



2025 ANNUAL REPORT

More
than just
a meal[™]

COVER IMAGE:

Young Hearts, Big Impact
Sunnybank / Salisbury Meals on Wheels™

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Funded by



Queensland Government

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) 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 (MOWQ) 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 99 Member Services operating across 140 locations, driven by over 6,300 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 proud Joint Patrons of Meals on Wheels Queensland, we congratulate the organisation on another remarkable year of service.

Now in its 69th year, Meals on Wheels continues to exemplify the very best of Queensland – community spirit, quiet dedication, and neighbours supporting one another with dignity and care. From humble beginnings, it has grown into an essential service reaching more than 22,000 Queenslanders each year.

With over 6,500 volunteers delivering more than 2.7 million meals annually, the impact of Meals on Wheels extends far beyond nutrition. Each delivery brings not only sustenance, but also connection, compassion and reassurance – often at a time when it is most needed.

The wellbeing checks offered through this service bring peace of mind to families and help thousands maintain their independence and remain in their homes. It is a testament to the enduring commitment of Meals on Wheels staff and volunteers that so many Queenslanders continue to feel seen, supported and cared for.

As the organisation approaches its 70th year, it continues to set the standard for community care. On behalf of a grateful Queensland, we thank all those who contribute to this vital service, your kindness and dedication make an extraordinary difference every day.

**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 (FY 2024–2025)



It is wonderful to welcome you to our Annual Report for 2025 after a very full and fruitful year for MOWQ. A year that builds positively towards the significant events on the horizon, including the inception of the new Aged Care Act. In this edition we review our activity, operations, financials and note the achievements for the organisation and across our committed services, delivering a daily difference through 'Meals on Wheels'.

Each year this report gives us an opportunity to capture the uniqueness of our role in serving Queensland communities and highlight the personal spirit and passion that our volunteers invest with their time and enduring belief in what we do. We the Board are very proud of your achievements, and on behalf of all Queenslanders celebrate what you have done in building independence for the vulnerable, nourishing the lives of those who rely on our services and strengthening communities. May I and the Board thank you and commend you all for your faithful service, you are the driving force behind our vision and embody what the service means in being 'More than just a meal'. We have been working across our stakeholders at the National, State and local level to reinforce the value that we bring and how we are at the heart of the communities we serve. Thank you for your daily efforts in making that advocacy so powerful in 2024-2025.

RECOGNISING MILESTONE ANNIVERSARIES

This year has marked some incredible milestones for our local Services, reflecting the deep community roots and sustained impact of Meals on Wheels across Queensland. It is humbling and remarkable to witness firsthand at the many celebrations, the inspired work of Members, who have safeguarded and maintained all our services for so long, sustaining them for people who matter so much to us all. This year the following anniversaries took place:

- **60 YEARS**

- ◇ Rockhampton
- ◇ Stanthorpe
- ◇ Sandgate & District

- **50 YEARS**

- ◇ Innisfail
- ◇ Mareeba
- ◇ Brisbane South - Mt Gravatt
- ◇ Tewantin Noosa
- ◇ Cunnamulla

- **40 YEARS**

- ◇ Clermont
- ◇ Gin Gin
- ◇ Miles
- ◇ Taroom

This is a great opportunity to reflect on the longevity of Meals on Wheels in regional and urban Queensland and recognise the many volunteers and staff who have helped make this possible over decades. We were here yesterday and today and will be here tomorrow!

DELIVERY AGAINST THE STRATEGIC PLAN

It has been 12 months since the release of the Meals on Wheels Queensland 2024-2027 Strategic Plan. I am pleased to be able to provide my highlights with you and you will find more comprehensive reporting on our progress in delivering against the Strategic Plan, throughout the Annual Report.

This has been a strong start and promises to strengthen our future through innovation, volunteering growth and expanded services support, to enable us to build on what has been preserved and enabled us to flourish for so long.

