



Meals on Wheels NSW

Annual Report

2021-2022

More
than just
a meal



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Chief Executive Officer

Gail Carroll

*General Manager,
Network Strategy and Services*

Puvana Thillai Nadesan

General Manager, Corporate Services

Claudia Odello

General Manager, Marketing and Fundraising

NETWORK SUPPORT TEAM

Tim McGovern

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

Susan Terry

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

Maria Rummery

Northern Rivers, Mid North Coast and New England Regions

Pam Mulholland

Riverina Murray Region

Fiona Scott

Illawarra and Southern Highlands Regions

CORPORATE SERVICES TEAM

Liza Torres

Corporate Services Officer

Rezwan Sarker

Administration Officer

MARKETING TEAM

Sue Dryden

Volunteer / Marketing Coordinator

Board of Directors

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



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more
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meal

Meals on Wheels NSW

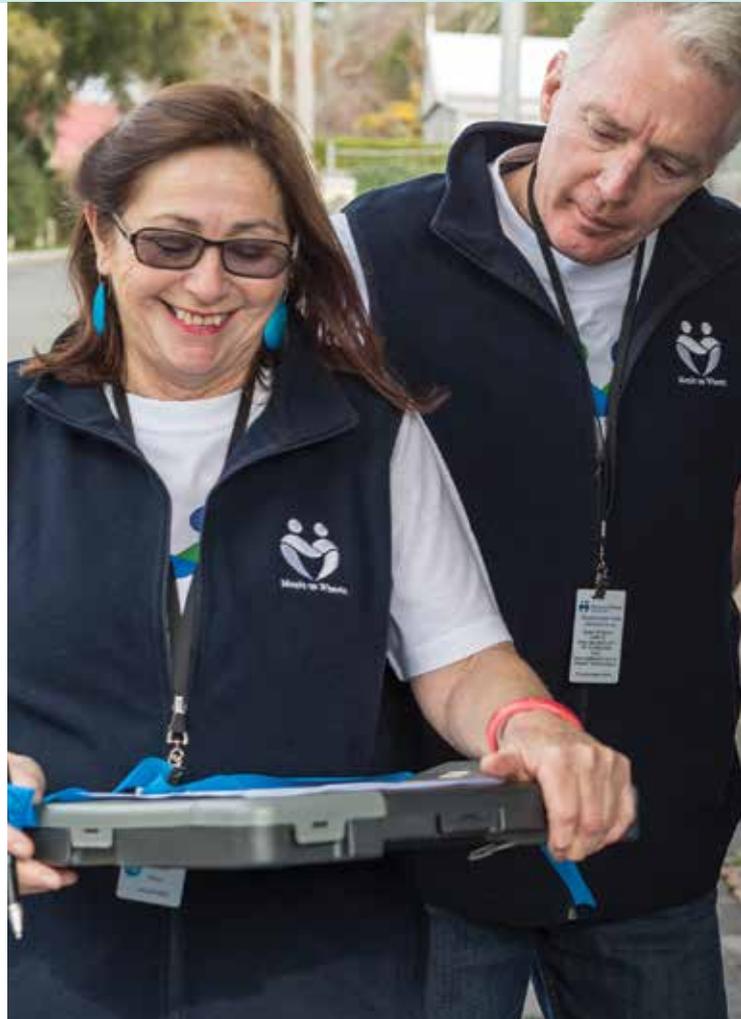
About us

Meals on Wheels NSW represents over 143 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 60 years. Helping frail older people and younger people with disabilities in their homes where most are happiest and maintain independence is at the heart of what we do.

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



Our role as a peak body

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

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

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

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

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



President and CEO's report



The lines between these past years seem to have blurred considerably with no real need for a calendar as one day/week/month seems to flow into the next, or is that just me? Last year we were thinking that the trials of the previous year would be behind us and we would sail into the New Year with determination and renewed spirit. The reality has been more of the same and we are finding that our resilience as a group and individually is being seriously stretched, again.

The past twelve months has seen our services called upon, as in previous times of crisis, to step up and help our communities as they have struggled through floods and continuing COVID outbreaks. The real strength in our communities is our ability and willingness to be available as staff and volunteers to help out where we can and keep our older community members safe. The role we play in our communities is the part that the government and bureaucrats seem to have difficulty grasping an understanding of.

On top of all this we have still had to manage the demands of change that until recently were coming at us very quickly. We are talking of course about the Support at Home program.

The delay to the planned implementation date, allowing another 12 months to consider the right way to do what will be a major undertaking, is a good thing for all concerned. The extended timeframe more closely aligns with the Aged Care Royal Commission findings and will allow for better outcomes.

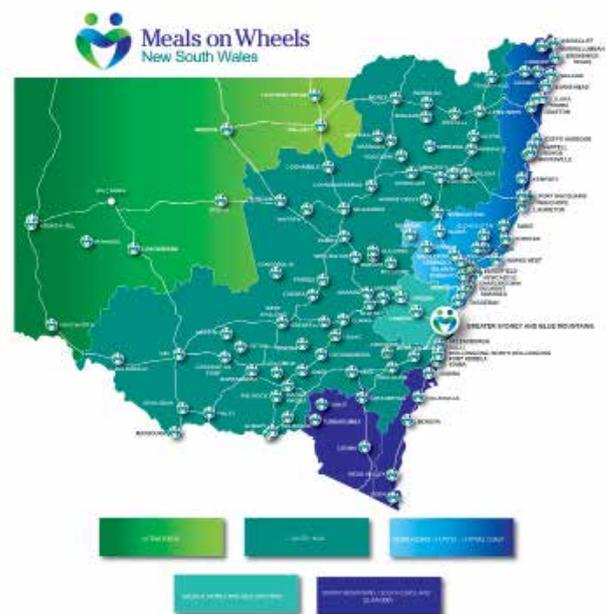
As you are all by now aware, Meals on Wheels NSW, along with Meals on Wheels Australia, has been heavily involved in the Support at Home Alliance. This group of peak bodies is leading the design of a better way to implement the changes proposed under Support at Home. The consensus is that while it would be good to carry on with business as usual, we can see this is not going to be the case. The ability of this group to highlight the problems with the proposal and to offer workable solutions that the services and the government can abide will be critical in the success of the roll out.

We have willingly become involved in the Future Fit program and we must extend a huge thank you to the services across our state who participated in the

collection of critical data. Future Fit started as an initiative of Meals on Wheels Australia. The previous government had stopped listening to MoWA's requests for funding increases as they could not provide proof that what our services were doing was beneficial. MoWA sought funding to do the study. The government of the day, instead of awarding funds to MoWA, contracted a third party (Miles Morgan Australia) to carry out the study.

