	3
Ditte Kozak	10	8
Graeme Berwick	10	7
Julie Logan	10	9
Roger Morris	10	1
Sharon Lawrence	10	7
Sheryl Garner	0	0
Dr Donald Morris Alexander	5	3
Penny Poulton	1	1
Tennille Valensisi	10	10
Peter Gallagher	5	4
Donna Smith	9	7
Sue Winnett	9	9
Kathy Eagar	4	3

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 2024, the number of members was 135 (2023: 138).

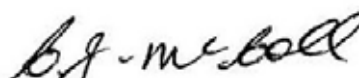
Signed in accordance with a resolution of the Board of Directors.

Director:



Chris Watt

Director:



Carolyn McColl

Dated: 16th September 2024

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 2024,

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 16th day of September 2024

Meals on Wheels NSW Ltd

Statement of Comprehensive Income

for the year ended 30 June 2024

	Note	2024 \$	2023 \$
Revenue	1	1,019,135	952,030
Other income		2,726,913	2,496,511
Administrative expenses	2	(601,628)	(577,820)
Depreciation & amortisation	2	(323,278)	(326,519)
Employee benefit expense		(1,612,634)	(1,539,810)
Fundraising expense		(469,895)	(427,411)
Surplus/(deficit) before and income tax		738,613	576,981
Income tax expense		-	-
Net surplus/(deficit) after income tax		738,613	576,981
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		738,613	576,981
Total comprehensive income attributable to members of the entity		738,613	576,981

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd

Statement of Financial Position

for the year ended 30 June 2024

	Note	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	317,639	1,052,556
Trade and other receivables	4(a)	1,496,970	1,099,727
Inventories	5	15,659	17,055
Other assets	6	2,585,832	1,031,247
Total current assets		4,416,100	3,200,585
NON CURRENT ASSETS			
Trade and other receivables	4(b)	70,000	-
Other financial assets	7	2,134	1,829
Property, plant and equipment	8	14,498	38,575
Investment properties	9	8,278,341	8,510,921
Right-of-use assets	10	118,160	179,808
Total non current assets		8,483,133	8,731,133
Total assets		12,899,233	11,931,718
CURRENT LIABILITIES			
Trade and other payables	11	646,523	375,178
Lease liabilities	12(a)	66,041	61,794
Employee benefits	13(a)	446,867	404,742
Total current liabilities		1,159,431	841,714
NON CURRENT LIABILITIES			
Lease liabilities	12(b)	64,353	130,394
Employee benefits	13(b)	4,653	27,427
Total non current liabilities		69,006	157,821
Total liabilities		1,228,437	999,535
Net assets		11,670,796	10,932,183
Represented by			
EQUITY			
Retained surplus		11,670,796	10,932,183
Total equity		11,670,796	10,932,183

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 2024

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2022	10,355,202	10,355,202
Surplus/(deficit) attributable to members	576,981	576,981
Balance as at 30 June 2023	<u>10,932,183</u>	<u>10,932,183</u>
Surplus/(deficit) attributable to members	738,613	738,613
Balance as at 30 June 2024	<u>11,670,796</u>	<u>11,670,796</u>

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd

Statement of Cash Flows

for the year ended 30 June 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from fundraising & members		2,427,360	2,078,113
Payments to suppliers and employees		(3,395,655)	(2,791,312)
Interest & investment income received		91,595	29,027
Donations received		66,310	339,243
Receipt from grants		<u>1,066,207</u>	<u>1,004,914</u>
Net cash provided by operating activities	14(b)	<u>255,817</u>	<u>659,985</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		14,545	-
Purchase of property, plant and equipment		(4,974)	(967)
Payment for investments		(1,000,000)	(1,000,000)
Payment for available for sale investments		<u>(305)</u>	<u>(625)</u>
Net cash used in investing activities		<u>(990,734)</u>	<u>(1,001,592)</u>
Net increase / (decrease) in cash and cash equivalents held		(734,917)	(341,607)
Cash and cash equivalents at beginning of financial year		<u>1,052,556</u>	<u>1,394,163</u>
Cash and cash equivalents at end of financial year	14(a)	<u>317,639</u>	<u>1,052,556</u>

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 2024

NOTE 1 MATERIAL ACCOUNTING POLICY INFORMATION

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 16th September 2024 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 2024

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 2024

(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 2024

(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 2024

(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 2024

(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 2024

(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 2024

(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 2024

(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 2024

(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 administrating 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 2024