SHARED SERVICES AND NETWORK GROWTH: Expanding Our Reach - Cunnamulla Service Transition

As of 1 April 2025, Meals on Wheels Queensland formally welcomed the Cunnamulla service under direct operation. After 50 years of locally run service, the Cunnamulla committee entrusted us to carry forward their legacy of care and connection. We take seriously the responsibility of securing the future of the locally run service and enabling its operations to run seamlessly, in the face of the contemporary challenges of funding, client bases and changing volunteer cohorts.

We the Board recognise not only the trust that services are putting in the leadership and capability of MOWQ, but also see it as a demonstration of our commitment to ensuring every Queenslanders has access to the support they need, no matter how remote they live.

VOLUNTEERS: Rosterfy Rollout Supporting Volunteer Operations

The investment in Rosterfy continues to streamline volunteer management across our Services, enabling easier registration, onboarding, and rostering of volunteers. This financial year we had 710 potential volunteers engage with our Rosterfy platform of whom 410 completed the entire onboarding and training process and were assigned to a Service to begin volunteering.

This shift to a more unified digital system helps Services reduce admin time, improve volunteer communications, and better track engagement, critical as we look to grow and support our volunteer workforce.

BRAND AND DIGITAL MARKETING: Website Relaunch Delivering on the Strategic Plan

One of the standout achievements of the financial year was the launch of our refreshed website, aligning with the Brand and Digital Marketing pillar of our 2024–2027 Strategic Plan.

This digital upgrade has enhanced and built out our technical capabilities so that our digital footprint can now ensure that we:

- Modernise our online presence to reinforce our brand out there, essential in the competitive environment we operate in
- Make it easier for older Queenslanders, families, volunteers, and donors to find what they need
- Expand the Members Resource Dashboard to better support Services prepare for the upcoming aged care reforms in November 2025
- Reinforce our commitment to being a trusted, accessible, and forward-thinking organisation

This platform is still evolving, with more features and updates expected in 2025. It's becoming a central hub for connection, helping us serve more people, more effectively, than ever before.

There is more work to be done in ensuring that our strategy and the organisation that we have become, continues to occupy its place in the hearts of Queenslanders and ensures we are there for the people who need us in 2025-2026 and beyond.

I know that you will join the Board in our pride at what continues to be achieved for all of the Queensland community! Let's stimulate the next generation of volunteers to join us in this most humanistic of commitments, caring for each other, by supporting the wellbeing and nutritional needs of vulnerable Queenslanders.

Regards and best wishes,



*Chairperson
QMOW Ltd*

Chief Executive's Report



I am very pleased to introduce the Meals on Wheels Queensland (MOWQ) Annual Report for 2024/25. As we look back on the year, it is my privilege to be able to recognise and thank the tremendous and humble work of so many people who make the great community service of Meals on Wheels possible to those in need.

Meals on Wheels begins and finishes really with the recognition of the contribution of the volunteers. Without the contribution of 6,300 volunteers from across our communities who provide their time, their compassion and good will, the service simply would not function. Combined with this is the contribution of people who step up to the governance roles in our 99 Member Services. In a post Aged Care Royal Commission world, the community and government expectations for aged care has never been higher and the obligations upon committees to govern their organisation continue to grow. MOWQ's focus on volunteering over the 2024/25 year led to the introduction of an online volunteering platform, Rosterfy, in July 2024. This has shifted the dynamic of the on-boarding process for new volunteers to an online platform accessible anywhere, anytime. MOWQ demonstrated Rosterfy through the MOWA National Conference 2024 in Sydney (as part of our sponsorship contribution), and over the past 12 months have been truly pleased with the results, with 410 new volunteers assigned across 77 separate locations. Importantly, MOWQ commissioned an external evaluation of our utilisation of Rosterfy which included the following feedback:

Rosterfy received positive ratings from Member Services in areas including time savings, effective pre-screening of suitable candidates, identification and mitigation of potential compliance issues, volunteer readiness, data accuracy, and the overall benefit to Services.

