



# 2024 ANNUAL REPORT

More  
than just  
a meal™

COVER IMAGE:

***Sharing Smiles and Connection***

A heartwarming moment between a Stafford and District Meals on Wheels volunteer and client, celebrating National Meals on Wheels Day with a special treat.

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**Funded by**



Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

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

Queensland Meals on Wheels Ltd is supported by funding from the Queensland Government Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

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# About Us

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

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

Meals on Wheels Queensland was first established in 1977 as a means to provide more centralised support and advice to 34 Meals on Wheels organisations across Queensland. Since that time our membership has grown to 109 Member Services operating across 142 locations, driven by almost 7,000 volunteers. Collectively we are providing peace of mind to children of aging parents, supporting people with a disability to live their lives their way, respecting people of all race, religions, nationalities and ethnicities and enabling them to stay at home and stay independent.

MOWQ was recognised on behalf of our wonderful membership in 2012 as a Queensland Great, which recognises extraordinary Queenslanders who have made a long term contribution to, or whose achievements have significantly impacted, the history and development of Queensland. This is an honour we extend to anyone who has volunteered their time to support the vulnerable members of their community.

## Vision

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

## Purpose

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

## Values

**The core values of Meals on Wheels Queensland are:**

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

# A message from our Patrons



GOVERNOR OF QUEENSLAND

## Message from the Joint Patrons

As Joint Patrons of Meals on Wheels Queensland (MOWQ), we take great pleasure in providing this message for your Annual Report and congratulate the organisation on another incredible year of serving those in need in Queensland communities.

Once again, the work undertaken by MOWQ is outstanding with 2.7 million meals delivered annually to 19,000 clients by nearly 7,000 volunteers across 140 locations. We know so well that it is not only meals that have been provided by Meals on Wheels Queensland throughout its almost 70 years, but a side dish of compassion too.

In the past 12 months, it has been wonderful to witness the numerous anniversaries being celebrated by MOWQ branches across the state. Anniversaries of 40, 50 and 60 years of service in districts far and wide: Atherton, Babinda, Bowen, Bribie Island, Kenmore, Kilcoy, Mission Beach, Proserpine, Tara, Townsville and Victoria Point/Redland Bay. Congratulations to all districts on these achievements. On behalf of the communities you serve, we thank you wholeheartedly for your dedication and longevity.

The importance of good nutrition and social connection to all in our communities cannot be understated. In this respect, MOWQ is a force for good and allows many Queenslanders to remain in their homes and enjoy their independence knowing that their daily nutritional needs will be met. This, alongside the wellbeing checks carried out by volunteers as they deliver meals underpins the mission of Meals on Wheels Queensland and creates a sense of calm and peace of mind in family members also.

MOWQ has always set the bar very high in its quest to provide 'more than a meal' to older Australians. Clear in the knowledge that community ties form such an integral part of individual wellbeing, MOWQ volunteers work to ward off the social isolation that can so easily occur in our aging communities.

On behalf of a grateful state, thank you for all you do, and we wish you continued success in your endeavours.

**Her Excellency the Honourable  
Dr Jeannette Young AC PSM**  
Governor of Queensland

**Professor Graeme Nimmo RFD**

***Her Excellency The Honorable Dr Jeannette  
Young AC PSM, Governor of Queensland and  
Professor Graeme Nimmo RFD***



# Chairperson's Report

## A year in review



A warm welcome to our Annual Report for 2024 which gives us an opportunity to review our activity, operations, financials and what we have achieved in a very busy year for everyone involved in Meals on Wheels Queensland.

Every service and every proud 'Meals on Wheels' volunteer deserve to be richly commended for their personal gift of time and passionate commitment to the vision that we have created around building independence, nourishing the lives of individuals and strengthening communities. May I and the Board thank you sincerely for your continued service, you are truly valued and remain at the centre of everything we do for our clients.

It has been my privilege to visit many services and spend time with volunteers and staff discussing what matters most to us in our quest to be 'more than just a meal'. For all the wonderful volunteers and staff that I got to meet and have a 'yarn' thank you for your ideas and heartfelt observations about our work. All our locations differ in geography and demographics, but we are all bound by the powerful and motivating thread of making lives better through our work and seeing a smile on the face of those whose lives we affect daily. A humbling responsibility for us all.

Our highlights and achievements this year include:

- A statewide Member survey 'hearing your views' firsthand, to shape our strategic considerations for the future of MOWQ
- The MOWQ Strategy Workshop brought together ideas to innovate, collaborate and make a lasting impact on the lives of those we serve. Setting a course for the next 3 years to amplify the belief that you have in what we do and the services we provide
- MOWQ proudly partnered with GOA Billboards through their Community Partnership Program, receiving invaluable billboard advertising across Brisbane and the Gold Coast. This initiative has elevated awareness of Meals on Wheels in Queensland and strengthened community engagement, allowing us to share the significant impact we make in the lives of vulnerable community members each day
- The partnership with the Brisbane Broncos for the second year in a row has continued to provide us with an exceptional platform to enhance our visibility, connect with new audiences, and strengthen community support for the essential services we provide.

It is important that we reflect how this year has seen firsthand the negative impact of the cost-of-living crisis on households, families and vulnerable individuals trying to manage their daily needs, as costs outstrip budgets. Hardly a day goes by without a media outlet reporting on the national domestic financial pain with interest rates high and prices increasing for basic staples. This has had a deep influence on our operations, and we continue to explore ways of helping services respond effectively in the face of this demand.

We have taken the opportunity to ensure that our message gets out and influences public debate in this environment. Particularly, as you all see the consequences of this need in your daily work. We have also redressed media stories around how the financial situation is affecting our services, to ensure that we reassure our clients that we are continuing to meet their needs, and our vital services are being maintained and growing in areas.

In Queensland we see our local communities struggling to manage in this environment and your tireless work and commitment has lessened the pressure on individuals and families by the consistent delivery of high-quality meals and ensuring 'no one goes without a meal'. This dedication to service is the bedrock on which Meals on Wheels in Queensland was built when it opened its doors to operations almost 60 years ago.

During the year many services have achieved significant anniversaries, and we all celebrate with them and with a deep appreciation recognise what local members have created in their communities:

#### **40TH ANNIVERSARIES**

Babinda District Meals on Wheels Inc  
Kenmore Meals on Wheels Inc  
Kilcoy Meals on Wheels Inc  
Mission Beach Meals on Wheels Incorp  
Tara Meals on Wheels Inc

#### **50TH ANNIVERSARIES**

Atherton District Meals on Wheels Inc  
Bowen Meals on Wheels Inc  
Bribie Island - Meals on Wheels Moreton Bay Region Inc  
Proserpine Meals on Wheels Services Inc  
Victoria Point/Redland Bay Meals on Wheels Assn Inc

#### **60TH ANNIVERSARIES**

St Andrews Meals on Wheels Townsville

Looking ahead we are committed to maintaining our place at the forefront of local community support, ensuring that the vulnerable can get access to a nutritious meal and critical social connection. We have more plans to explore initiatives like 'Lets do lunch' and building our partnerships within the social services sector with providers such as Orange Sky. Collaborating more broadly to 'make tomorrow different' for those in society who really need us.

We are looking forward to launching a new strategy that captures what you have said is important and recognises the dynamic changes in society that are happening around us. Building on what we have achieved to cement our place in the sector for the next decades.

Stay safe and remain proud in what you do for Queensland communities! Let's encourage the next generation of volunteers to join us in this remarkable endeavour, by supporting the wellbeing and nutritional needs of vulnerable Queenslanders.

Regards and Best Wishes  
**Michael Homden**  
*Chairperson*  
*QMOW Ltd*

# Chief Executive's Report



It is with much humility and gratitude I am able to introduce the 2024 Annual Report for Meals on Wheels Queensland (MOWQ). It is an honour to be able to lead the State office in pursuit of our vision to build and nourish the lives of the elderly and the vulnerable within our communities. This of course would not be possible without the ongoing efforts and contributions of our 109 Member Services spanning across 142 locations of this great State of ours. The Meals on Wheels foundations are built upon the volunteers who turn up shift after shift to support the 20,000 clients who rely on a nutritional meal and critically the social connection that accompanies every delivery. This is our point of difference and the demand for the Meals on Wheels service has never been greater.

The past twelve months has seen Meals on Wheels operate in times of great challenge. With the Commonwealth Home Support Programme (CHSP) extended for at least a further 3 years, Member Services are operating with fixed CHSP contracts, rising operational costs, pressure on volunteer numbers and increasing demand serving communities who are living through an ever growing cost-of-living crisis. This is a challenge Member Services continue to step up to and it is our privilege to be able to support our Members each year. Our capacity to do this is largely thanks to the Sector Support and Development funding we receive through the Department of Health and Aged Care (DoHAC) and the State funding we receive from the Department of Communities. This funding allows MOWQ to deploy our experienced Member Support team together with our Marketing Officer and includes our public facing phone and online channels. We continue to deliver this support through Member Forums, on-site face to face visits, webinars, regional expos and the regular email and phone communications.

This translates to a mix of steady travel across the State where our intrastate travel will usually consist of 3 days per trip where we visit as many services as possible in a region. I am pleased to say we have been able to visit each region at least once in the past financial year which demonstrates the commitment of the MOWQ team to meet with Members face to face, to listen and discuss your issues together with delivering key training and advice on your operations.

Importantly through our sector support role, we ensure we keep Members connected with the latest Aged Care reforms which yielded much consultation in the past twelve months without much in the way of changes. The extension of the CHSP as previously mentioned is significant though as this means apart from a small number of exceptions with Members who are multi-service providers, Member Services will not transition to the new Support at Home program (SAH) until at least 2027. We do expect the new Aged Care Act to be in place over the 2024/25 financial year and so we will continue to prepare for the changes accompanying that, as well as preparing to work with providers and clients who transition into the SAH next year.

This past financial year brings to a close the **Strategic Plan 2021-2024**. This has been central to our broader remit of stewardship to Meals on Wheels across Queensland. In the **Services** pillar we have completed the Let's Do Lunch research with our research partner the Nutritional and Catering Institute (NACi). This program funded by the Aged Care Research & Industry Innovation Australia (ARIIA) allowed MOWQ to investigate our role in combating social isolation and loneliness. We undertook this research with the cooperation of Member Services from Ipswich, Inala, Stafford, Ashgrove and Sandgate where their clients were invited to participate in the research. Let's Do Lunch provides the opportunity for a volunteer and a client to share a meal and a longer social connection in the clients home. What we discovered from a pool of 95 clients, was not everybody who participated identified as being lonely or isolated, but those that did showed positive benefits from the social connection the program offered. This gives us great encouragement there is potentially a much larger role we can play in combating social isolation and loneliness. There are a range of next steps we will consider with this research as know the social capital Meals on Wheels has created over almost 70 years is core to who we are.