The data collection was a critical first step in the process. Miles Morgan needed to understand the complexities of what is Australia's largest grass roots community run service organisation. The whole process will look at viability issues right across the network. The findings will not only prove to government what we do and do well it will also highlight problems that require addressing before they become critical to our long term survival. This is important work and we encourage all of you to continue to support the process.

Finally, a big thank you to the CEO and staff from the Meals on Wheels NSW office. Thanks also to the board of Meals on Wheels NSW for their ongoing support. Finally, a huge thank you to all the services the staff and volunteers that do such an amazing job in their local communities.



2021-2022

Year in review

Corporate Services

2021-22 was the first year that we ran a deficit. This was largely due to a very substantial increase in the output of the organization in assisting services to cope with Covid 19. We budgeted for a heavy loss of more than \$300,000. Our situation was exacerbated by the absence of any rental or investment income during year. With careful spending and the continued excellent performance of Community Underwriting we were able to bring down the deficit to \$72,000. In spite of the loss of income we were still be able to continue the services we were providing to our members and to maintain staffing at acceptable levels. Though the lock down was lifted the COVID pandemic continued to have a big impact on our

fundraising. Our staff continued to serve the member services mostly by ZOOM and face to face where possible. Our member services were able to continue to serve the vulnerable people in our community without excessive disruption but with Herculean efforts, which we greatly appreciate. We were unable to access the COVID emergency grants Government available to Service Providers, and this imposed additional burdens in delivering all of the extra services during that period without access to the funding to do so. The public and corporate sector however, as always recognized the great need of our

presence, and supported us by way of cash donations and goods and services. Our organization distributes donations that we receive to member services who have clients who cannot afford to contribute towards their meal costs. This year we have distributed \$50,916.00. We remain thankful for receiving our regular govt funding, insurance income, proceeds from raffles, corporate partners and donations from the public and membership contributions. Without them it would have been impossible for us to continue to give the support to our services who in turn support our clients. Thank you to members who are using our police checks for volunteers and staff. Please contact Rezwan at reception@nswmealsonwheels.org.au if you need information about our Police checks if you are not already accessing our services.

Network Support

What a year! On behalf of the Network Support team, I draft this report with a thankful heart. As we were once again required to confront the COVID 19 pandemic which has affected so many in our communities, services faced some unexpected challenges which they confronted with such tenacity and strength. One thing that resounded with us was the continued dedication and commitment of our service staff, volunteers, and management committee members who worked tirelessly through the year and successfully navigating the ever-changing environment in which we now live. Well done. The ever-changing environment did not only stay with COVID. The Support at Home reforms started with the Network Support team working consistently to review and write responses to any consultations held by the government. Work started with understanding your unit costs, to be ready for the transition to funding in arrears. Network staff, Susan Terry, worked with Carrie Hayter Consulting to develop a tool to help in understanding the services unit costs. Implementing change is never easy, however I would like to congratulate services on their smooth transition. The reforms have been with us for years. Miles Morgan Australia and Associates received funding from the Federal government to ensure we are "Future Fit" whatever the outcome of the reforms may look like. I encourage you to take part in any work initiated by Miles Morgan Australia as they are here to support our future direction. The National conference was held in Brisbane, one of the best we have been to. So much knowledge was captured in one conference, although on a personal note, my favourite speaker was Li Cunxin who wrote Mao's Last Dancer, as what resonated with me was the power of perseverance and the love of family.

Sadly, we said farewell to Fiona Scott, Network Support consultant for the Illawarra and Southern Highlands areas. We will however still see her on occasion, as she has kindly agreed to fill a temporary position with Miles Morgan Australia and Associates, working on the Future Fit program. Fiona insists this will be her last appointment, before joining the ranks of 'retirees of leisure.'

The Network Support Team have had an outstanding year, with resources developed, the tireless work of keeping up with the reforms and the service support to name a few has been phenomenal. Tim McGovern, Susan Terry, Pam Mulholland, and Maria Rummery, well done and thank you. Thank you to our Board, CEO - Les McDonald, Corporate Services - Puvana Thillai Nadesan, Lisa Torres and Rezwan Sarker and Marketing team - Claudia Odello and Sue Dryden who have been a powerhouse in supporting the Network Support team through their very strenuous year. We would also like to thank the Federal government for their continued financial support to ensure our services are supported through the reforms and their continued consultations with service providers and clients to ensure a seamless aged care future.

Marketing, Fundraising and Technology

In 2021-2022 we introduced several marketing initiatives to support local Meals on Wheels services, volunteers and to raise the profile of Meals on Wheels across the State. We are extremely proud of the work that was completed during a time of uncertainty with the pandemic.

Home Care Package Tool Kit

We developed and launched a tool kit for members as well as to promote Meals on Wheels at a Statewide level. The tool kit contains resources for members to utilise locally to promote Meals on Wheels to prospective Home Care Package meal recipients, Home Care Package providers, existing Commonwealth Home Support Program clients who may be ready to transition to a Home Care Package, and the general public. These tools are in the form of videos, an animation, informational style leaflets, postcards, brochures, a new range of icons and a magnet.

Meals on Wheels NSW conducted a large direct mail campaign, sending an information pack to all Home Care Package Providers in NSW, Private and Public Hospital Discharge Units, Service NSW and Services Australia (NSW branches).

A webinar was held with members to go through the new tool kit and our Statewide marketing plan for sharing the resources. The tool kit was shared with members via the Meals on Wheels NSW member portal and also via USB delivered directly to each member.

Help Stop the Spread of Loneliness Campaign

The Help Stop the Spread of Loneliness Campaign asks the general public to leave thoughtful and kind messages for Meals on Wheels clients via a micro-site (helpstopthespread.org.au). Our aim is to collect 20,000 messages and to date we have achieved 60% of our goal.

This campaign was shared with our Friends of Meals on Wheels email database, on our social media channels and via our corporate partners, and also attracted some media attention, as Meals on Wheels helps stop the spread of loneliness, via a friendly visit by a volunteer when delivering meals.

A sample of messages were printed on postcards and distributed to each Meals on Wheels NSW member earlier in the year with the intention of the postcards being distributed to clients with their meals.



To you, the Elders in our community. Thank you so much for every contribution you have made to make Australia a truly wonderful and fortunate place to live. Without those who have gone before us, none of us would have any foundation to stand on. Your presence is truly precious, wanted and needed, and we are all richer because of you.