That said there is so much more potential with this platform which the evaluation highlighted is worth exploring. This includes providing services with direct system access, allowing Members to manage the volunteer process locally, provide support to individuals who commence but do not complete onboarding and integrating Rosterfy with meal management programs to enable automatic population of volunteer details, streamlining operations and further improving efficiency. MOWQ was also pleased the new State Government placed attention on the importance of volunteers, with the Minister for Volunteers initiating the Inquiry into Volunteering. MOWQ provided a submission to the Inquiry with the input of our Member Services. The submission provided six recommendations and we look forward to the findings of the Inquiry due later in September 2025.

Through the first quarter of 2024/25, the Sector Support Team designed the Community Hardship Fund (CHF), a jointly funded initiative between the State Government and MOWQ. This fund was created in recognition of the cost-of-living impacts and growing food insecurity that Meals on Wheels Member Services are addressing across the community. The fund supported 186 people across 22 locations, with a total value of \$36,850. This initiative demonstrates that, by working together, Meals on Wheels can find ways to support those who need it most. The need for the CHF is evident in examples of recipients who were struggling to afford meals.

This type of safety net has also been realised through additional support provided to 6 Member Services with specific financial disadvantage issues including Meals on Wheels Moreton Bay, where in the first quarter of 2024/25 MOWQ provided an additional \$16,954 through our donation fund to assist covering the cost of meals for an additional 135 people on their wait list.

October brought with it the final stages of consultation (at the time) to the new Aged Care Act which passed through parliament in November 2024. As part of our advocacy (on behalf of all Meals on Wheels) I was fortunate to present to the Standing Committee of Community Affairs into their Inquiry to the Aged Care Bill where I made the points Meals on Wheels builds social connections with every delivery, making recipients and their families feel safe, supported and a member of the community. Meals on Wheels is more than an Every Day Living service. At our core in the aged care system, Meals on Wheels is about independence, early intervention and preventative health, keeping people out of hospital and residential aged care.

With the passing of the Act and introduction of new rules together with the Support at Home program, MOWQ undertook a range of engagement and capability building activities to assist Members to prepare. Whilst we now know the Act has been deferred to the 1st of November 2025, which is sincerely welcomed, this work is designed to support Members on each step of the reform journey. Led by our Strategic Program Officer in conjunction with the Sector Support Team, MOWQ developed resources including the Reform webinar & slide pack, Reform Bites (x4), discussion pack for HCP providers, Member Service handout (SAH), Resource Packs, CHSP Client Service Agreement and writing to the Commissioner for Aged Care Quality and Safety regarding the evidence of service delivery requirements under SAH.

The 2024/25 financial year realised a State election in October as well as a Federal election in May. MOWQ were active in both campaigns, seeking input from Members on funding needs together with articulating targeted initiatives where Meals on Wheels may be able to work closer with governments of all levels on the role of Meals on Wheels in our communities. Specifically, MOWQ highlighted the significant contributions to the state's economy and community wellbeing, where Meals on Wheels is delivering substantial savings while providing essential services to our most vulnerable citizens. Our volunteer effort alone is conservatively contributing over \$50 million, in value, per year. MOWQ targeted specific capital requirements and have seen progress created on at least one of those engagements. What we know and continue to learn through government relations engagement is the need for data, and the ability to speak together underpinned by a strong stakeholder engagement and communications plan. This continues to prove an area where we can make great improvements and gains by seeking out and joining up data to better target support for Members. Nationally the CHSP meal funding received a boost of 10% across the board, which whilst not addressing demand issues in the program, was welcomed and a credit to the media campaign led by the MOWA Chairperson. MOWQ was also instrumental in working with members in the South West corridor of Queensland to address and make changes to proposed price increases from the local supplier which were unsustainable for the longevity of service delivery in this region.

Reflecting on the importance of management committees who are accountable for the Meals on Wheels Member Services, MOWQ has continued to work with Members where committees are unable to continue or have capacity and capability issues in meeting their on-going governance obligations. This has seen further growth in the regional meal service capability of MOWQ through the acquisition of Cunnamulla's CHSP service contract, along with the compliance obligations that come with it. The capacity to scale this model is proving effective in the ongoing delivery of meals on wheels in regional and remote locations, the retention of volunteers, and the preservation of vital social capital built up over many years. MOWQ continues to work in other regions where there is opportunity to build locally based solutions, as seen with the coming together of Your Lifestyle Centre (YLC) and Rochedale Springwood in Logan River-Valley, the growing role of Meals on Wheels Cairns in providing support to neighbouring Member Services, and bringing our Brisbane North members together on a regular basis to build connections and seek collaborations wherever possible.