Our Shared Service offering has remained steady over the past twelve months with Crows Nest and Babinda currently utilising MOWQ for back of house support. Expanding what is available in a shared service model is an area of broader strategy to be considered in the coming years.

Within the **Sustainability** pillar it has been a big year with the first full 12 months of operations for the regional locations of Biggenden, Eidsvold, Gayndah and Mundubbera together with the Ballarat service in Victoria. In December 2023 MOWQ accepted responsibility for the service in Biloela and we are proud to say we completed our second year of operations in Longreach. What this is allowing for is a regional capability to be built that is scalable, preserves the volunteer involving model, and fills gaps where the hub model or expansion of other Member Service is not always achievable. Given these locations are distribution models ie no production kitchens, it is important to thank our meal suppliers through the Wide Bay, Central West and Fitzroy Health and Hospital Services together with Gourmet Meals and Hearty Health. We opened our social enterprise café Grounds of Goodness which is currently on a lease hiatus and we are hopeful it will reopen when other factors in the precinct improve.

MOWQ was fortunate to continue its partnership with the Brisbane Broncos and 50/50 Charity Raffle again this year which presents great exposure to the brand itself. The funds MOWQ generates through this partnership is put to the Financial Disadvantage Fund which provides much needed support to clients of Meals on Wheels who experience difficulty maintaining service for intermittent periods of time. Importantly too MOWQ secured additional State funding for the next 5 years. We will establish with part of this funding a Community Hardship Fund with \$50,000 State funding and \$50,000 MOWQ funding. In 2023/24 MOWQ was also pleased to be successful in our application to partner with GOA Digital Signs. This provided digital signage coverage over October and November 2023 throughout the South East to an estimated value of \$250,000. We thank GOA for the opportunity and the support in the development of new media assets which looked amazing.

The **Capacity** pillar benefited from the Let's Do Lunch program as we learnt much from the trial in relation to volunteers and undertaking extended stays with clients. The research indicated drawing from the existing volunteers for this type of work needs further thought as not all volunteers who participated felt it worked for them.



# Chief Executive's Report cont'd

Importantly it lends itself to seeking new volunteers in some cases for this type of activity. We are very proud we were able to complete the implementation of Rosterfy for new volunteer onboarding received through the MOWQ channels. We see this is a great way to reduce time for Member Services together with a new way of engaging with the community seeking to volunteer.

Within the **Positioning** pillar we traversed a wide-ranging set of activities. We were engaged with the Future Fit program particularly with the Feasibility Study into CHSP meals however this was discontinued in early 2024. MOWQ joined the 'Make Queensland Fair Campaign' which allowed for increased advocacy to the State Government regarding the impact of the cost-of-living crisis in the community and on Member Services. MOWQ is continuing this focus and will be targeting all sides of politics in the lead up to the State election with the need for a deeper commitment to the long term sustainability of Meals on Wheels. Our role in the Sector Support and Development community of practice and network is well recognised with the Member Support team is playing a central role in the continuous improvement of SSD not only in Queensland, but also nationally. This work has seen a strong relationship form with the Council of the Ageing Queensland (CoTA) Queensland which we see as a key partner through the implementation of the aged care reforms.



In regard to compliance it is very pleasing to report MOWQ received a full set of "Mets" with our Aged Care Quality and Safety Audit held in April 2024. Given the number of new locations we stood up in the 2023/24 financial year, this is a credit to all staff and volunteers for the safe operations and sound governance to wrap around the service delivery. MOWQ also developed our Business Continuity Plan with renewed focus on cyber security.

I would like to thank our Board of Directors, many whom are new to Meals on Wheels, who have contributed energy and great ideas to the strategic focus of Meals on Wheels Queensland which is evident in the new 2024-2027 Strategic Plan. The first full year of the Innovation and Partnerships committee continues to play a central role in harnessing new ideas and providing a great collective of diverse experience we need to ensure this great movement expands and innovates.

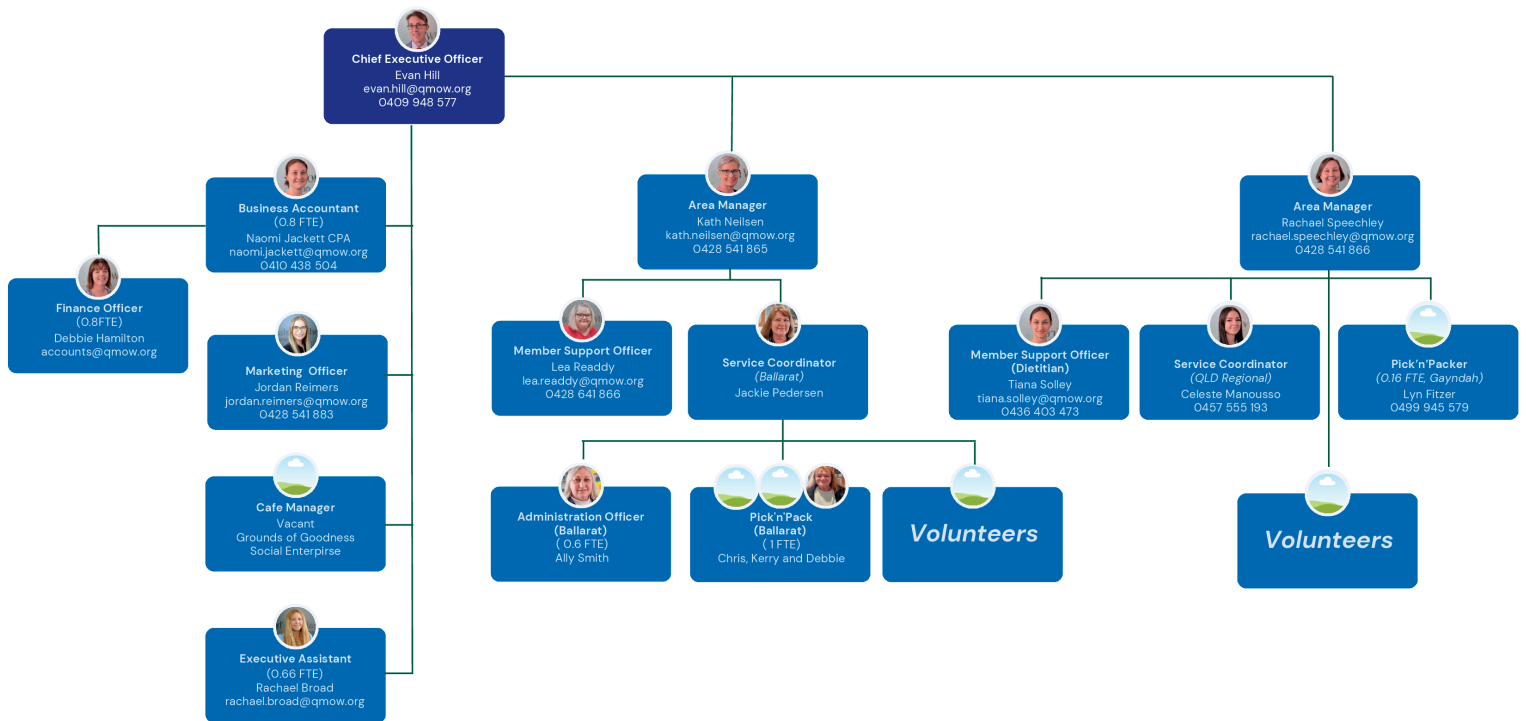
The Finance Committee has continued to provide the fiscal discipline and expertise to lead our financial strategy and oversight to our growing operations. The introduction of Pinch Payments and other financial measures ensure our debtors and creditors and overall financial position remains healthy. The renewed Risk and Compliance Committee is also playing an important role elevating discussion on strategic risks and identifying the importance of sound business practices particularly to harden our cyber posture.

Finally I pay great thanks and gratitude to the dedicated and professional team within MOWQ and our meal locations who strive every day to make the community a better place through Meals on Wheels. Without their passion, commitment and deep sector knowledge, MOWQ would not be the organisation it is today. Whilst the challenges continue to come our way, I know together we will be a strong and viable network of providers who put their community first and we look forward to the years ahead.

**Evan Hill**  
*Chief Executive Officer*  
QMOW Ltd

# Operations Organisational Chart

(30 June 2024)



More  
than just  
a meal™

# Governance Statement

## Achieving our Objectives

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

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

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

The Board is comprised of a maximum of 10 Directors elected by the Members for three-year terms, with the option of two additional Board Directors appointed by the Board for a fixed term. Following the 2023 AGM, nine Board positions were occupied with four new Board Directors appointed to vacancies in 2023 through the Election of Directors clause of the Constitution. One Board Director was appointed by the Board of Directors for a fixed term of 12 months.

Two Directors resigned through the 2023/24 financial year and subsequently two Directors were appointed through casual vacancies in July 2024. At the time of the 2024 AGM, there were a total of two Director positions available for appointment.

## Specific Responsibilities of the Board

The Board fulfils its primary role by:

- Formulating MOWQ's Strategic Plan, considering feedback from Member Services with input from the CEO and staff
- Selecting, appointing, guiding, and monitoring the performance of the CEO

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

The Board has overseen the third year of the Strategic Plan 2021-2024 and commenced a process in May 2024 to develop the Strategic Plan 2024-2027.

## Management Structure and Responsibility

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

The Board is responsible for setting the strategic objectives and risk appetite of the Company and approves the Membership Code of Conduct to set the Board's expectations of the values, desired culture and behaviours within MOWQ and across the Membership. The Board delegates certain responsibilities to Board Committees to help it fulfil its roles and responsibilities. The Board also appoints the Chief Executive Officer (CEO).

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

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

At its discretion, the Board may form other committees to undertake specific duties from time to time. In 2023/24 the Board operated a Finance Committee, Risk and Compliance Committee and the Innovation and Partnership Committee. Committee meeting records, actions and recommendations were provided to subsequent Board Meetings.

## Board Oversight

The Board oversees and monitors performance by:

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

In 2023/24 the Board held eight Board meetings, satisfying the Constitutions minimum requirement of six. The majority of Board attendance was in person and an on-line facility for attendance is available at all meetings.

In addition to regular Board meetings, during the year the Finance Committee met 11 times, the Risk and Compliance Committee met on three occasions and the Innovation and Partnerships Committee met on two occasions.

## Reporting to Members

The company did not hold a General Meeting this year, however continues to provide periodic updates to the Membership through Board meeting summaries and together with the provision of a Member magazine three times across the year which includes updates on progress against the Strategic Plan. The company also issues a weekly bulletin titled Friday Fast Facts that provides useful and topical information to the membership on a weekly basis.

The Board reports to Members at the Annual General Meeting through presentation of the Annual Report to Members, which includes Audited Financial Statements for the year just ended.

The Annual Report additionally includes further information about the strategy and operations of the organisation.