HELP US STOP THE SPREAD OF LONELINESS - Samantha



Other Marketing Focus Areas 21/22

We took part in the NSW Seniors Festival in March at the Sydney Convention Centre. Our focus was on nutrition and the Meals on Wheels difference. Thank you to Reckitt who supported us by donating products for us to give away at the event.

The Meals on Wheels Challenge APP development also took place, with countless hours being spent on building an engaging quiz style app suitable for 5-99 year olds. We are looking forward to launching this APP in the coming months! Thank you to TCS for your continued support via the TCS Community Innovation Program.

Helen Keller once said "Alone we can do so little, together we can do so much". A big thank you to Sue Dryden for all of her hard work, persistence and dedication this year. Thank you to Les MacDonald, for his continued leadership and the entire Meals on Wheels NSW team, board and members for your ongoing support.



NETWORK SUPPORT

4682

General Advice
Service Contacts

225

Service Visits/
Training

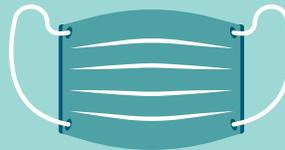


22

Grant Applications

38

Policy Discussion
Papers



- 12** News for Services
- 3** Relish Magazines
- 3** Wintalyka Magazines
- 52** Weekly Windups
- 20** New Templates/Resources

CORPORATE SERVICES



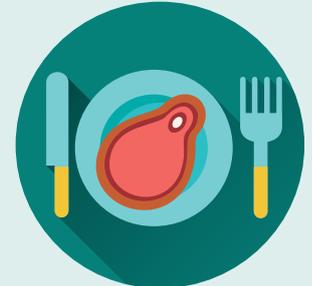
20% of
Members sought
Financially
Disadvantaged
Fund Assistance



2303

National Police
Checks processed

6044
Meals funded



MARKETING

\$5.77
million

in PR value received in NSW between
July '21 – June '22



Online Volunteer Training

3265

modules completed

11,927

Facebook
page likes



652

Twitter followers



491

Instagram
followers



495

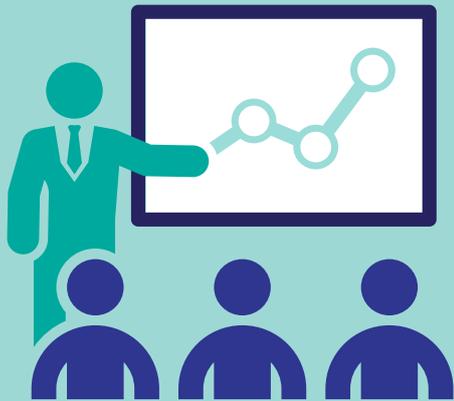
LinkedIn
followers



106 Youtube
listed videos



5664 Hours Dedicated to Aged Care Reforms



468 ZOOM meetings held with members

19 Food Forums (Face to Face)

1372

Online Contact Us referrals to services from clients and volunteers



2488

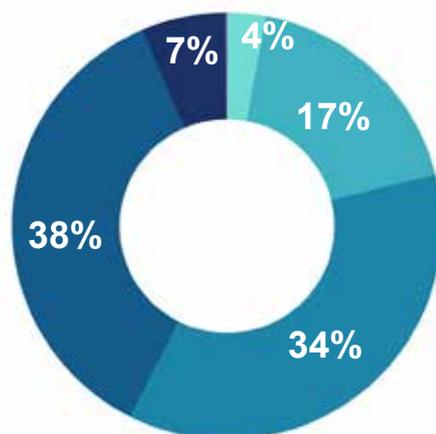
Phone referrals to services from clients and volunteers

COMMUNICATION: **6** Marketing updates sent **5** Marketing webinars held

1156

Volunteer applications received online

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



\$814k

Corporate partner donated goods value received July '21- June '22



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)

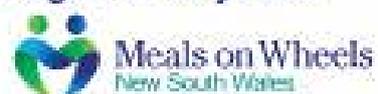
Tata Consultancy Services believe that technology has the potential to change the way the not-for-profit and social enterprise sector delivers services to the community and advocates for change. By empowering the not-for-profit sector and social enterprises with world leading technology solutions, TCS 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' and look forward



Take the Meals on Wheels Challenge

Download our new quiz app today! Suitable for ages 5 - 99 years!

Powered by **tcs** TATA CONSULTANCY SERVICES





to launching this to the general public very soon!

Beyond Bank Australia

Beyond Bank Australia is proud to sponsor the Meals on Wheels NSW 2021 **Cuppa for a Cause** program.

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

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

Beyond Bank is 100% owned by its customers and uses its profits to benefit local communities through fundraising, project support, volunteering and foundation programmes. And as Australia’s first bank to be certified as a B Corp, it is committed to making a positive economic, social and environmental impact. This certification means the bank has met the highest standard in performance, transparency and accountability.

Reckitt

We are proud to have partnered with Reckitt, who donated Pine o Cleen products to support Meals on Wheels NSW at the NSW Seniors Festival.

April Group

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

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

NSW Environment Protection Authority

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

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



The team from TCS visiting the Meals on Wheels NSW booth at the NSW Seniors Festival, March 2022



Beyond Bank Double Donation Day, August 2021



Seniors Festival visitors, receiving goodies kindly donated by Reckitt, March 2022

Meals on Wheels NSW Volunteer Honour roll

20–30 Years of Service

Auburn Meals on Wheels

Suzanne Roper

At Home with Willoughby Meals on Wheels

Earle Deitz
Richard Drake
Merle Hounsell
Mary Shaw
Irene Connelly
Michelle Bloxham

Blue Mountains Food Service

Deidre Madden
Helen Boyle

Coa Sydney Inc

Vivienne Kluk
Candice Ginsburg
Marika Pogany

Camden Meals on Wheels

Diane Asmussen
Barbara Brown
Kay Sidman

Casino Meals on Wheels

Vivien Gray
Wendy Edwards
Benilda McEnery
Maureen Benn
Dianne Armitage
Shirley Garrard
Brian Garrard
Vanessa Forrester
Kerry Ryan
Carrie Kennedy

Central Coast Meals on Wheels

Catherine Goodwin
Keith Asplet
Sylvia Asplet
Tony Gray
Martin Ayres
Hera Chio
Bing Chio
Paula Hardwick
Wendy Innes
James Innes
Shamus O'Reilly
Gail Ransley
Mary Tonkin
Bronwyn Ward
Harry Ward
Dot Phillips