Through February and March, communities across Queensland were once again challenged by the extreme weather this great State of ours often faces. The weather events were felt in Northern Queensland, through Wide Bay down to the border and in the central west for good measure, all through an intense 3-month period. The resilience of Queenslanders never ceases to amaze me and I think the response of Meals on Wheels Members through these crises are a direct reflection of this. The maturity of business continuity through pre and post disaster events has greatly increased in recent years. It is a credit to each committee, their staff and volunteers to navigate through these difficult times. The efforts of the Sector Support team in providing guidance, connection and in some cases direct intervention and support is a valuable resource for Members to have access to. Special mention goes to our Member for Ingham, cut off for 10 days by record peak of the Herbert River, who through their skills and unwavering commitment to their role, were able to maintain service via generator power supply producing hot meals for their clients, other vulnerable members of the community and the SES workers. Overall, over this period, a total of 57 services were in the impact zones. On behalf of everyone at MOWQ we thank all committee, staff and volunteers for their efforts and unwavering commitment to your communities through these challenging times.

Chief Executive's Report cont'd

Our commitment to improving our brand and digital marketing capability has taken great steps forward with the redevelopment of the MOWQ website, and the commissioning of a year long piece of work with Rowland. The website redevelopment, funded through our State grant, and led by our Marketing and Communications Lead with our partner Pivotal, has modernised the public face of MOWQ as well as improving our cyber security. The program of work with Rowland will see the creation of a year long worth of work that will deliver new digital assets and images designed to refresh and reconnect the brand of Meals on Wheels with the community. The focus into this space has also seen our entry into improving our fundraising and partnership portfolio of work. The engagement with JBS Foods to essentially create mobile billboards for volunteering on two of their 26 wheeler BDouble fleet is a wonderful example of how Meals on Wheels is able to work creatively with the business community to elevate the brand of Meals on Wheels. MOWQ greatly acknowledges the support and in-kind contributions of JBS for this incredible opportunity. MOWQ also delivered a targeted campaign on the CHF through the last 2 weeks of the financial year raising \$3,100. From little things big things grow as the great Paul Kelly sings, and with the introduction of the Director Corporate Sponsorship role to our team, the opportunity to maximise the brand in the business and community lends itself to an exciting and revitalised 2025/26.

MOWQ welcomed the extension to the CHSP meal funding to 2027 and an extension to our vital Sector Support and Development funding to June 2026, which allows MOWQ to provide critical support across the State of Queensland. In 2025/26 MOWQ delivered a wide range of activities including 82 training sessions, 21 webinars and 16 Meals on Wheels Forums. Through this financial year I undertook an exercise with the Board on the structure of MOWQ Operations and purposefully redesigned to progress the actions within the strategic plan and to better target our sector support efforts to members.

The work of the MOWQ Operations would not be possible without the commitment of our volunteer Board Directors, who provide the governance and direction to the work MOWQ Operations undertake. I would like to thank our Board of Directors for their commitment to Meals on Wheels through their contributions of time and expertise from their diverse and wide ranging backgrounds through the Board meetings and our sub committees. The realisation of the ambition within the Strategic Plan whilst managing risk and

external threats and opportunities in a super competitive world for both meal services and funding of all varieties, is no small undertaking, and without them it would be a much more difficult task.

The Innovation and Partnerships committee have steered a course to initiatives including what next after Let's Do Lunch, our government relations work, regional development, shared service initiatives, data insights and the 70th anniversary for Meals on Wheels in Queensland.

The work of the Risk and Compliance Committee has tackled challenging issues on behalf of MOWQ and the membership including the long outstanding Trademarks Sub License Agreement, our Risk Management Framework and an in depth review of our policies and procedures as well as oversight to our Aged Care Reforms work package and obligations.