## Governance Improvements

In 2023/24 MOWQ developed a Business Continuity Plan covering the critical functions of MOWQ operations. There was a significant focus given to mitigation of cyber security risks within the plan. The Compliance Committee was renamed Risk and Compliance Committee and has begun to develop a strategic risk register to sit above the operational risk register which is tabled at each committee meeting.

MOWQ was audited by the Aged Care Quality and Safety Commission in April 2024 and received no “Unmet” or remediation actions. The meal delivery services are governed through monthly service meetings with key highlights reported to the Board as required.

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

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

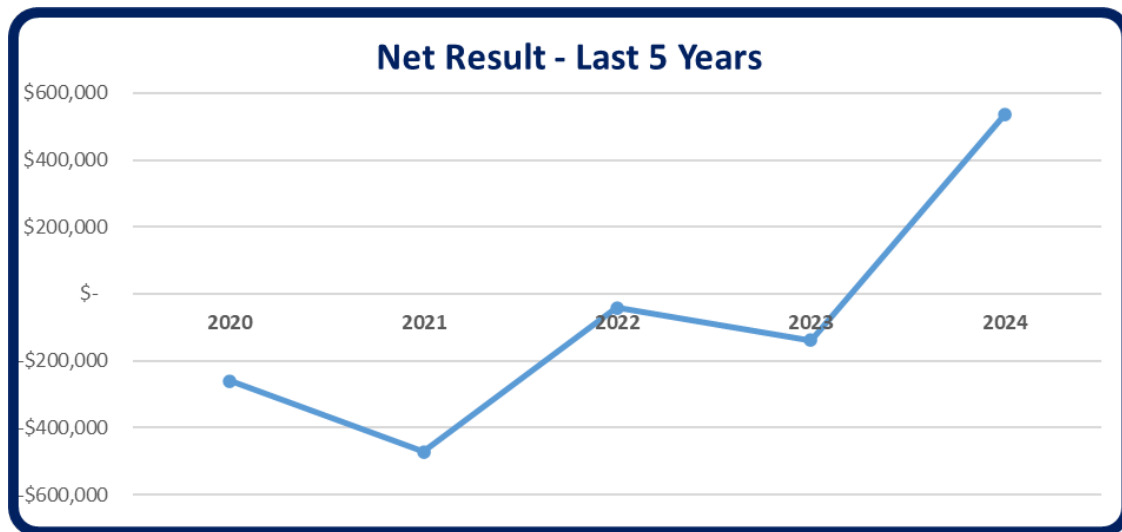
# Finance Report

## Financial Year Ended 30 June 2024

### Net Result

The Board is satisfied with the financial results for the 2024 Financial year, with a reported consolidated profit of \$534,188 for the year ended 30 June 2024 against a budgeted deficit of \$73,998. The consolidated profit consists of three distinct business streams, MoWQ Core Operations, Queensland Community Facilities (QCF) and Community Facilities (CF).

The 2024 financial year surplus compares to previous years' deficit of \$138,224 as follows:



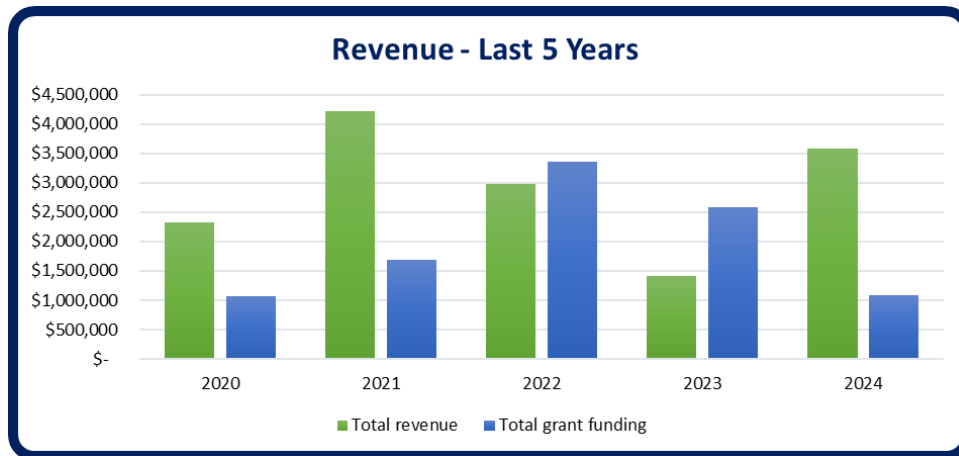
The major contributing factors to this positive variance include:

- Significant bequest funds totalling \$618,385
- Increased donations and fundraising revenue of \$25,429 above budget expectations
- Increased interest of \$42,546 above budget expectations due to higher interest rates and an increased availability of cash to be placed on deposit from bequests and donations.

### Revenue

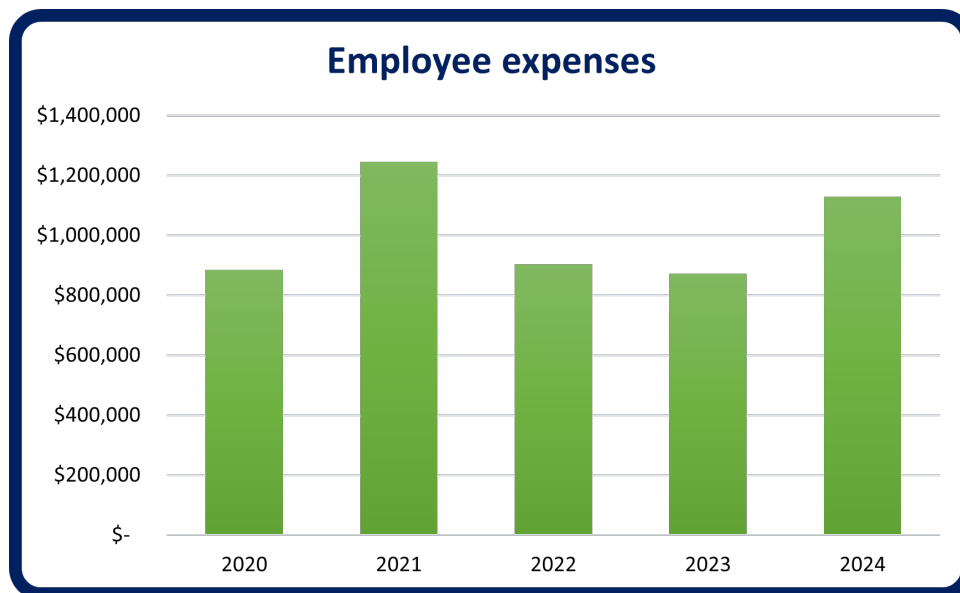
In previous years, a greater portion of our revenue was derived from Commonwealth and Queensland Government grants. This has reduced to approximately 54% for the year ended 30 June 2024. The shift in revenue is a result of acquiring additional member services in our QLD region and the relinquishment of Ballarat Meals on Wheels from the City of Ballarat in Victoria to MOWQ as well as the significant donations received throughout the year as highlighted above.

We continue to be very grateful for the support of the Department of Health and Aged Care and Department of Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts in providing these significant grants.



## Expenses

Our major expense continues to be the employee salaries. In terms of staff, MOWQ is in an enviable position of having long-term experienced staff, along with recruiting quality staff over the past few years. We are able to strengthen our support to member services in Queensland along with broadening our support to Federal Government initiatives such as the Meals on Wheels Ballarat relationship.



Other major expenses are as follows:

- Professional fees, including legal fees, continue to be one of our largest expenses.
- Cost of Sales is now a major expense category, being 91% which consists of cost of meal sales by our Community Facilities.

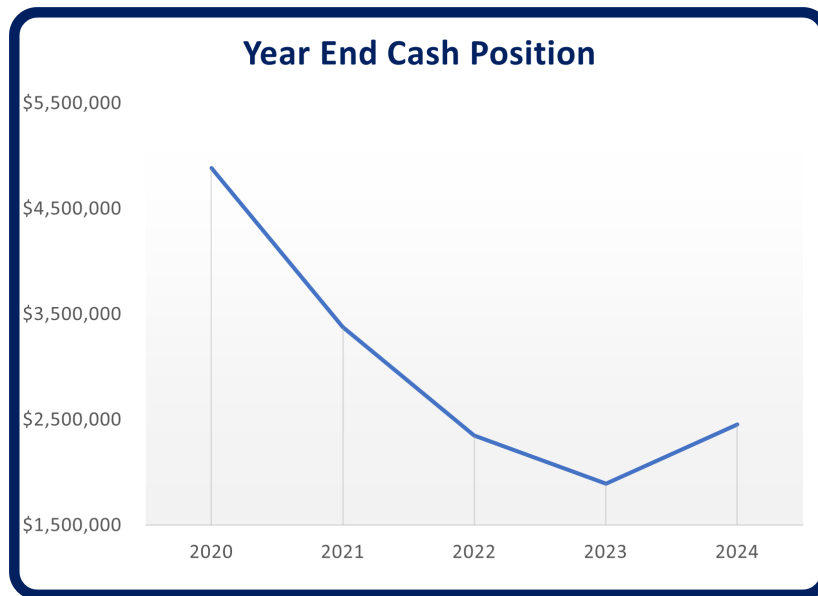
## 2024/25 Budget

The Board has approved a budget for the year ending 30 June 2025 which projects a surplus for the year of \$68,347 for the consolidated group. This includes the Meals on Wheels Ballarat operations, and Queensland Community Facilities (being Longreach, Gayndah, Biloela, Biggenden, Eidsvold & Mundubbera Meals on Wheels services).

It is important to note that no budget has been created for the Grounds for Goodness Café due to the uncertainty of its re-opening.

## Balance Sheet

MOWQ's balance sheet continues to be very strong at \$2,456,594 in cash reserves.



## Summation

The financial position of MOWQ is strong, and the Board is confident this will continue as the CEO and employees continue to implement support programs in line with the Strategic Plan 2024-2027, our Activity Work Plan with the Commonwealth government, and specific requirements of other grants.

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

The formal financial statements are included at the end of this Annual Report which show our financial performance and position in more detail for the year ended 30 June 2024. Attached to the financial statements is the Auditor's Report from BDO to meet our compliance requirements. I would like to thank Anthony Whyte and his team for their work in completing the audit and their high level of professionalism exhibited in working with our staff and Board.

I would also like to thank the other MOWQ Directors, the CEO and the MOWQ team for their efforts during 2024. The commitment of all parties to accurate and complete financial reporting is a demonstration in effective teamwork and is essential in assisting the Board to make informed financial decisions on behalf of our Member Services.