Coffs Coast Meals on Wheels Inc

Sheila Dunn
John McClure
Lyn McClure
Valmai Clouten
Eileen Palmer

City of Sydney Meals on Wheels

Dimity Fowler

Crows Nest Centre

Athol Jenner
Wendy Trevor Jones

Dungog and District Neighbourcare

Esma Tiernan
Cathy Easedown
Meri Greig
Russell Jessop
Heather Boorer
Joyce Byron
Margaret Shearman
Beryl Rumbel

Elaine Johnston
Colleen Jones

Eurobodalla Meals on Wheels

Jean Venville
Isabel Carey

Griffith Meals on Wheels Inc

Margo Hunt
Mavis McWilliam
Rhonda Villata
John Heath
Maddalene Miotello
Connie Darrington

Gunnedah Meals on Wheels Assoc Inc

Nancye Farquhar
Heather Welsh
Val Ingall
Brian Marshall
Ellen Riley
Pam Shaw
Coralie Howe
Anthony Blake
Ann Penrose
Gwenda Barnier
Michael Barnier
Roslyn Whittaker
Ruby Moses
Rudy Molenkamp
Leanne Scott
Ross Scott
Judith Kleinschafer
Loretta Kennedy
Prue Lister
Samantha Guest
Margaret Waugh
Carol Melville
Angela Barnes
Sandra Tydd
Gwendoline Donaldson
Lurline Wilson
Narelle Douglas
Gwen Hinchey

Simon Lister
Deidre Andren

Holbrook Meals on Wheels

Sharyn Bartels-Waller
Anne Keogh

IC Care-Wollondilly Support & Comm Care

Diana Ferguson

Inverell Meals On Wheels

Tony King
Sue Szumowski

Kiama Meals on Wheels

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

North Shoalhaven Meals on Wheels

Kevin Huckel

Omnicare Alliance Ltd

Joy Cato
Alan Anderson
Helen Anderson

Swansea Meals On Wheels

Carol Broska
Barbara Smith
Douglas Smith
John Loss
Neville Molony
John Craig

Southern Shoalhaven Meals on Wheels

Jennifer Millen

Sydney Community Services

Jocelyn Gregory
Judy Murphy
Margaret Teen
Colin Winegardner
Beverly Winegardner
Peter Chatfield
Nola Strom

Tamworth Meals On Wheels Inc

Pamela Kidson
Lorraine Valk
Robyn Dunstan
Kathleen Woolaston
Monica Mary Nicholls
William Nicholls
Lesley Callcott
Peter Scorgie
Diane Matheson
Frances Kathleen Kerr
Kay Reid
Desmond Keech
Judith Keech
Patricia Balcombe
John Reid
Pamela Hall
Janet Treloar
Catherine Norvill
Beverley Hobson

31–40 Years of Service

Auburn Meals on Wheels

Betty Mayo

At Home with Willoughby Meals on Wheels

Patricia Governor
Kerrie Williams
Paula Campbell

Berry Meals on Wheels

Marilyn Joyce Kellett

Bega Valley Meals on Wheels

Carolyn McColl

Blue Mountains Food Service

Doreen Kinsella

Coa Sydney Inc

Sara Gresham

Casino Meals on Wheels

Ruth Burt
Margaret Boyd
Kay Evans
Helen Moffitt
Patricia Hanna
Barbara Magnay

Central Coast Meals on Wheels

Denise Denny
Pam Finch

Crows Nest Centre

Loma Thomas

Griffith Meals on Wheels Inc

Margaret Heath
Pat Corner
Marion Mickan
Lyn Taber
Rhonda Miranda
Kerry Crump
Lyn Jasprizza

Lyndsey Martyn
Helen Martyn
Lucy DeRossi
Helen Davoren
Sue Chittick

Gunnedah Meals on Wheels Assoc Inc

Elizabeth Blake

Inverell Meals on Wheels

Margaret Woodham

IC Care-Wollondilly Support & Comm Care

Colin Gray

Kiama Meals on Wheels

Lyn Mitchell

Omnicare Alliance Ltd

Joan Mathewson
Josephine Robinson
Gillian Lewis
Patrecia Legge

Swansea Meals on Wheels

Margaret Haddow

Sydney Community Services

Trish Chatfield
Sharon Whitbourne

Tamworth Meals On Wheels

Jo-Anne Newberry
Susan Thompson

41–50 Years of Service

Casino

Meals on Wheels

Margaret Newstead
Kay Rowse

Coffs Coast Meals on Wheels Inc

Margaret Hoschke
Heather Masia

Eurobodalla Meals on Wheels

Anne Wakelin

Griffith Meals on Wheels Inc

Pat Mardon
Julie McWilliam
Margaret Haggarty

Gunnedah Meals on Wheels Assoc Inc

Leonie Harley
Kay Benham

Inverell Meals on Wheels

Julie Dun

Kiama Meals on Wheels

Irene Cook
Robyn McQuire

Swansea Meals on Wheels

Keith Graham
Maureen Adams



Honour roll

Auburn Meals on Wheels

Delma Lloyd

Griffith Meals on Wheels Inc

Barbara Dickson

John Dickson

Heather Baltieri

Darryl Baltieri

Dot Peisley

Gunnedah Meals on Wheels Assoc Inc

Catholic Ladies (Organisation)

Holbrook Meals on Wheels Service Inc

Ken Hulme

Inverell Meals on Wheels

Patricia Henderson

Kiama Meals on Wheels

Marion Witheridge

Ann Dawes



2021 Winners Innovation awards

“ Mobile Meals on Wheels ”

Congratulations to Bega Valley Meals on Wheels

A grant from the Foundation for Rural and Regional Renewal (FRRR) provided Bega Valley Meals on Wheels with the funds to purchase a mobile freezer trailer for use in natural disasters. After overcoming supply issues and lack of freezers due to COVID, they can now evacuate their distribution centre and relocate to a secure zone elsewhere in the shire and keep operating safely. Using mobile telephones, computers and the internet their operations are now fully flexible and responsive to natural disasters. The mobile freezer is designed to be used in any location with a normal household power supply. During natural disasters, it is a practical and affordable solution, and has the added benefit of providing additional storage space for the increased demand during the pandemic.