The work of our Finance Committee continues to balance our growth opportunities with important fiscal responsibility. The growth in meal delivery has increased significantly over the past 2 years, and with that comes obligations and diligence on our management of accounts receivables, and expectations of performance in this area.

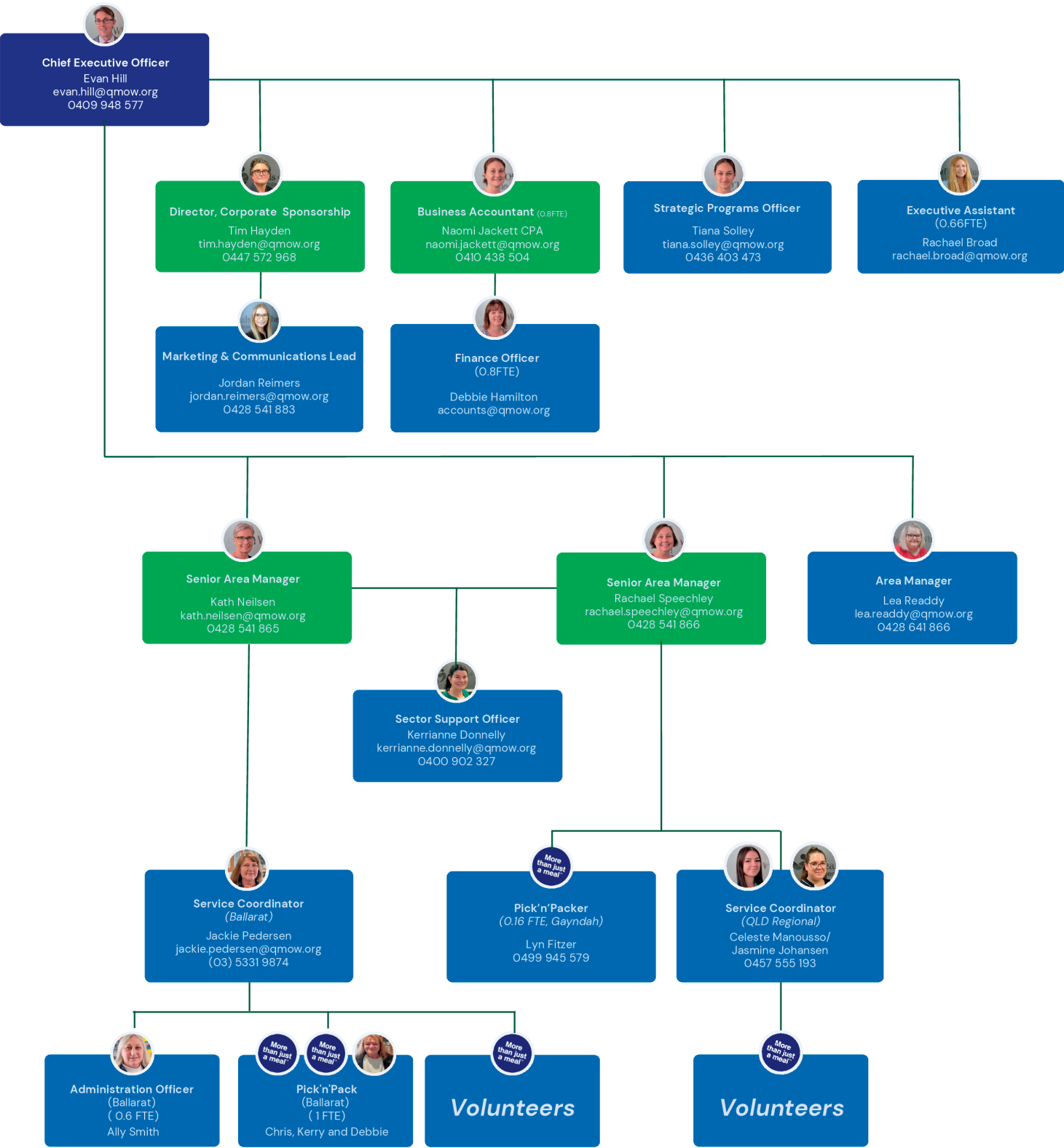
The past year has been one of loss of many great people of Meals on Wheels and I sincerely acknowledge the passing of our beloved Jack Poole, June Conolly OAM, Gwen Braga and to all those incredible contributors to Meals on Wheels who we have lost, we say thank you and may we forever draw inspiration from their selfless service.