### Judith Brown

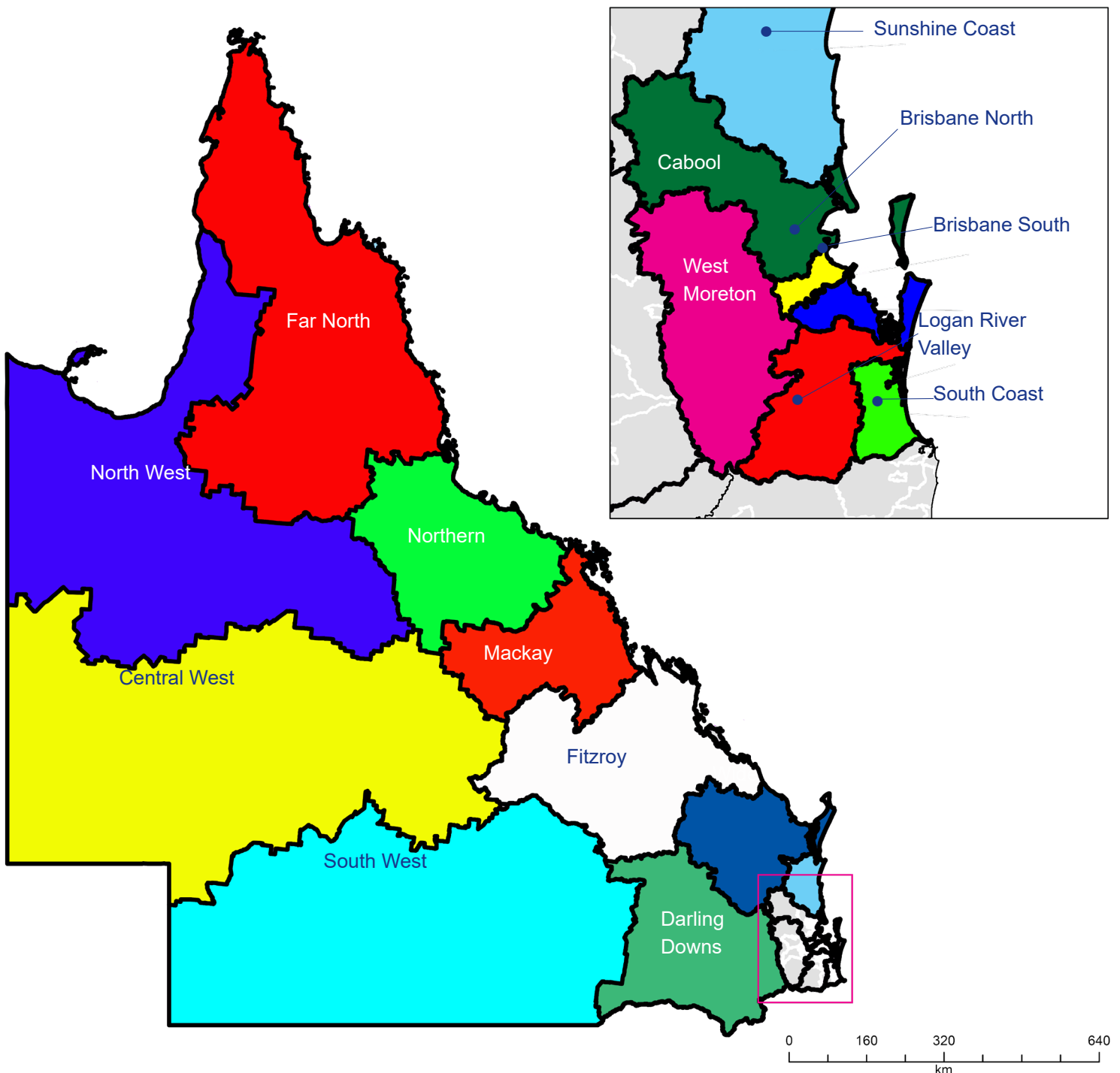
Director

Chair of Finance Committee



# Our Network

As of 30 June 2024, Meals on Wheels Queensland consisted of 109 Member Services spanning across 16 separate Aged Care Planning Regions in Queensland. Meals on Wheels is delivering into 142 separate locations across Queensland serving over 20,000 clients. 2.7 million meals were delivered in total in the 2023/24 financial year which would not be possible without the incredible support of nearly 7,000 volunteers state wide.



## **Brisbane North**

Ashgrove Meals on Wheels Inc  
Chermside Meals on Wheels Inc  
CommuniQLD - Paddington Meals on Wheels  
Crosby Park Meals on Wheels Inc  
Geebung Meals on Wheels Incorporated  
Kenmore Meals on Wheels Inc  
Sandgate & District Meals on Wheels Inc  
Stafford & Districts Meals on Wheels Association  
Incorporated

## **Brisbane South**

Capalaba District Meals on Wheels Inc  
Inala Meals on Wheels Inc  
Meals on Wheels South Brisbane - incorporating:

- Acacia Ridge Meals on Wheels
- Bulimba Meals on Wheels
- Carina Meals on Wheels
- Centenary Meals on Wheels
- Cleveland District Meals on Wheels
- Holland Park Meals on Wheels
- Mt Gravatt Meals on Wheels
- Sherwood District Meals on Wheels
- Sunnybank Salisbury Meals on Wheels
- Victoria Point/Redland Bay Meals on Wheels
- Yeronga Meals on Wheels

Minjerriba Meals on Wheels  
Wynnum Manly & District Meals on Wheels  
Association Incorporated

## **Cabool**

Deception Bay Meals on Wheels Inc  
Kilcoy Meals on Wheels Inc  
Meals on Wheels - Redcliffe Inc  
Meals on Wheels Moreton Bay Region -  
incorporating:

- Bribie Island Meals on Wheels
- Burpengary Meals on Wheels
- Caboolture Meals on Wheels
- Pine Rivers and District Meals on Wheels
- Meals on Wheels Samford

## **Central West**

Barcaldine Regional Council incorporating:

- Alpha Meals on Wheels
- Aramac Meals on Wheels

Barcaldine Meals on Wheels Incorporated  
Boulia Community Support Service  
Meals on Wheels Longreach\*\*

## **Darling Downs**

Chinchilla Meals on Wheels Association  
Clifton Meals on Wheels Inc  
Crows Nest Qld Meals on Wheels Incorporated  
Darling Downs Hospital and Health Service  
incorporating:

- Inglewood Meals on Wheels
- Millmerran Meals on Wheels

Gatton Meals on Wheels Inc  
Goondiwindi Meals on Wheels Service Inc  
Jandowae Meals on Wheels Association  
Incorporated  
Killarney Meals on Wheels  
Meals on Wheels - Dalby  
Miles Meals on Wheels Inc  
Pittsworth Meals on Wheels Association  
Incorporated  
St Stephens Toowoomba Meals on Wheels Inc  
Stanthorpe Meals on Wheels  
Tara Meals on Wheels Inc  
Wandoan District Meals on Wheels Inc

## **Far North**

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

## **Fitzroy**

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

\*\* Under management of Meals on Wheels Queensland as of 1st December 2023

## Logan River Valley

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

## Mackay

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

## North West

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

## Northern

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

## South Coast

Broadbeach Meals on Wheels Inc  
Nerang & District Meals on Wheels  
Palm Beach Share 'n' Care Centre Inc.  
Paradise Point & Districts Meals on Wheels Inc  
Southport Meals on Wheels Senior Citizens Assoc  
Inc

## South West

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

## Sunshine Coast

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

## West Moreton

Boonah District Meals on Wheels Inc  
Ipswich Meals on Wheels Inc. - incorporating

- Brisbane Valley Meals on Wheels
- Laidley Meals on Wheels
- Lowood Meals on Wheels
- Redbank Meals on Wheels

Rosewood Meals on Wheels

## Wide Bay

Bundaberg & District Meals on Wheels Inc  
incorporating the community of Discovery  
Coast  
Childers Meals on Wheels  
Meals on Wheels Biggenden\*\*  
Meals on Wheels Eidsvold\*\*  
Gin Gin Meals on Wheels Association Incorporated  
Meals on Wheels Fraser Community Inc  
incorporating the communities of:

- Hervey Bay
- Maryborough

Meals on Wheels Gayndah  
Meals on Wheels Mundubbera  
Murgon Meals on Wheels Inc  
SB Care incorporating the communities of:

- Blackbutt & Bernarkin
- Kingaroy
- Proston
- Nanango
- Wondai
- Yarraman



### *Our network is comprised of:*

- **80 Independent MOW Community-based Organisations**
- **29 MOW operated by multiple Service Providers**
- **6 Services governed by MOWQ**

# Member Support

## Team Highlights

Highlights for the member support team have been:



Where do I start – so much has happened this year! I'm super proud of the team for the work we have put in to ensure Meals on Wheels remains in every community in which we currently exist. Whilst we have faced a number of media storms, we have all pulled together as a network to ensure our clients and volunteers are reassured that we are here for the long term and will continue for the next 70 years!

**Rachael Speechley**

*Area Manager  
Member Support*



Over the past year, we've celebrated many achievements, but nothing compares to the incredible generosity witnessed in Ingham. The community's spirit shone brightly when the current President and her husband donated land to build a new facility on, and the local Lions Club provided the funds for a new kitchen for Ingham Meals on Wheels. Additional donations from other generous supporters ensured the project's completion without any financial burden on the organisation. This remarkable display of unity and kindness not only provided a valuable resource but also exemplified the strength of community collaboration. Ingham's collective effort truly set a new standard for community support and generosity.

**Kath Neilsen**

*Area Manager  
Member Support*



Regulatory Oversight has been a key focus for our Member Support Team this year. Regular service audits and site visits have helped services understand and maintain high standards and address any issues proactively, ensuring continuous improvement in service quality. Aged Care compliance is integral to providing safe, high-quality, and personalised care to Meals on Wheels clients. The ongoing commitment our services have displayed to these quality standards helps ensure our clients receive the support and nourishment they need to thrive. It has been very rewarding to assist services to identify areas for enhancement and drive systemic improvements through the use of a Continuous Improvement approach.

**Lea Readdy**

*Member Support*



One of my highlights of the year was working with the team to implement Rosterfy and enhance the volunteer onboarding experience. I enjoyed the challenge of stepping into the shoes of both Members and Volunteers to design a user-friendly platform for all stakeholders. It was a great opportunity to learn new skills and put my problem-solving abilities to the test. Seeing the first volunteer referral come through was an exciting milestone and a testament to the team's efforts!"

**Tiana Solley**

*Member Support*



## Facts and Figures

### Service Visits:



12 Regional Road Trips across the year



2063 Engagements with Individual Member Services

Although most of our work is conducted via calls and email, we eagerly anticipate the opportunity to visit each service when feasible. These visits are typically initiated to address more complex issues that require additional support beyond what can be provided through verbal or electronic communication.

Assisting services with challenges related to be compliant with contracts and legislation is a crucial aspect of our team's mission.

### Training:



36 Sessions



260 Volunteers



17 Webinars Presented



57 Staff



4 Training Programs Adapted to Different Delivery modes

Many of our training sessions have been in response to compliance issues raised during preparation for, undertaking of and response to Quality Audits. The need for ongoing training within services and the records to reflect such happening have been consistent non-compliance within many audit reports. Whilst many training sessions have been held with the responsible persons within the committee or staff, we have also undertaken several training sessions with the wider workforce of services to meet their compliance obligations.