“ COA Fresh ”

Congratulations to COA Sydney Inc

‘COA Fresh’ went from an idea to action within 2 weeks of the first lockdown in 2020, when COVID lockdowns saw frail aged people unable and unwilling to attend shopping centres. After an initial generous donation from Harris Farm Markets, others donated as well. Patrick’s of Bellevue Hill, Oz Harvest, Good 360, and cash donations for COA staff to purchase goods from markets, allowed them to quickly start delivering a FREE bag of basic fruit and vegetables plus other household items such as toothbrushes, disinfectants, toilet paper, hand sanitizer and soap. The initiative was so successful, that more volunteers were soon needed, so community organisations and synagogues put the word out for them, and they very quickly got the volunteers required. Older volunteers are engaged in packing bags and boxes to be delivered out, and younger volunteers do the deliveries. A new volunteer coordinator was engaged to manage the sheer quantity of volunteers and deliveries going out each week.

THE MARKET COMES TO COA

As the virus lockdown started to take hold, Harris Farm Markets wanted to do something to help the seniors who could no longer leave their homes anymore for fear of COVID-19.

Through the auspices of Waverley Councillor Leon Goltsman and Co-CEO of Harris Farm Markets Luke Harris, our CEO Rachel Tanny agreed to provide a food service unlike any which has gone before.

Free boxes of fruit and vegetables, provided to us by Harris Farm Markets, are packed by staff and volunteers, and delivered to any seniors we know of. This is not about the ability to afford fresh fruit and vegetables. This is an attempt to keep seniors in lockdown at this dangerous time.

One of our first runs of boxes was packed by COA staff aided by Luke Harris, Councillor Goltsman and Dave Sharma MP. It was unbelievable and not a little emotional as Luke Harris explained why he wanted to do this for our seniors.

The boxes are being delivered weekly to over 500 seniors. Although we started with lists of just our clients, we found that others, some Jewish, some not, who saw their neighbours receive this boon, asked if they too could get a box, and so the lists recipients grew.

These boxes are going out every day delivered by our newest volunteers. Hundreds of our recipients have sent letters of thanks to COA and to Harris Farm Markets.



Harris Farm Markets truck being unloaded



Volunteers pack boxes for delivery



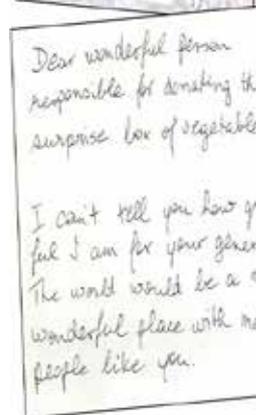
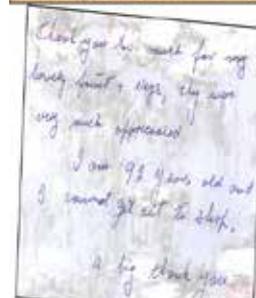
Volunteers and COA staff deliver grocery boxes



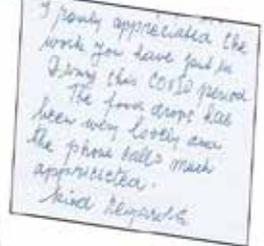
Dave Sharma MP, Councillor Leon Goltsman, COA's CEO Rachel Tanny, and Luke Harris of Harris Farm Markets pitch in.

We are overwhelmed with the generosity of Luke Harris and the dedication of our delivery volunteers.

MEMBERS THANK COA



During COVID we kept delivering, engaging, and socialising, and our members showed their gratitude—these are just a few of the letters and artworks sent to us. Keep them coming, because we love to see how happy our services make you!



Eat Well Every Day

COA Kosher Meals-on-Wheels 9389 0035

At a glance Board biographies

Chris Watt

PRESIDENT



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

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

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

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

Sheryl Garner

VICE PRESIDENT

Advanced Diploma in Community Services,
Diploma Leadership and Management

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



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

Carolyn McColl

TREASURER

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



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

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

Roger K Morris AM

SECRETARY



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

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

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

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

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



Graeme Berwick

MBA, Diploma of Financial Services

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

Damien Isaacs

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

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

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



Ditte Kozak

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

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



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

Sharon Lawrence

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



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

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

Julie Logan

Julie has been a board member since 2015.

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

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



Les MacDonald

B.Com (econ); MBA

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



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

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

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

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

Rod Young

Rod has more than thirty years experience working in the health and aged care industries. His experience includes, ten years in health service management and thirteen years in aged care. His most recent role was as CEO of Aged Care Association Australia.



During his career Rod has had extensive experience in managing complicated infrastructure projects, managing a teaching hospital complex, working on health systems re-design, developing health and aged care policy reform.

He has a Bachelor of Law from UNSW and a Bachelor of Health Services Management also from UNSW. He has during his time as, CEO Aged Care Association had an ongoing and active involvement in the development of IT in the seniors environment, including being the founder of the Aged Care Industry IT Council. He is a member of the Ministerial Advisory Committee on Ageing NSW and an ongoing member of the Aged Care Industry IT Council.

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.



Penny Poulton

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

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



Meals on Wheels NSW Treasurer's report

It is with pleasure that I present the Meals on Wheels NSW annual finance report to 30th June 2022.

We had anticipated a large deficit this year and due to increase in other income, that deficit has been greatly reduced.

A pleasing result, during very difficult times.

NSWMOW continues to act on behalf of our members and is currently involved in negotiations, in many areas of concern to the membership.

Including working to establish a better funding system, more in line with the Royal Commission into Aged Care recommendations.

The previous governments intention to introduce a payment in arrears system, would have left many of our membership unsustainable and in threat of closure.

With a change of government, members licences have been extended to June 2024, giving everyone time to work out a more sustainable funding system that will allow every MOW service to continue their volunteer service to supply meals to the most vulnerable of our society and remain viable.