Finally it was much thanks and gratitude I recognise from the talented and selfless team of MOWQ Operations through the Brendale office, our Queensland regions and Ballarat who present to work each day with the commitment to make Meals on Wheels within our communities sustainable and compassionate places to call home. With their unwavering commitment and culture of continuous improvement Meals on Wheels Members are in good hands. As a team and as an organisation committed to all of our Members and the community we thank you all for the year that's been and look forward to the road ahead in 2025/26.



Chief Executive Officer
QMOW Ltd

Operations Organisational Chart (30 June 2025)



Governance Statement

Achieving our Objectives

The Board's primary role is to ensure Queensland Meals on Wheels Ltd (MOWQ) pursues its Objectives 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 both the Commonwealth and Queensland State Governments to support provision of this service to its members and their clients.

The Board comprises a minimum of three and a maximum of 12 Directors. Up to ten Directors may be elected by the Members for three-year terms, and up to two Directors may be directly appointed by the Board for a term determined by the Board, based on their individual skills and experience.

Following the 2024 Annual General Meeting (AGM), nine Board positions were occupied with two new Directors appointed to vacancies in 2024 through the Constitution's Election of Directors clause. At the time of the 2025 AGM, there were a total of five Director positions available for appointment.

Specific Responsibilities of the Board

The Board fulfils its primary role by:

- Setting MOWQ's strategic direction and formulating the Strategic Plan in collaboration with the Chief Executive Officer (CEO), informed by employee input and feedback from Member Services.
- Monitoring implementation of the Strategic Plan and overall organisational performance.
- Supporting the CEO to secure the resources, funding, and personnel required to deliver strategic objectives.
- Appointing, guiding, and monitoring the performance of the CEO.

- Approving the annual operating and capital budgets developed by the CEO.
- Overseeing financial performance, ensuring alignment with approved budgets and financial reporting requirements.
- Ensuring MOWQ's financial viability, solvency and long-term sustainability.
- Implementing, maintaining, and refining (as necessary) a system of good governance and regulatory compliance that is appropriate for the organisation
- Representing and advocating for the organisation and its members as appropriate.

During 2024/25, the Board has overseen the first year of the Strategic Plan 2024-2027.

Management Structure and Responsibility

MOWQ's 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 organisation, and approves the Membership Code of Conduct to articulate its expectation regarding values, culture, and behaviours within MOWQ and across the Membership.

The Board delegates certain powers to Board Committees to help it fulfil its roles and responsibilities, and appoints the CEO.

Operational management of MOWQ is delegated to the CEO, excluding matters specifically reserved for the Board or its Committees. The CEO may further delegate responsibilities to officers through formal instruments of delegation but remains accountable to the Board for all delegated functions and operational performance.

The Board may establish additional committees as required. In 2024/25 the Board operated the Finance Committee, Risk and Compliance Committee, and the Innovation and Partnership Committee. Committee meeting records, actions, and recommendations were reported to the Board.

Board Oversight

The Board oversees and monitors performance by:

- Meeting at least bi-monthly throughout the year.
- Reviewing Finance and Committee reports compiled from information provided by management.
- Receiving additional input from the CEO as required.
- Considering and responding to CEO requests on key strategic issues.

In 2024/25 the Board held eight Board meetings, satisfying the Constitutions minimum requirement of six. Board Meeting attendance was majority in-person with an option to attend online as required.

In addition to regular Board meetings, during the year the Finance Committee met 12 times, the Risk and Compliance Committee met on six occasions and the Innovation and Partnerships Committee met on six occasions.



Reporting to Members

The company did not hold a General Meeting this year, but continues to keep the Membership informed through periodic updates containing Board meeting summaries, a Member magazine three times during the year featuring progress updates on the Strategic Plan, and a weekly Friday Fast Facts bulletin sharing relevant and timely information.