We have also focused on developing the onboarding process for volunteers through the QMOW website to ensure generic training is provided prior to being referred to a service.

Over the past year, we have continued to update all our existing training modules to be multimodal, allowing them to be delivered in formats that best suit the needs of each member service.

### Support at Home Engagement:



14 Support at Home Forum held

Support at Home forums have provided each member with a clearer understanding of the new program. The forum presentation covered the New Standards, the Aged Care Act, SIRS, Sector Reforms, the Code of Conduct, an explanation on how Meals on Wheels members will be represented in the new program.

The forums have also allowed services to discuss and share issues they are finding within their service.

### Advocacy of the Brand:



16 Engagements with local networks and communities

The Member Support team will always advocate for our iconic brand with other providers when the opportunity arises. From regional expos to large care expos held in metro areas, provider educational sessions and networking events, we ensure our brand is prominent whilst making contacts that will benefit the wider network.

### Quality Standards Support:



23 Member Services supported through Quality Review

Services sought our team's support to prepare for, conduct, and respond to their Quality Reviews throughout the year. This included explaining the expectations of the Aged Care Quality and Safety Commission after the Self-Assessment notification, providing templates for the return of information, support during the audit, and assisting with the writing of a Continuous Improvement Plan if needed. Our team has leveraged insights gained from these experiences to enhance resources for everyone.

# QCF - Queensland Community Facilities



One of the biggest highlights of being a Service Coordinator for Meals on Wheels Queensland is the opportunity to make a direct and meaningful impact on the lives of individuals in the community. Coordinators often oversee the delivery of nutritious meals to those in need, which can significantly improve their quality of life, health, and well-being.

The role involves not just logistical coordination but also personal interaction with clients, volunteers, and community partners. This can be incredibly rewarding, as it allows you to build relationships, address specific needs, and witness the tangible benefits of your work.

**Celeste Manouso**  
Service Coordinator  
Queensland Community Facilities



In Gayndah we transitioned to an alternate meal service from the previous provider and have created a distribution service with the support of Gourmet meals and the facilities provided by the Gayndah Jockey Club. This has provided significantly more meal choice for clients.

The QCF model, which is centrally coordinated from Brendale, provides MOWQ the first-hand experience of the rewards and challenges our Members face in “thin markets”. This not only allows us to look at solutions for the broader network but sharpens our advocacy arguments with our stakeholders.

Whether this continues to grow in MOWQ is to be seen, but we are pleased to be able to stand up a model that is working, is scalable, and maintains the social capital built over decades.

Queensland Community Facilities (QCF) has operated as a business entity of Meals on Wheels Queensland since March 2018. Originally supporting the operations of Caboolture Meals on Wheels until their transition to Meals on Wheels Moreton Bay Region Inc. in July 2021, followed by Meals on Wheels Longreach from the 1 July 2022.

The past financial year has seen Meals on Wheels Queensland take on the governance of 5 regional and remote services to ensure continuity of the services in these communities. Wide Bay Health and Hospital Service, Central and Upper Burnett District Home for the Aged all relinquished their CHSP meal contracts as of 30 June 2023. The Biloela and Districts Meals on Wheels which was not CHSP funded wound up after 37 years of service to the community in December 2023. MOWQ stepped up to transition and continue service in these communities. This would not be possible without the on-going support of volunteers in the districts and except for Gayndah, the support of the Health and Hospital Services for on-going meal provision and logistics support.



## Number of HCP Clients

Supporting 34 clients with individualised care through Home Care Packages



## Number of CHSP Clients

Helping 68 clients maintain independence with services from the Commonwealth Home Support Programme



## Number of HCP Meals (per month)

Delivering 533 nutritious meals each month through Home Care Packages.



## Number of CHSP Meals (per month)

Providing 1041 meals monthly through the Commonwealth Home Support Programme.



## Number of Volunteers

With 157 dedicated volunteers, we deliver meals and social connection to our clients each day.

# CF - Community Facilities



Reflecting on the past year, a significant highlight has been seeing our service grow while continuing to provide nutrition, support, and friendship to Ballarat's more vulnerable residents and their families.

The vital service that Ballarat Meals on Wheels provides has continued under Meals on Wheels Queensland. This partnership has enabled us to remain the great service we've always been, take on new clients, and grow. Queensland Meals on Wheels didn't rush in and make changes, they supported us and allowed us to recruit valuable members of our team to continue working together.

From the beginning, Meals on Wheels Queensland have been incredibly supportive. They have welcomed our staff and volunteers as part of the team, have made us feel respected and have provided us with a strong sense of belonging. The distance between Queensland and Victoria hasn't meant anything.

All in all, it's been a great year, and we look forward to many more to come

**Jackie Pedersen**  
Service Coordinator  
Ballarat Meals on Wheels



Over the past twelve months, we have seen the Service expand by increasing the number of meals under Home Care Packages and NDIS as well as increasing the CHSP outputs over this time.

We are humbled for the opportunity to work with the community of Ballarat and the experience we have gained.

From 1 July 2024 Meals on Wheels Queensland assumed delivery for the CHSP meals contract in Ballarat. Located in the Grampians Aged Care Planning Region, and previously managed under the City of Ballarat, this provided an opportunity to preserve the Meals on Wheels model ensuring over 50 years of social capital would not be lost in the transition.

The success of the transition to Meals on Wheels Queensland was achieved through a combination of good planning, honest engagement and communication with clients and volunteers, recruiting talented staff, excellent support from the City of Ballarat and the existing supply chain with meals continuing to be sourced and supplied from Melbourne.



### Number of HCP Clients

Supporting 52 clients with individualised care through Home Care Packages



### Number of CHSP Clients

Helping 260 clients maintain independence with services from the Commonwealth Home Support Programme



### Number of HCP Meals (per month)

Delivering 963 nutritious meals each month through Home Care Packages.



### Number of CHSP Meals (per month)

Providing 4424 meals monthly through the Commonwealth Home Support Programme.



### Number of Volunteers

With 52 dedicated volunteers, we deliver meals and social connection to clients in Ballarat each day.

# Community Engagement/Expos

Throughout the year, Meals on Wheels Queensland invested in community engagement events and expos across Queensland. The past financial year has been extremely successful, allowing MOWQ to attend a wide range of events and expos as listed below, achieving significant benefits including:

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



*Fraser Coast Regional Disability Expo*

Date	Event/Expo
18 August 2023	Fraser Coast Regional Disability Expo Maryborough Showgrounds and Equestrian Park, Maryborough West
1-2 September 2023	CARE Expo Brisbane (Australian Events) Hall 1, Brisbane Convention & Exhibition Centre
6 October 2023	Toowoomba Regional Disability Expo Cliver Berghofer Recreation Centre, 20 Baker Street, Darling Heights
13-14 October 2023	Brisbane Disability Expo (Impact Institute) Hall 1, Brisbane Convention & Exhibition Centre
19 October 2023	Sunshine Coast Regional Disability Expo Caloundra Indoor Stadium North Street, Golden Beach
5 March 2024	The University of Queensland Volunteer Expo The University of Queensland, Holt and Health Rooms, St Lucia
19 April 2024	Bundaberg Regional Disability Expo PCYC, 1 Civic Avenue, Bundaberg
14 May 2024	Cairns Regional Disability Expo Early Settler Stadium, 289 Aumuller St, Cairns
17 May 2024	Townsville Regional Disability Expo Townsville Stadium, 40-48 Murray Lyons Crescent, Annandale
22 May 2024	Mackay Regional Disability Expo McDonald's Mackay Multisports Stadium, 107 Juliet Street, Mackay
24 May 2024	Capricorn Coast Regional Disability Expo Bravus Arena, Sir Raymond Huish Dr, Rockhampton
7-8 June 2024	Gold Coast Disability Expo Coomera Indoor Sports Centre 35 Beattie Rd, Coomera



# GOA Billboards Community Partnership

## GOA Community Partnership Initiative

In the 2023/2024 financial year, Meals on Wheels Queensland was selected as one of six charity partners in GOA Billboards' Community Partnership Program. This initiative provides \$1 million in free digital billboard advertising annually to support charities and community groups. As part of their 40th-anniversary celebrations, GOA expanded their contribution to \$1.5 million, benefiting various organisations across Brisbane and the Gold Coast.

Meals on Wheels Queensland was allocated the month of October for its advertising campaign, coinciding with Seniors Month. The campaign was displayed across over 50 digital billboards throughout Greater Brisbane.



## Campaign Objectives and Execution

The campaign, managed by Marketing Officer Jordan Reimers, focused on highlighting the critical role of volunteers in sustaining the Meals on Wheels service. The objective was to encourage community engagement to volunteer and support Meals on Wheels Queensland's mission to help older Australians maintain their independence.

The campaign included images of actual clients and volunteers from the following Member Services:

- Carina
- Crosby Park
- Broadbeach
- Holland Park
- Palm Beach
- Stafford
- Sunnybank

These images were used to emphasise the widespread impact of Meals on Wheels and to attract new volunteers. The campaign's creative assets were developed through a series of planning meetings, in which the theme of volunteering emerged as a central message. The assets were then captured and finalised in collaboration with Member Services, ensuring authenticity and resonance with the target audience.

Meals on Wheels Queensland extends its gratitude to GOA Billboards for their significant support. This partnership has enabled greater visibility and community engagement, aligning with our strategic goals of increasing volunteer participation and enhancing service delivery across Queensland.



# KPI & Demographic Update

## Strategic Plan scorecard and Meals on Wheels Demographic Update

The 2023/24 financial year represented the 3rd and final year of the Meals on Wheels Queensland Strategic Plan 2021-2024. Importantly the Board commenced the development of the Meals on Wheels Queensland Strategic Plan 2024-2027 which included the surveying of Member Services as critical input to this process.

The below scorecard reflects the key activities within the MOWQ Strategic Plan. Each of the activities outlined link with the overarching strategies of the Strategic Plan. The Activity includes work undertaken in the 2023/24 financial year.