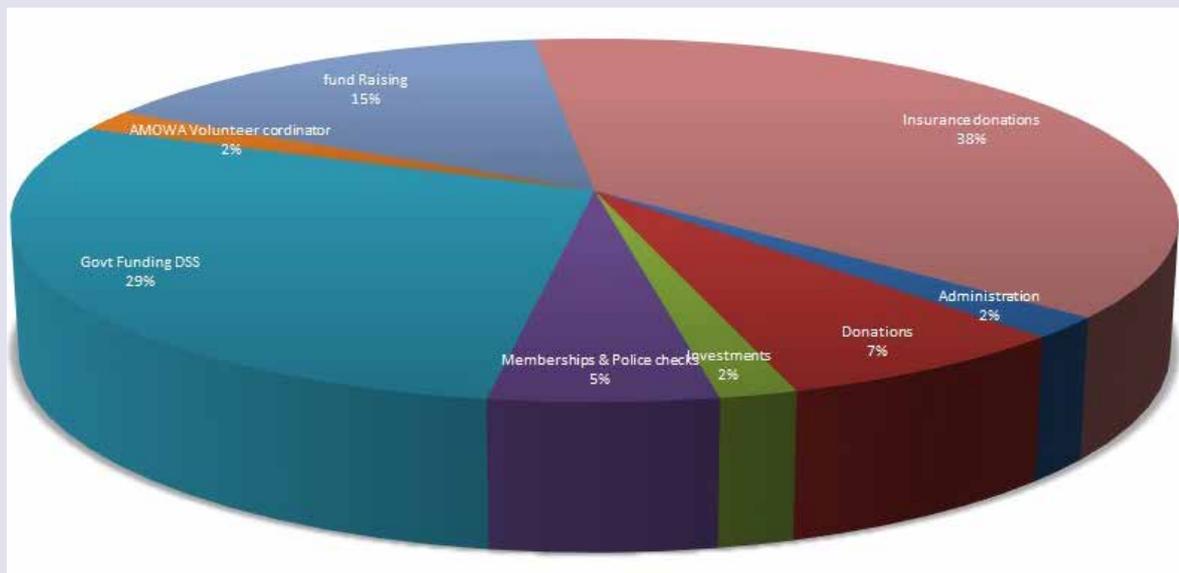
I would like to thank Puvana and her staff for their work during the year and keeping expenditure to budget.

Thank you to my fellow directors for your ongoing support and monitoring of our financial position.

Carolyn McColl

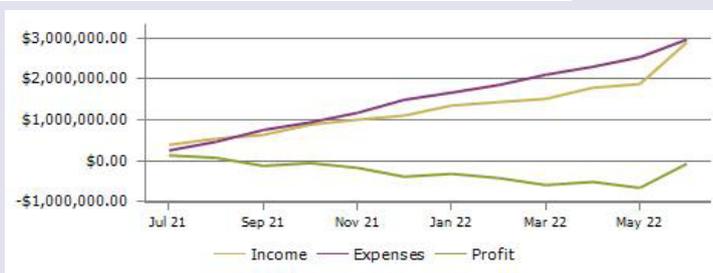
Hon. Treasurer

Income distribution



Cumulative income, expenses and P/L

- Income
- Expenses
- Net Profit/Loss



Community Underwriting Insurance report

Community Underwriting's origins began with the CRISP insurance facility, created in 1989 by Meals on Wheels NSW to help a number of services that were having difficulty obtaining insurance.

With ongoing oversight by various MOWNSW Board members and staff, the CRISP facility grew over a 25 year period to assist NSW meals services and more than a thousand other not for profit organisations achieve broad coverage and consistently competitive premiums. In 2014 this single broker insurance facility was transitioned into Community Underwriting, a specialist underwriting agency, open to all brokers and their NFP clients across Australia.

As we enter our 9th year of operation, we are today majority owned by more than 20 Not for Profit organisations and provide insurance solutions to over 4,000 not for profit organisations across Australia. Our shareholders include:

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

We greatly value the support and guidance from many current and previous MOW NSW board members. Since forming the underwriting agency our team has continued to be focused on two key areas:

- Broadening our capability to provide competitive and comprehensive insurance solutions for not for profit organisations; and
- Growing the business for the benefit of all of our NFP clients.

In conjunction with our insurer partners, we have worked hard to refine the coverage provided under our various insurance products to make them tailored to the sector. We benchmark each of our policy wordings on an ongoing basis against industry competitors and continue to have flexibility

in our approach to providing innovative insurance solutions to the NFP sector. Insuring not for profits is all we do, giving us a laser focus and strong empathy with our clients and their needs.

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

Since 2014 we have returned more than \$6.1 million back into the sector. This directly helps MOWNSW support and fund network support officers as well as other ongoing initiatives. Our other shareholders use our donated funds to assist support their own valuable work in the community.

To date more than 230 small grants have been provided to our clients, assisting to fund a broad range of fantastic initiatives across the country.

As we continue to grow, we are able to increase our contribution every year and make a real difference to the way insurance is provided to the sector.



Financial Statements

For the year ended 30 June 2022

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Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2022

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	Director
Carolyn McColl	Treasurer
Chris Watt	President
Damien Isaacs	Director
Ditte Kozak	Director
Graeme Berwick	Director
Julie Logan	Director
Penny Poulton	Director
Rodney Young	Director
Roger Morris	Secretary
Sharon Lawrence	Director
Sheryl Garner	Vice President

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

Principal Activities

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

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

Short-term and Long-term Activities

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

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

Strategies

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

Continuous engagement with the funding body and government officials at state level as well as National level through AMOWA.

Explore additional income streams.

Participation and collaboration with those who share our purpose.

Attraction and retention of volunteers by use of technology, marketing different models, share stories.

Include skills knowledge transfer to the NSO's and respond to the requests of members – scenario planning.

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2022

Key Performance Measures

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

Information on Directors

Dr Donald Morris Alexander

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

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

Penny Poulton

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

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

Damien Isaacs

Qualifications 20 years experience in hospitality.

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

Ditte Kozak

Qualifications Qualified Food Auditor.

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

Rodney Young

Qualifications LLB, BHSM, MAICD, ACHSM

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

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2022

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 & Risk Committee, coordinator Governance committee.

Sheryl Garner

Qualifications Certificate IV in Community Services
Certificate IV in Training & Assessment
Statement: Understanding Dementia
Statement: LGBTI Aged Care Training
Certificate in Marketing
Justice of the Peace 123708
Statement of Attainment: FNB30199 Certificate III in Financial Services
Statement of Attainment: 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.

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 BAMLit Med PhD NSW Teachers' Cert Grad Dip Ad Ed JP

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

Meetings of Directors

During the financial year, 6 meetings of directors were held. Attendances by each director were as follows:

Name	Directors' Meetings	
	Number eligible to attend	Number attended
Carolyn McColl	6	5
Chris Watt	6	6
Damien Isaacs	6	6
Ditte Kozak	6	4
Graeme Berwick	6	5
Julie Logan	6	4
Rodney Young	6	6
Roger Morris	6	6
Sharon Lawrence	6	5
Sheryl Garner	6	4
Dr Donald Morris Alexander	6	6
Penny Poulton	6	6

Meals on Wheels NSW Ltd

Directors' Report

for the year ended 30 June 2022

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 2022, the number of members was 143 (2021: 147).

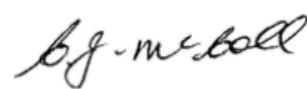
Signed in accordance with a resolution of the Board of Directors.

Director:



Chris Watt

Director:



Carolyn McColl

Dated: 07/09/2022

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 2022.