The Board reports to Members at the Annual General Meeting through the presentation of the Annual Report, which includes the audited financial statements for the year and additional insights into MOWQ's strategy and operations.

Governance Improvements

In 2024/25 the Risk and Compliance Committee led the development of MOWQ's Risk Management Framework, including the identification of strategic risks, articulation of risk tolerance levels, and the establishment of a Risk Appetite Statement. The Committee also completed a review of its Charter to ensure alignment with best practice and organisational needs. Both the updated Framework and Charter were approved by the Board.

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). MOWQ is 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 2025)

Net Result

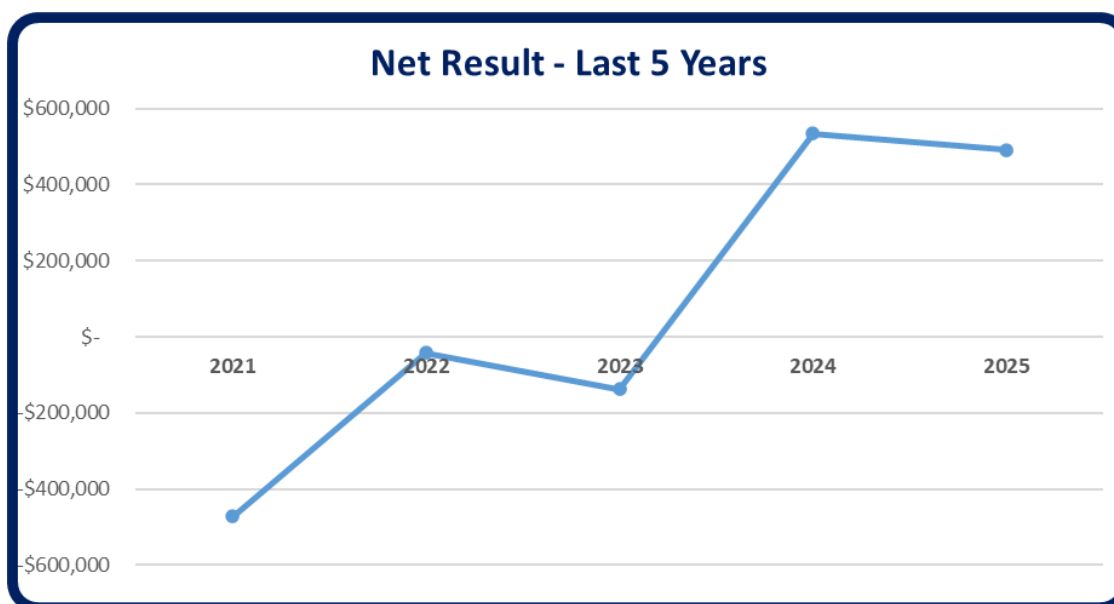
The Board is satisfied with the financial results for the 2024-2025 financial year, reporting a consolidated profit of \$491,176, significantly exceeding the budgeted surplus of \$68,347.

The consolidated profit consists of three distinct business streams, Meals on Wheels Queensland (MoWQ) Core Operations, Queensland Community Facilities (QCF) and Ballarat Community Facilities (CF).

The major contributing factors to this positive variance include:

- FY2024 CHSP Provisions brought to account in FY2025 totalling \$191,016. Noting these funds were received in FY2024.
- The Department of Health and Aged Care applying a 10% indexation of CHSP Meal funding totalling \$95,726
- Contributions from Rochedale and Cunnamulla services upon their relinquishment totalling \$135,541
- Increased donations and fundraising revenue of \$27,321 above budget expectations
- Increased interest of \$49,358 above budget expectations due to higher interest rates and an increased availability if cash to be placed on deposit from bequests and donations.