STRATEGIC PILLAR: SERVICES	
ACTIVITY	DELIVERABLES
Delivery of Let's Do lunch program	<ul style="list-style-type: none"> <li>Program completed in April 2024.</li> <li>Grant report and financials acquitted and accepted by ARIA</li> <li>Trial demonstrated an improvement in social isolation and loneliness ratings for participants who identified as lonely or very lonely.</li> </ul>
Shared Services	<ul style="list-style-type: none"> <li>2 additional members receiving MOWQ shared service model – DEX reporting, governance support. 2 more identified for FY25.</li> </ul>
Hub Models	<ul style="list-style-type: none"> <li>1 consolidation opportunity identified in Logan River Valley.</li> </ul>
STRATEGIC PILLAR: CAPACITY	
Volunteer On-Boarding	<ul style="list-style-type: none"> <li>Implemented Rosterfy as volunteer on-boarding platform</li> </ul>
Meal Funding Support	<ul style="list-style-type: none"> <li>Committed \$50,000 MOWQ reserves with \$50,000 of new State funding to create Community Hardship Fund.</li> </ul>
STRATEGIC PILLAR: SUSTAINABILITY	
Grounds of Goodness Café	<ul style="list-style-type: none"> <li>Underperformed on financial targets.</li> </ul>
Sponsorship	<ul style="list-style-type: none"> <li>Continued arrangement Brisbane Broncos and 50-50 Charity Raffle.</li> </ul>
State Funding	<ul style="list-style-type: none"> <li>\$150,000 in additional State funding secured for MOWQ.</li> </ul>
MOWQ Regional Services	<ul style="list-style-type: none"> <li>Delivering meals in Biloela from December 2023. 6 Queensland regional locations in total together with 1 in Ballarat, Victoria.</li> </ul>
Membership	<ul style="list-style-type: none"> <li>One new Member onboarded</li> </ul>
STRATEGIC PILLAR: POSITIONING	
Partnerships	<ul style="list-style-type: none"> <li>QCOSS – Make Queensland Fair Campaign and Town of Nowhere Campaign.</li> <li>Orange Sky – meal provision trial for crisis accommodation.</li> <li>Home Care Packages State Agreements – 18</li> <li>Home Care Packages Regional Agreements – 8</li> </ul>
Future Fit	<ul style="list-style-type: none"> <li>Participated in Feasibility Study before program being concluded.</li> </ul>

At 30 June 2024, there were 109 Member Services across Queensland operating in 142 different locations throughout Queensland. In 2023/24 MOWQ assumed meal delivery responsibilities in 5 locations across Queensland bringing it to 6 regional branches in Queensland in total.

Table 2 illustrates our different service models and data across our 142 Member Service locations. Almost half of our Services continue to produce meals in their own kitchen. A quarter of member locations receive meals from their local hospital or aged care facility, whilst another portion receive meals from a neighbouring Meals on Wheels cooking kitchen or a third party supplier.

**Table 2. MOW Meal Supply Analysis**

Supplied By	No. Service Locations	%
Own Cooking Kitchen	69	48.59
Local Hospital/Aged Care Facility	39	27.46
Neighbouring Meals on Wheels Kitchen	12	8.45
Third Party Supplier	20	14.08
Third Party Supplier & Own Cooking Kitchen	2	1.4
<b>Total</b>	<b>142</b>	

Across Queensland, majority of Services continue to offer a hot meal, with just over a quarter of Services choosing not to deliver hot meals (Table 3). Approximately three quarters of Meals on Wheels Services have the option of a frozen meal. Chilled meal options are available from just over 50% of Meals on Wheels providers in Queensland.

**Table 3. MOW Meal Type Offered Analysis**

Meal Type	% of Services
Hot	71.83
Chilled	26.76
Frozen	78.17

Whilst over half of Meals on Wheels Services operate five days a week, a significant number deliver 4 times a week. As displayed in Table 4, there are a small portion of Services that offer weekend delivery.

# KPI & Demographic Update cont'd

**Table 4. MOW Days of Delivery Analysis**

Number of Delivery Days	No. Service Locations	%
>5	8	5.63
5	78	54.96
4	8	5.63
3	36	25.35
2	4	2.81
1	8	5.63
<b>Total</b>	<b>142</b>	

As outlined below in Table 5, majority of the total number of meals delivered in Queensland across the year 2023/2024 were subsidised through the Commonwealth Home Support Programme though this has decreased by 5% compared to last year. This aligns with the increase in HCP meals by 7% which corresponds to the additional number of HCPs released by the federal government over the past 12 months. NDIS meals continues to decrease representing only 1.5% of total meals delivered.

**Table 5. MOW Meal Funding Analysis**

Meal Funding	%
Commonwealth Home Support Programme (CHSP)	67.79
Home Care Package (HCP)	24.16
Other Subsidies	2.36
National Disability Insurance Scheme (NDIS)	1.70
Commercial (full fee)	3.99

\* based on 93% of returned 2024 membership renewals.

\*\* some Members utilise state funding to subsidise meal costs to clients under 65 years of age.

As part of MOWQ's communication and engagement resourcing, the following enquiries and published resources were recorded in 2023/24 (Table 6).

**Table 6. MoWQ Enquiries and Publications Analysis**

Client and Service Calls - 1300 No	2,260
Client Website Enquiries	485
Volunteer Website Enquiries	583
Generic Website Enquiries	162
Printed resources such as Client & Carer Guides, Volunteer Guides, Flyers, Business cards etc.	47,058

Established in 2011, the Queensland Meals on Wheels Roll of Honour recognises those volunteers who have been involved with Meals on Wheels for 30 or more years. The majority of our Member Services have been in operation for over 30 years, and the Roll of Honour's 483 nominees represents 80 of these Member Services.

Meals on Wheels Member Services have relied upon the generous support of those volunteers who selflessly put the needs of others first. The contributions made by these individuals can be measured by the enduring success of Meals on Wheels operations across Queensland. Their continuing dedication to those they serve is to be highly commended.

This year, we honour:



**ROLL OF HONOUR**

IN RECOGNITION OF 30 YEARS OR MORE OF  
SERVICE TO



**Meals on Wheels™**

**INDUCTED TO THE ROLL IN 2024**

ANN GAFFNEY  
YERONGA MEALS ON WHEELS FOR 34 YEARS OF SERVICE

DAPHNE FORSTER  
CHINCHILLA MEALS ON WHEELS FOR 34 YEARS OF SERVICE

DES DEWAR  
DECEPTION BAY MEALS ON WHEELS FOR 36 YEARS OF SERVICE

FAIRLEY TURNER  
CHINCHILLA MEALS ON WHEELS FOR 35 YEARS OF SERVICE

GAIL MCKENZIE  
IPSWICH MEALS ON WHEELS FOR 36 YEARS OF SERVICE

GLENYS BICKLE  
IPSWICH MEALS ON WHEELS FOR 30 YEARS OF SERVICE

JENNIFER BUNTING  
CHINCHILLA MEALS ON WHEELS FOR 35 YEARS OF SERVICE

JOAN VICKERS  
MACKAY MEALS ON WHEELS FOR 30 YEARS OF SERVICE

KARENA KLEIDON  
CHINCHILLA MEALS ON WHEELS FOR 34 YEARS OF SERVICE

LAURANE MARTIN  
MITCHELL MEALS ON WHEELS FOR 30 YEARS OF SERVICE

LESLEY WINKS  
IPSWICH MEALS ON WHEELS FOR 33 YEARS OF SERVICE

MAUREEN HENSEL  
CHINCHILLA MEALS ON WHEELS FOR 34 YEARS OF SERVICE

MERLE LAWRENCE  
GIN GIN MEALS ON WHEELS FOR 30 YEARS OF SERVICE

PAMELA BENDER  
CHINCHILLA MEALS ON WHEELS FOR 46 YEARS OF SERVICE

PATRICIA MINZ  
IPSWICH MEALS ON WHEELS FOR 38 YEARS OF SERVICE

RITA CLARKE  
IPSWICH MEALS ON WHEELS FOR 30 YEARS OF SERVICE

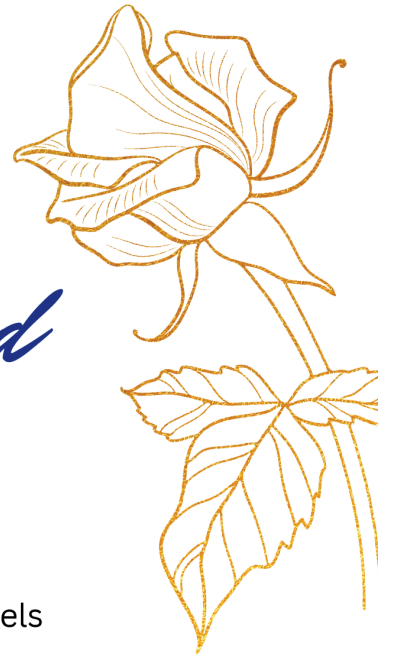
RUTH MULLAN  
IPSWICH MEALS ON WHEELS FOR 30 YEARS OF SERVICE

SABINE HERRMANN  
MEALS ON WHEELS BRISBANE SOUTH - HOLLAND PARK FOR 30 YEARS OF SERVICE

STANLEY KLEIDON  
CHINCHILLA MEALS ON WHEELS FOR 34 YEARS OF SERVICE

VALERIE BENDER  
CHINCHILLA MEALS ON WHEELS FOR 46 YEARS OF SERVICE

# Mary Lowe Living Legend Award



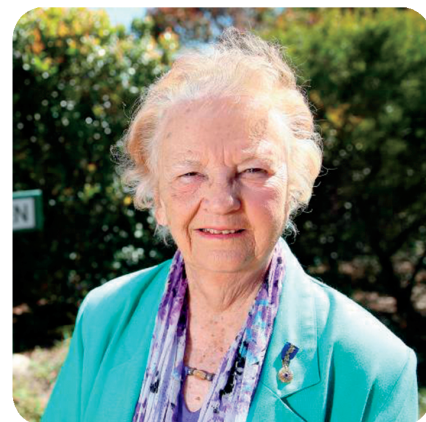
## PAST RECIPIENTS

- 2012 - Erla Irving, Charleville Meals on Wheels
- 2013 - June Conolly, Maroochydore Meals on Wheels
- 2014 - Anne Morris, Mount Isa Meals on Wheels
- 2015 - Lola Wernowski, Boonah Meals on Wheels
- 2016 - Sue Tyson, St Stephens Toowoomba Meals on Wheels
- 2017 - Stewart Trevor, Centenary Meals on Wheels
- 2018 - Norrien Hinds, Collinsville / Scottville Meals on Wheels
- 2019 - Ralph Davies, Mitchelton Meals on Wheels
- 2020 - Beryl Read, Bowen Meals on Wheels
- 2021 - Brian and Evelyn Daley, Yeppoon Meals on Wheels
- 2022 - Geena Luckin, Crosby Park Meals on Wheels
- 2023 - Margaret Hart, Woogaroo Meals on Wheels
- 2024 - Recipient will be announced during the AGM

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

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

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





**Meals on Wheels**<sup>TM</sup>  
Queensland

## **Queensland Meals on Wheels Ltd**

ACN 624 466 084

### **Financial Statements**

**For the year ended 30 June 2024**

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Directors' Report

The Directors of Queensland Meals on Wheels Ltd (MOWQ) present their report together with the financial statements of the entity, being MOWQ (the company) for the year ended 30 June 2024 and the Independent Audit Report thereon.