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 07/09/2022

Meals on Wheels NSW Ltd

Statement of Comprehensive Income

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
Revenue	1	909,922	1,099,560
Other income		1,985,760	2,348,345
Administrative expenses	2	(505,260)	(894,443)
Depreciation & amortisation	2	(304,872)	(245,058)
Employee benefit expense		(1,641,076)	(1,628,754)
Fundraising expense		(516,684)	(626,824)
Surplus/(deficit) before and income tax		(72,210)	52,826
Income tax expense		-	-
Net surplus/(deficit) after income tax		(72,210)	52,826
Comprehensive income			
Other comprehensive income		-	-
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(72,210)	52,826
Total comprehensive income attributable to members of the entity		(72,210)	52,826

The accompanying notes form part of these financial statements.

Meals on Wheels NSW Ltd

Statement of Financial Position

for the year ended 30 June 2022

	Note	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	1,394,163	1,237,387
Trade and other receivables	4	930,550	776,004
Inventories	5	18,665	18,974
Other assets	6	27,044	36,481
Total current assets		2,370,422	2,068,846
NON CURRENT ASSETS			
Other financial assets	7	1,204	988
Property, plant and equipment	8	69,898	88,432
Investment properties	9	8,743,501	8,976,081
Right-of-use assets	10	241,457	303,106
Total non current assets		9,056,060	9,368,607
Total assets		11,426,482	11,437,453
CURRENT LIABILITIES			
Trade and other payables	11	333,020	298,064
Employee benefits	13(a)	436,265	315,157
Total current liabilities		769,285	613,221
NON CURRENT LIABILITIES			
Lease liabilities	12	249,938	303,839
Employee benefits	13(b)	52,057	92,981
Total non current liabilities		301,995	396,820
Total liabilities		1,071,280	1,010,041
Net assets		10,355,202	10,427,412
Represented by			
EQUITY			
Retained surplus		10,355,202	10,427,412
Total equity		10,355,202	10,427,412

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 2022

MEALS ON WHEELS NSW LTD
STATEMENT OF CHANGES IN EQUITY
 For the year ended 30 June 2022

	Retained Surplus \$	Total Equity \$
Balance as at 1 July 2020	10,374,586	10,374,586
Surplus/(deficit) attributable to members	52,826	52,826
Balance as at 30 June 2021	<u>10,427,412</u>	<u>10,427,412</u>
Surplus/(deficit) attributable to members	(72,210)	(72,210)
Balance as at 30 June 2022	<u>10,355,202</u>	<u>10,355,202</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 2022

MEALS ON WHEELS NSW LTD

STATEMENT OF CASH FLOWS

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from fundraising & members		1,849,378	2,763,316
Payments to suppliers and employees		(2,746,196)	(3,247,018)
Interest & investment income received		4,043	9,487
Donations received		174,574	163,431
Receipt from grants		887,539	904,103
Net cash provided by operating activities	14(b)	169,337	593,319
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		-	-
Purchase of property, plant and equipment		(12,345)	(754,397)
Payment for available for sale investments		(216)	-
Net cash used in investing activities		(12,561)	(754,397)
Net increase / (decrease) in cash and cash equivalents held		156,776	(161,078)
Cash and cash equivalents at beginning of financial year		1,237,387	1,398,465
Cash and cash equivalents at end of financial year	14(a)	1,394,163	1,237,387

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 2022

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

The financial statements were authorised for issue on 15th of September 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 2022

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 2022

(c) Financial Instruments (cont'd)

Initial recognition and measurement

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 2022

(c) Financial Instruments (cont'd)

Classification and subsequent measurement

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 2022

(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 2022

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

Freehold property

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 2022

(e) Leases (cont'd)

The Entity as a Lessee

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 (eg 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 2022

(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% 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 2022

(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 2022

(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 2022

	2022	2021
	\$	\$
NOTE 1 REVENUE		
Revenue from delivery of services		
Government funding - DSS	691,165	752,412
Grant - NSW Government, Justice	-	69,500
Memberships	131,603	130,330
Advertising & marketing - services contributions	32,490	5,500
Volunteer Project	45,000	119,636
Sales - promotional goods	1,639	15,596
Sales - publications	2,197	2,702
Sundry Income	5,828	1,911
Workshops & Training	-	1,973
	<u>909,922</u>	<u>1,099,560</u>
Other income		
Insurance commission (donated from associated entity)	922,714	781,546
Lease income	-	37,009
Donations, bequests and sponsorship	174,574	163,431
Fundraising	884,429	1,062,452
Government grant - Jobkeeper & Cashboost	-	292,220
Car reimbursements	-	2,200
Interest received (other)	1,904	4,091
Interest received (investments)	2,139	5,396
	<u>1,985,760</u>	<u>2,348,345</u>
Total revenue and other income	<u>2,895,682</u>	<u>3,447,905</u>
NOTE 2 PROFIT FOR THE YEAR		
Profit before income tax expense has been determined after:		
Depreciation		
Furniture, fittings & equipment	10,643	21,136
Right-of-use asset	61,649	5,137
Depreciation investment property	232,580	218,785
	<u>304,872</u>	<u>245,058</u>
Significant items in administration expenses		
Audit fees		
- Audit services	12,000	12,000
Total auditors remuneration	<u>12,000</u>	<u>12,000</u>
Legal fees	12,115	18,147
Investment property expenses	76,844	57,733
Interest - lease liability	8,422	771

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2022

	2022	2021
	\$	\$
NOTE 3 CASH AND CASH EQUIVALENTS		
Cash on hand	500	500
Cash at bank	542,466	736,257
Term deposits - short term	851,197	500,630
	1,394,163	1,237,387
NOTE 4 TRADE AND OTHER RECEIVABLES		
Current		
Trade receivables	6,462	8,178
GST receivable	8,088	12,826
Other receivables	916,000	755,000
	930,550	776,004
NOTE 5 INVENTORIES		
At cost:		
Stock on hand	18,665	18,974
	18,665	18,974
NOTE 6 OTHER ASSETS		
Rental Bond	21,038	21,038
Prepayments	6,006	15,443
	27,044	36,481
NOTE 7 OTHER FINANCIAL ASSETS		
Available for sale financial assets		
Unlisted investment - shares in unlisted entity - at cost	1,204	988
	1,204	988
Available for sale financial assets comprise of an investment in Community Underwriting Agency Pty Ltd. Meals on Wheels NSW Ltd is a shareholder.		
NOTE 8 PROPERTY, PLANT & EQUIPMENT		
Furniture, fixtures & fittings - at cost	99,184	86,839
Less Accumulated depreciation	(68,761)	(58,117)
	30,423	28,722
Motor vehicles - at cost	101,179	101,179
Less Accumulated depreciation	(61,704)	(41,469)
	39,475	59,710
Total plant and equipment	69,898	88,432
Total property, plant and equipment	69,898	88,432