	2024	2023
	\$	\$
NOTE 1		
REVENUE		
Revenue from delivery of services		
Government funding - DSS	736,609	701,532
Grants - Tool kit and EPA	116,982	96,338
Memberships	124,024	133,979
Advertising & marketing - services contributions	18,473	14,000
Sales - promotional goods	3,705	3,053
Sales - publications	3,634	3,106
Sundry income	15,708	22
	<u>1,019,135</u>	<u>952,030</u>
Other income		
Profit on disposal of non-current assets	14,545	-
Insurance commission (donated from associated entity)	1,471,904	1,142,191
Lease income	266,121	253,472
Donations, bequests and sponsorship	66,310	339,243
Fundraising	811,138	726,678
Car reimbursements	5,200	5,900
Other income - Refunds	100	-
Interest received (other)	2,529	3,066
Interest received (investments)	89,066	25,961
	<u>2,726,913</u>	<u>2,496,511</u>
Total revenue and other income	<u>3,746,048</u>	<u>3,448,541</u>
NOTE 2		
PROFIT FOR THE YEAR		
Profit before income tax expense has been determined after:		
Depreciation		
Furniture, fittings & equipment	9,811	12,054
Motor vehicles	19,239	20,236
Right-of-use asset	61,648	61,649
Depreciation investment property	232,580	232,580
	<u>323,278</u>	<u>326,519</u>
Significant items in administration expenses		
Audit fees		
- Audit services	13,900	13,850
Total auditors remuneration	<u>13,900</u>	<u>13,850</u>
Advertising & marketing	128,309	130,130
Legal fees	62,138	32,985
Investment property expenses	48,384	35,945
Interest - lease liability	5,994	7,258
Provision for financially disadvantaged claims	-	82,546

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2024

MEALS ON WHEELS NSW LTD NOTES TO THE FINANCIAL STATEMENT For the year ended 30 June 2024

	2024	2023
	\$	\$
NOTE 3		
CASH AND CASH EQUIVALENTS		
Cash on hand	500	500
Cash at bank	317,139	552,056
Term deposits	-	500,000
	<u>317,639</u>	<u>1,052,556</u>
NOTE 4		
TRADE AND OTHER RECEIVABLES		
(a) Current		
Trade receivables	5,437	14,791
GST receivable	13,093	-
Interest receivable	51,272	14,936
Other receivables (associated entity)	1,427,168	1,070,000
	<u>1,496,970</u>	<u>1,099,727</u>
(b) Non Current		
Advances to Meals on Wheels Organisations	70,000	-
	<u>70,000</u>	<u>-</u>
NOTE 5		
INVENTORIES		
At cost:		
Stock on hand	15,659	17,055
	<u>15,659</u>	<u>17,055</u>
NOTE 6		
OTHER ASSETS		
Rental Bond	21,038	21,038
Prepayments	11,221	10,209
Term deposits	2,553,573	1,000,000
	<u>2,585,832</u>	<u>1,031,247</u>
NOTE 7		
OTHER FINANCIAL ASSETS		
Available for sale financial assets		
Unlisted investment - shares in unlisted entity - at cost	2,134	1,829
	<u>2,134</u>	<u>1,829</u>

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2024

	2024	2023
	\$	\$
NOTE 8		
PROPERTY, PLANT & EQUIPMENT		
Furniture, fixtures & fittings - at cost	105,125	100,151
Less Accumulated depreciation	<u>(90,627)</u>	<u>(80,815)</u>
	<u>14,498</u>	<u>19,336</u>
Motor vehicles - at cost	79,520	101,179
Less Accumulated depreciation	<u>(79,520)</u>	<u>(81,940)</u>
	<u>-</u>	<u>19,239</u>
Total plant and equipment	<u>14,498</u>	<u>38,575</u>
Total property, plant and equipment	<u>14,498</u>	<u>38,575</u>

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	19,336	19,239	38,575
Additions	4,973	-	4,973
Disposals	-	-	-
Depreciation	(9,811)	(19,239)	(29,050)
Closing Balance	<u>14,498</u>	<u>-</u>	<u>14,498</u>

NOTE 9 INVESTMENT PROPERTIES

Investment property - at cost	9,303,190	9,303,190
Less Accumulated depreciation	<u>(1,024,849)</u>	<u>(792,269)</u>
	<u>8,278,341</u>	<u>8,510,921</u>

	Investment Property	Total
Opening Balance	8,510,921	8,510,921
Additions	-	-
Disposals	-	-
Depreciation	(232,580)	(232,580)
Closing Balance	<u>8,278,341</u>	<u>8,278,341</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 transferred to investment property during the year ended 30 June 2022 as the intention is now to hold the investment for rental income purposes.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2024

	2024	2023
	\$	\$
NOTE 10		
RIGHT-OF-USE ASSET		
Right of use asset	308,243	308,243
less Accumulated depreciation	(190,083)	(128,435)
	<u>118,160</u>	<u>179,808</u>
Total right of use asset	<u>118,160</u>	<u>179,808</u>
Movement in carrying value:		
Opening balance	179,808	
Recognition of right of use asset during the year	-	
Depreciation	(61,648)	
	<u>118,160</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.