### Directors' details

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

#### Michael Homden

Director since 21 July 2023  
Chairperson since 20 September 2023  
Chair of the Risk & Compliance Committee

- Graduate Australian Institute of Company Directors (GAICD)
- Associate Fellow College of Health Service Management (ACHSM)
- Associate Fellow College of Health Service Management (ACHSM)
- Diploma of Project Management

Linkedin Profile:

<https://www.linkedin.com/in/michael-homden/>

#### Roslyn Broom

Director to 19 September 2023  
Chairperson to 19 September 2023  
Chair of the Risk & Compliance Committee to 19 September 2023

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

#### Penny McClelland

Director since 2017  
Deputy Chairperson since 26 October 2019  
Member of Finance Committee

- 21 years with International IT Company – various roles within the organisation
- Volunteer Councillor for two Not for Profit Advisory Organisations
- Held an Electorate Officer position with a State Member of Parliament 2009 to 2012
- Joined Bulimba & Districts Meals on Wheels in 2004. Committee Member for 2 years, Vice-President for 2 years and President for 14 years
- Board Member of Meals on Wheels Brisbane South



# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Directors' Report (continued)

### Directors' details (continued)

#### Samantha Cowley

Director since 21 July 2023

Company Secretary since 20 September 2023

Member of the Risk & Compliance Committee

- Graduate Diploma in Applied Corporate Governance and Risk Management,
- Diploma in Project Management
- Bachelor of Laws/Bachelor of Business (Accountancy)
- These qualifications provide her with a strong foundation in governance, risk management and legal compliance
- Held multiple governance roles, including Governance and Risk Manager at Navigator Global Investment Ltd and Vice President at Gateway Community Group Inc. Her responsibilities have included managing board processes, reviewing key policies and ensuring compliance with corporate governance principles

#### Peter Mann

Director to 19 September 2023

Company Secretary to 19 September 2023

Member of the Finance Committee to 19 September 2023

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

#### Judith Brown

Director since 02 October 2019

Chair of the Finance Committee

- Treasurer of Cairns Meals on Wheels since 2018
- Partner at PSK Private Wealth since 2022
- Director and Board Member of All Financial Services - Darwin since 2017
- Bachelor of Commerce – Accounting
- Diploma of Financial Planning
- Member of the Financial Planning Association of Australia
- Member of the Tax Practitioners Board
- Associate Member of CPA Australia

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Directors' Report (continued)

### Directors' details (continued)

#### Matthew Webster

Director since 28 September 2022

Chair of the Innovation and Partnerships Committee

- Fellow, Australian Institute of Management (FAIM), now IML
- Bachelor of Health Science
- Director, WebIT Pty Ltd
- Director, Real Estate Industry Partners Pty Ltd
- Volunteer and Services Branch VP, Ashgrove Meals on Wheels
- LinkedIn Profile [www.linkedin.com/in/mattpwebster](http://www.linkedin.com/in/mattpwebster)

#### Michael Stevens

Director since 28 September 2022

Member of the Innovation and Partnerships Committee

- Master of Project Management
- President of SRV Baseball Inc
- Board Director of Warriba Sports Club
- Director of StevFoxOne Pty Ltd, IT Consultancy

#### Ian Collier

Director since 28 September 2022

Member of the Risk & Compliance Committee.

Member of the Finance Committee.

- President Wynnum Manly Meals on Wheels
- Local Supporters Group member, Bulimba Meals on Wheels
- Studied at Macquarie University with Major in Behavioural Sciences
- Member Australian Institute of Company Directors (MAICD)
- Social Enterprise Committee Member Micah Projects

#### Richard Horsham

Director since 21 July 2023

Member of Finance Committee

Member of the Innovation and Partnerships Committee

- Member of the leadership team at JBS, Australia's largest food company
- 30 Years experience in the food industry across Manufacturing, Retailing and Distribution
- MCIPS Chartered professional and MAICD director.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Directors' Report (continued)

### Directors' details (continued)

#### Kylie Hammond

Director from 19 September 2023  
Member of the Innovation and Partnerships Committee  
Member of the Risk & Compliance Committee.

#### Phillip Hay

Director from 19 September 2023 to 31 May 2024  
Member of the Innovation and Partnerships Committee

### Company Secretary

Peter Mann was the Company Secretary from 28 September 2022 to 19 September 2023.  
Samantha Cowley commenced as Company Secretary on 20 September 2023.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Directors' Report (continued)

### Principal activities

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

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

### Strategic objectives

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

More specifically:

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

### Strategy for achieving objectives

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

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Directors' Report (continued)

### Directors' meetings

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

	Board of Directors		Risk & Compliance Committee		Finance Committee		Innovation & Partnerships Committee	
	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended	Eligible to Attend	Meetings Attended
Roslyn Broom to 19.09.23	3	3						
Michael Homden	5	4	3	3				
Penny McClelland	8	7			9	8		
Peter Mann to 19.09.23	3	3			2	2		
Samantha Cowley	6	6	3	3				
Judith Brown	6	5			9	9		
Matthew Webster	8	8					2	2
Michael Stevens	8	6					2	2
Ian Collier	8	6	3	2	7	5		
Richard Horsham	6	6			2	2	2	2
Kylie Hammond	5	5	2	2			2	2
Phillip Hay to 31.05.24	5	3					2	2

### Contribution in winding up

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum of \$20 each towards meeting any outstanding obligations of the entity. At 30 June 2024, the total amount that members of the company are liable to contribute if the company wound up is \$2,200 (2024: \$2,300).

### Auditor's Independence Declaration

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

Signed in accordance with a resolution of the Directors.



Michael Homden  
Chairperson

10 September 2024

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Auditor's Independence Declaration



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Australia

### DECLARATION OF INDEPENDENCE BY A J WHYTE TO THE DIRECTORS OF QUEENSLAND MEALS ON WHEELS LTD

As lead auditor of Queensland Meals on Wheels Ltd for the year ended 30 June 2024, I declare that, to the best of my knowledge and belief, there have been:

1. No contraventions of the auditor independence requirements of section 60-40 of the *Australian Charities and Not-for-profit Commission Act 2012* in relation to the audit; and
2. No contraventions of any applicable code of professional conduct in relation to the audit.

A handwritten signature in black ink, appearing to be 'A J Whyte', written over a circular scribble.

**A J Whyte**  
Director

**BDO Audit Pty Ltd**

Brisbane, 10 September 2024

BDO Audit Pty Ltd ABN 33 134 022 870 is a member of a national association of independent entities which are all members of BDO Australia Ltd ABN 77 050 110 275, an Australian company limited by guarantee. BDO Audit Pty Ltd and BDO Australia Ltd are members of BDO International Ltd, a UK company limited by guarantee, and form part of the international BDO network of independent member firms. Liability limited by a scheme approved under Professional Standards Legislation.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Income Statement

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
Revenue	4	3,590,528	1,408,507
Contribution		15,949	-
Cost of sales		(1,045,046)	(129,287)
Employee benefits expense		(1,125,159)	(871,187)
Professional fees		(244,289)	(178,771)
Office expenses		(111,295)	(73,339)
Depreciation expense		(137,726)	(62,877)
Marketing expenses		(6,160)	(10,130)
Occupancy expenses		(66,618)	(41,749)
Motor vehicle expenses		(82,057)	(38,656)
Travel expenses		(85,771)	(53,785)
Donations and contributions		(11,076)	(5,809)
Bad and doubtful debts expense		(3,917)	(506)
Grants paid		(22,075)	-
COVID-19 related expenses		-	(227)
Conferences, expos and meetings		(43,717)	(33,744)
Other expenses		(87,383)	(46,664)
<b>Surplus (deficit) for the year</b>		<b>534,188</b>	<b>(138,224)</b>
<b>Total comprehensive income (deficit) for the year</b>		<b>534,188</b>	<b>(138,224)</b>
<b>Profit (Loss) for the year attributable to</b>			
- Continuing operations		534,188	(138,224)
- Discontinued operations		-	-

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Balance Sheet

As at 30 June 2024

	Notes	2024 \$	2023 \$
<b>Assets</b>			
<i>Current</i>			
Cash and cash equivalents	5	2,456,594	1,893,869
Trade and other receivables	6	232,673	27,971
Prepayments		57,851	33,557
<b>Current assets</b>		<b>2,747,118</b>	<b>1,955,397</b>
<i>Non-current</i>			
Property, plant and equipment	7	940,206	951,171
<b>Non-current assets</b>		<b>940,206</b>	<b>951,171</b>
<b>Total assets</b>		<b>3,687,324</b>	<b>2,906,568</b>
<b>Liabilities</b>			
<i>Current</i>			
Trade and other payables	8	189,473	116,768
Deferred income	9	238,794	118,060
Provisions	10	127,880	94,558
Lease liability		69,846	68,234
<b>Current liabilities</b>		<b>625,993</b>	<b>397,620</b>
<i>Non-current</i>			
Provisions	10	21,366	20,559
Lease liability		26,000	8,612
<b>Non-current liabilities</b>		<b>47,366</b>	<b>29,171</b>
<b>Total liabilities</b>		<b>673,359</b>	<b>426,791</b>
<b>Net assets</b>		<b>3,013,965</b>	<b>2,479,777</b>
<b>Equity</b>			
Reserves	11	260,127	808,876
Retained surplus		2,753,838	1,670,901
<b>Total equity</b>		<b>3,013,965</b>	<b>2,479,777</b>

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



# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Statement of Changes in Equity

For the year ended 30 June 2024

	Retained surplus \$	Asset revaluation reserve \$	Reserve for special projects \$	Total \$
Balance at 1 July 2022	1,809,125	260,127	548,749	2,618,001
Net surplus (deficit)	(138,224)	-	-	(138,224)
Transfer from Reserve for special projects to Retained surplus	-	-	-	-
Gain on Revaluation of Land and Buildings	-	-	-	-
Balance at 30 June 2023	1,670,901	260,127	548,749	2,479,777
Net surplus (deficit)	534,188	-	-	534,188
Transfer from Reserve for special projects to Retained surplus	548,749	-	(548,749)	-
Gain on Revaluation of Land and Buildings	-	-	-	-
Balance at 30 June 2024	2,753,838	260,127	-	3,013,965

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Statement of Cash Flows

For the year ended 30 June 2024

	Notes	2024 \$	2023 \$
<b>Operating activities</b>			
Receipts from:			
· Donations and appeals		664,406	259,983
· Government grants		2,049,001	1,019,522
· Interest received		29,687	27,474
· Other sources		779,415	127,415
Payments to suppliers and employees		(2,878,454)	(1,889,525)
Net cash provided by / (used by) operating activities	12(a)	644,055	(455,131)
<b>Investing activities</b>			
Purchase of property, plant, and equipment		(51,325)	(9,338)
Proceeds from disposal of property, plant, and equipment		-	43,487
Net cash provided by / (used by) investing activities		(51,325)	34,149
<b>Financing Activities</b>			
Lease payments		(30,005)	(37,135)
Net cash provided by / (used by) financing activities		(30,005)	(37,135)
Net change in cash and cash equivalents		561,550	(458,117)
Cash and cash equivalents, beginning of year		1,893,869	2,351,986
Cash and cash equivalents, end of year	5	2,455,419	1,893,869

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 1. General information and statement of compliance

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

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

The financial statements for the year ended 30 June 2024 were approved and authorised for issue by the Board of Directors on 09 September 2024.