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2022

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

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

	Furniture, fixtures & fittings	Motor vehicles	Total
Opening Balance	28,722	59,710	88,432
Additions	12,345	-	12,345
Disposals	-	-	-
Depreciation	(10,643)	(20,235)	(30,878)
Closing Balance	<u>30,424</u>	<u>39,475</u>	<u>69,899</u>
		2022	2021
		\$	\$

NOTE 9 INVESTMENT PROPERTIES

Investment property - at cost	9,303,190	9,303,190
Less Accumulated depreciation	(559,689)	(327,109)
	<u>8,743,501</u>	<u>8,976,081</u>

	Investment Property	Total
Opening Balance	8,976,081	8,976,081
Additions	-	-
Disposals	-	-
Depreciation	(232,580)	(232,580)
Closing Balance	<u>8,743,501</u>	<u>8,743,501</u>

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

NOTE 10 RIGHT-OF-USE ASSET

Right of use asset	308,243	308,243.00
less Accumulated depreciation	(66,786)	(5,137.00)
	<u>241,457</u>	<u>303,106</u>
Total right of use asset	<u>241,457</u>	<u>303,106</u>

Movement in carrying value:

Opening balance	303,106
Recognition of right of use asset during the year	-
Depreciation	(61,649)
	<u>241,457</u>

The company entered into a 5 year lease on 1 June 2021 for Suite 0.2, Ground Floor. 15 Bourke Road. The right-of-use asset has not taken into account the further 5 year option as the directors can not be certain if the option will be exercised.

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2022

MEALS ON WHEELS NSW LTD NOTES TO THE FINANCIAL STATEMENT For the year ended 30 June 2022

		2022 \$	2021 \$
NOTE 11	TRADE AND OTHER PAYABLES		
	Current		
	Trade payables	3,272	20,574
	Accrued expenses	39,344	44,023
	Other payables	2,436	26,944
	Income in advance	127,505	44,100
	Revenue in advance - Innovation hub	117,449	117,449
	PAYG withholding	43,014	44,974
		333,020	298,064
NOTE 12	LEASE LIABILITIES		
	Non Current		
	Lease liabilities	249,938	303,839
		249,938	303,839
NOTE 13	EMPLOYEE BENEFITS		
	(a) Current		
	Provision for Annual leave	202,493	185,878
	Provision for Long service leave	233,772	129,279
		436,265	315,157
	(b) Non Current		
	Provision for Long service leave	52,057	92,981
		52,057	92,981
NOTE 14	CASH FLOW INFORMATION		
	(a) Reconciliation of Cash		
	Cash on hand	500	500
	Cash at bank	542,466	736,257
	Term deposits	851,197	500,630
		1,394,163	1,237,387
	(b) Reconciliation of Cash Flow from Operations with Surplus/(Deficit) after Income Tax		
	Surplus/(deficit) after income tax	(72,210)	52,826
	Non-cash flows		
	Depreciation (excluding right-to-use asset amortisation)	263,458	260,159
	Changes in assets and liabilities		
	(Increase)/decrease in receivables	(154,546)	278,528
	(Increase)/decrease in inventories	309	6,719
	(Increase)/decrease in other assets	9,438	(35,469)
	(Increase)/decrease in right-to-use assets	61,649	(303,106)
	(Decrease)/increase in payables	34,956	(18,563)
	(Decrease)/increase in lease liabilities	(53,901)	303,839
	(Decrease)/increase in provisions	80,184	48,386
	Cash flows generated by operating activities	169,337	593,319

Meals on Wheels NSW Ltd

Notes to the Financial Statement

for the year ended 30 June 2022

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:

	2022 \$	2021 \$
short-term employee benefits	704,643	728,141
post-employment benefits	67,781	65,862
other long-term benefits	18,673	21,273
	<u>791,097</u>	<u>815,276</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 2022, 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.

NOTE 18 EVENTS AFTER BALANCE DATE

No matters or circumstances has arisen since 30 June 2022 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.

NOTE 19 FUNDRAISING INCOME AND EXPENSES

Gross proceeds from fundraising appeals	884,429	1,062,452
Less: total costs of fundraising	(516,684)	(626,824)
Net surplus from fundraising	<u>367,745</u>	<u>435,628</u>
Direct costs		
Contact charges	(516,684)	(626,824)
Total costs of fundraising	<u>(516,684)</u>	<u>(626,824)</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 \$367,745 (2021: \$435,628) from fundraising activities defined under the *Charitable Fundraising Act*. The fundraising surplus was used to assist the Company with the provision of its services.

Meals on Wheels NSW Ltd
Notes to the Financial Statement
for the year ended 30 June 2022

NOTE 20 GROSS COMPARISONS

		2022	2021
		%	%
Total cost of fundraising / Gross proceeds from fundraising	516,684 / 884,429	58%	59%
Net surplus from fundraising / Gross proceeds from fundraising	367,745 / 884,429	42%	41%
Total cost of fundraising / Total expenditure	516,684 / 2,967,892	17%	18%
Total cost of fundraising / Total income	516,684 / 2,895,682	18%	18%

NOTE 21 COMPANY DETAILS

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

Meals on Wheels NSW Ltd

Directors' Declaration

for the year ended 30 June 2022

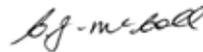
The directors of the registered entity declare that, in the directors' opinion:

1. The financial statements and notes are in accordance with 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 2022 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 subs 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013*.



Director: Chris Watt



Director: Carolyn McColl

Dated: 07/09/2022

Meals on Wheels NSW Ltd

Declaration under the Charitable Fundraising Act

for the year ended 30 June 2022

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 the 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: **07/09/2022**

**INDEPENDENT AUDITOR'S 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 2022, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

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

- a) giving a true and fair view of the company's financial position as at 30 June 2022 and of its financial performance for the year then ended; and
- b) complying with Australian Accounting Standards - Simplified Disclosure and the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

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

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:

- 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 Regulations 2015

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 Regulations 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 2022, 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 Regulations 2021;

- b) the money received as a result of fundraising appeals conducted by the company during the financial year ended 30 June 2022 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 07/09/2022

Meals on Wheels NSW is
funded by



Australian Government
Department of Health

nswmealsonwheels.org.au