NOTE 11 TRADE AND OTHER PAYABLES

Current

Trade payables	27,142	30,314
Accrued expenses	14,864	17,488
Other payables	16,078	130
GST payable	-	1,983
Income in advance	208,650	99,394
Provision for Financially Disadvantaged Claims	231,446	82,546
Revenue in advance - Innovation hub	113,807	113,807
PAYG withholding	34,536	29,516
	<u>646,523</u>	<u>375,178</u>

NOTE 12 LEASE LIABILITIES

(a) Current

Lease liabilities	66,041	61,794
	<u>66,041</u>	<u>61,794</u>

(b) Non Current

Lease liabilities	64,353	130,394
	<u>64,353</u>	<u>130,394</u>

NOTE 13 EMPLOYEE BENEFITS

(a) Current

Provision for Annual leave	176,017	175,239
Provision for Long service leave	270,850	229,503
	<u>446,867</u>	<u>404,742</u>

(b) Non Current

Provision for Long service leave	4,653	27,427
	<u>4,653</u>	<u>27,427</u>

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2024

		2024	2023
		\$	\$
NOTE 14	CASH FLOW INFORMATION		
(a) Reconciliation of Cash	Note		
Cash on hand	3	500	500
Cash at bank	3	317,139	552,056
Term deposits	3	-	500,000
		<u>317,639</u>	<u>1,052,556</u>
(b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) after Income Tax			
Surplus/(deficit) after income tax		738,613	576,981
Non-cash flows			
Depreciation (excluding right-to-use asset amortisation)		261,630	264,870
Profit on disposal of non-current assets		(14,545)	-
Changes in assets and liabilities			
(Increase)/decrease in receivables		(467,243)	(169,177)
(Increase)/decrease in inventories		1,396	1,610
(Increase)/decrease in other assets		(554,585)	(4,203)
(Increase)/decrease in right-to-use assets		61,648	61,649
(Decrease)/increase in payables		271,346	42,158
(Decrease)/increase in lease liabilities		(61,794)	(57,750)
(Decrease)/increase in provisions		19,351	(56,153)
Cash flows generated by operating activities		<u>255,817</u>	<u>659,985</u>

NOTE 15 CONTINGENT LIABILITIES AND CONTINGENT ASSETS

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

NOTE 16 KEY MANAGEMENT PERSONNEL REMUNERATION

Key management personnel compensation:

short-term employee benefits	651,047	716,922
post-employment benefits	73,502	70,486
other long-term benefits	20,675	1,839
	<u>745,224</u>	<u>789,247</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 2024, 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 2024, 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 2024 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 2024

	2024	2023
	\$	\$
NOTE 19 FUNDRAISING INCOME AND EXPENSES		
Gross proceeds from fundraising appeals	811,138	726,678
Less: total costs of fundraising	<u>(469,895)</u>	<u>(427,411)</u>
Net surplus from fundraising	<u>341,243</u>	<u>299,267</u>
Direct costs		
Contract charges	<u>(469,895)</u>	<u>(427,411)</u>
Total costs of fundraising	<u>(469,895)</u>	<u>(427,411)</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 \$341,243 (2023: \$299,267) 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		2024	2023
		%	%
Total cost of fundraising /			
Gross proceeds from fundraising	469,895 / 811,138	58%	59%
Net surplus from fundraising /			
Gross proceeds from fundraising	341,243 / 811,138	42%	41%
Total cost of fundraising /			
Total expenditure	469,895 / 3,007,435	16%	15%
Total cost of fundraising /			
Total income	469,895 / 3,746,048	13%	12%

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 2024

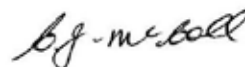
The directors of the registered entity declare that, in the directors' opinion:

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 2024 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 : 16th September 2024

Meals on Wheels NSW Ltd

Declaration under the Charitable Fundraising Act

for the year ended 30 June 2024

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 : 16th September 2024

**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 2024, 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 material accounting policy information, 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 2024 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
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 W kellypartners.com.au

Liability limited by a scheme approved under Professional Standards Legislation

- 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 2024, 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 2024 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 16 September 2024

Meals on Wheels NSW is
funded by



Australian Government
Department of Health

nswmealsonwheels.org.au