### 2. Changes in accounting policies

#### New and revised standards that are effective for these financial statements

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

### 3. Summary of accounting policies

#### 3.1 Overall considerations

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

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

#### 3.2 Revenue

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

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

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.2 Revenue (continued)

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

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

#### *Sale of goods and meals*

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

#### *Government grants*

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

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

#### *Fundraising*

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

#### *Member contributions*

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

#### *Interest income*

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

### 3.3 Operating expenses

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

### 3.4 Property, plant and equipment

#### *Land and building*

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.4 Property, plant and equipment (continued)

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

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

#### *Leasehold improvements*

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

#### *Building improvements, plant and equipment, and vehicles*

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

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

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

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

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

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

### 3.5 Leases

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.5 Leases (continued)

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

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

### 3.6 Impairment testing of property, plant and equipment

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

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

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

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.7 Financial instruments

#### *Recognition, initial measurement and derecognition*

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

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

#### *Classification and subsequent measurement of financial assets*

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

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

Classifications are determined by both:

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

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

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

#### *Loans and receivables*

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

#### *Classification and subsequent measurement of financial liabilities*

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

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

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.8 Inventories

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

#### *Goods for resale*

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

### 3.9 Income taxes

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

### 3.10 Cash and cash equivalents

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

### 3.11 Reserves

Other components of equity include the following:

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

Retained surplus includes all current and prior period retained surpluses.

### 3.12 Employee benefits

#### *Short-term employee benefits*

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



# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.12 Employee benefits (continued)

#### *Other long-term employee benefits*

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

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

#### *Defined contribution plans*

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

### 3.13 Goods and services tax (GST)

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

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

### 3.14 Economic dependence

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

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 3.15 Significant management judgement in applying accounting policies

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

#### *Estimation uncertainty*

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

#### *Impairment*

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

#### *Useful lives of depreciable assets*

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

#### *Long service leave*

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

### 3.16 Comparative figures

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

## 4. Revenue

	2024	2023
	\$	\$
Commonwealth government grants		
- CHSP Sector support	868,695	827,329
- CHSP Meal services	768,418	41,458
Sale of meals	711,127	59,670
Sales other	68,585	47,771
Queensland government grants	150,872	150,735
Members' levy	132,514	113,941
Other grants	140,281	60,646
Fundraising	46,021	38,601
Interest	82,544	27,474
Gain on disposal of asset	16	26,373
Bequests	618,385	-
Other	3,070	14,509
	<b>3,590,529</b>	<b>1,408,507</b>

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 5. Cash and cash equivalents

	2024	2023
	\$	\$
Cash at bank	271,948	566,999
Short term deposits	2,184,646	1,326,870
	<b>2,456,594</b>	<b>1,893,869</b>

### 6. Trade and other receivables

	2024	2023
	\$	\$
Trade receivables, gross	93,416	15,466
Allowance for credit losses	(2,184)	-
	<b>91,232</b>	<b>15,466</b>
Other receivables	51,951	12,505
Accrued income	89,490	-
	<b>232,673</b>	<b>27,971</b>

All of the company's trade and other receivables have been reviewed for indicators of impairment. Certain trade receivables were found to be impaired and an expense for bad and doubtful debts of \$3,917 (2023: \$506) has been recorded accordingly within other expenses.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 7. Property, plant and equipment

	2024	2023
	\$	\$
Land and building, at valuation	793,000	793,000
Accumulated depreciation	(23,432)	(11,700)
	<b>769,568</b>	<b>781,300</b>
Building improvements, at cost	71,450	47,465
Accumulated depreciation	(23,935)	(18,515)
	<b>47,515</b>	<b>28,950</b>
Plant and equipment, at cost	133,845	110,474
Accumulated depreciation	(87,224)	(69,529)
	<b>46,621</b>	<b>40,945</b>
Right of use asset, at cost	271,293	167,767
Accumulated depreciation	(194,791)	(67,791)
	<b>76,502</b>	<b>99,976</b>
	<b>940,206</b>	<b>951,171</b>

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

	Land & Bldg.	Bldg. Imps	Plant & equip	Right of use	Total
	\$	\$	\$	\$	\$
Gross carrying amount					
Balance 1 July 2023	793,000	47,465	110,474	167,767	1,118,706
Additions	-	23,985	27,340	103,526	154,851
Disposals	-	-	(3,969)	-	(3,969)
Gain on revaluation	-	-	-	-	-
<b>Balance 30 June 2024</b>	<b>793,000</b>	<b>71,450</b>	<b>133,845</b>	<b>271,293</b>	<b>1,269,588</b>
Accumulated depreciation					
Balance 1 July 2023	(11,700)	(18,515)	(69,529)	(67,791)	(167,535)
Depreciation expense	(11,732)	(5,420)	(21,664)	(117,288)	(156,104)
Disposals	-	-	3,969	-	3,969
Other	-	-	-	(9,712)	(9,712)
Reversal on revaluation	-	-	-	-	-
<b>Balance 30 June 2024</b>	<b>(23,432)</b>	<b>(23,935)</b>	<b>(87,224)</b>	<b>(194,791)</b>	<b>(329,382)</b>
<b>Carrying amount</b>					
<b>30 June 2024</b>	<b>769,568</b>	<b>47,515</b>	<b>46,621</b>	<b>76,502</b>	<b>940,206</b>

The fair value measurement of land and buildings as at 30 June 2022 was performed by Colliers International. The fair value was determined based on recent transactions for similar assets within the same area.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 8. Trade and other payables

	2024	2023
	\$	\$
Trade payables	105,143	43,261
Accrued expenses	84,330	73,507
	<b>189,473</b>	<b>116,768</b>

### 9. Deferred income

	2024	2023
	\$	\$
Deferred income	238,794	118,060
	<b>238,794</b>	<b>118,060</b>

### 10. Provisions

	2024	2023
	\$	\$
Employee benefits:		
Annual leave	127,880	94,558
Employee benefits – current	<b>127,880</b>	<b>94,558</b>
Long service leave	21,366	20,559
Employee benefits – non-current	<b>21,366</b>	<b>20,559</b>

### 11. Reserves

	2024	2023
	\$	\$
Asset revaluation reserve	260,127	260,127
Reserve for special projects	-	548,749
	<b>260,127</b>	<b>808,876</b>

	Asset revaluation reserve	Reserve for special projects	Total \$
Balance 1 July 2022	260,127	548,749	808,876
Expenditure on special projects transferred to retained earnings	-	-	-
Gain on revaluation of land and buildings	-	-	-
<b>Balance 30 June 2023</b>	<b>260,127</b>	<b>548,749</b>	<b>808,876</b>
Balance 1 July 2023	260,127	548,749	808,876
Transfer to retained earnings	-	(548,749)	(548,749)
Gain on revaluation of land and buildings	-	-	-
<b>Balance 30 June 2024</b>	<b>260,127</b>	<b>-</b>	<b>260,127</b>

The asset revaluation reserve comprises gains and losses from the revaluation of land and buildings.

The reserve for special projects comprised large bequests and donations received by the company which have been segregated from operational funds for completion of special projects. It was decided during the year to remove this reserve as it was no longer required.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 12. Cash flow information

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

	2024	2023
	\$	\$
Surplus/(deficit) for year	534,188	(138,224)
Cash flows excluded from surplus/(deficit) attributable to operating activities:		
· Depreciation	111,295	62,877
· Gain/Loss on disposal of property, plant and equipment	-	(26,377)
Changes in assets and liabilities, net of the effects of purchase and disposal of subsidiaries		
· (Increase)/decrease in trade and other receivables	(204,702)	(12,510)
· (Increase)/decrease in prepayments	(24,294)	(8,113)
· Increase/(decrease) in trade and other payables	72,705	(414,677)
· Increase/(decrease) in deferred income	120,734	64,774
· Increase/(decrease) in provisions	34,129	17,119
Cash flow from operations	644,055	(455,131)

### 13. Related party transactions

The company's related parties include its Directors and other key management personnel as described below. Unless otherwise stated, none of the transactions incorporate special terms and conditions and no guarantees were given or received. Outstanding balances are settled in cash.

The company's other key management personnel is the Chief Executive Officer. Remuneration paid to key management personnel consisted of salaries and superannuation.

	2024	2023
	\$	\$
Key management personnel remuneration	194,462	177,699

The Directors are not remunerated for their attendance at meetings but are reimbursed for any associated costs that they may have incurred.

# Queensland Meals on Wheels Ltd

ACN 624 466 084

## Notes to the Financial Statements

For the year ended 30 June 2024

### 14. Future lease payments

The company leases a printer and premises over various terms. Minimum lease commitments for future years per these agreements are:

	2024	2023
	\$	\$
Not later than one year	69,846	68,234
Between one and five years	26,000	8,612
	<b>95,846</b>	<b>76,846</b>

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

### 15. Post-reporting date events

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

### 16. Members' Guarantee

The company is incorporated under the *Corporations Act 2001* and is a company limited by guarantee. If the company is wound up, the constitution states that each member is required to contribute a maximum \$20 each towards meeting any outstanding obligations of the entity. At 30 June 2024, the total amount that members of the company are liable to contribute if the company wound up is \$2,200 (2023: \$2,300).

## Directors' Declaration

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

- a The financial statements and notes of Queensland Meals on Wheels Ltd are in accordance with the *Australian Charities and Not-for-profits Commission Act 2012*, including:
  - i Giving a true and fair view of its financial position as at 30 June 2024 and of its performance for the financial year ended on that date; and
  - ii Complying with Australian Accounting Standards – Simplified Disclosure (including the Australian Accounting Interpretations) and the *Australian Charities and Not-for-profits Commission Regulation 2022*; and
- b There are reasonable grounds to believe that Queensland Meals on Wheels Ltd will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the Directors.



Michael Homden  
Chairperson

10 September 2024



## INDEPENDENT AUDITOR'S REPORT

To the members of Queensland Meals on Wheels Ltd

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of Queensland Meals on Wheels Ltd (the company), which comprises the balance sheet as at 30 June 2024, the income statement, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, and the directors' declaration.

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

- (i) Giving a true and fair view of the company's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards - Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2022*.

#### Basis for opinion

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other information

The directors of the company are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the directors' report, but does not include the financial report and our auditor's report thereon.

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

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

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

### **Responsibilities of directors for the Financial Report**

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

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

### **Auditor's responsibilities for the audit of the Financial Report**

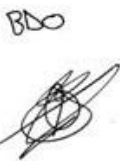
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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.

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

[http://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf)

This description forms part of our auditor's report.

**BDO Audit Pty Ltd**



**A J Whyte**

Director

Brisbane, 10 September 2024