The 2025 financial year surplus compares to previous years as follows:

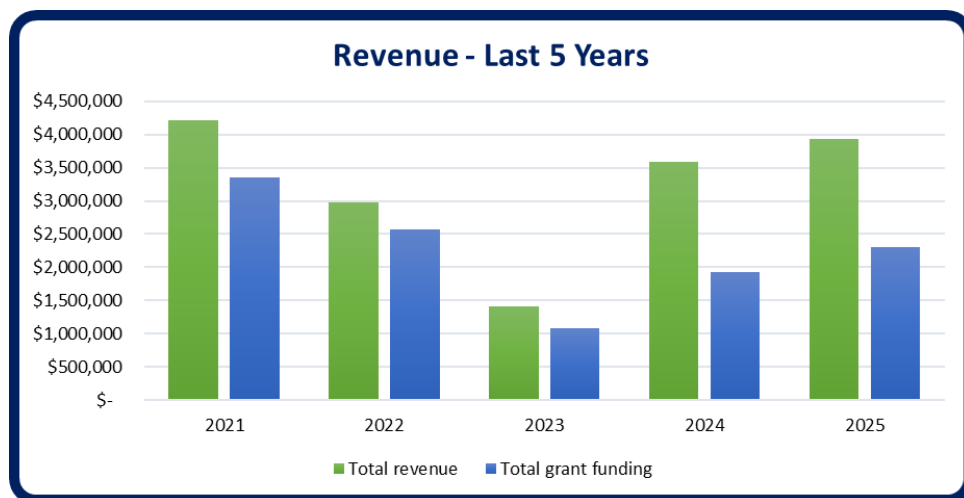


Revenue

In previous years, a significant portion of our revenue was derived from Commonwealth and Queensland Government grants. While the dollar value of grant income has increased compared to last year, its proportion of total revenue is desirable at approximately 61% for the year ended 30 June 2025.

This shift reflects the organisation's progress in diversifying its revenue base, driven by the acquisition of additional Member Services within our QLD region and increased meal outputs across the group during the year.

We continue to be very grateful for the support of the Department of Health, Disability and Ageing and Department of Families, Seniors, Disability Services and Child Safety in providing these significant grants.

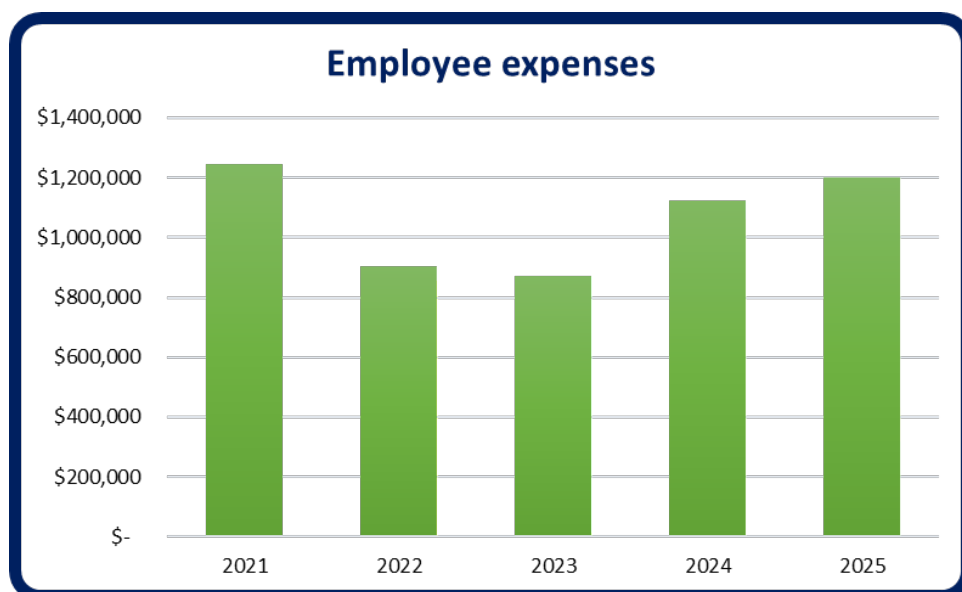


Expenses

Employee salaries continue to represent our largest expense. MOWQ is in an enviable position, supported by a stable, long-serving team and strengthened by the recruitment of high-calibre staff in recent years.

In alignment with the 2024–2027 Strategic Plan, the Board approved a mid-year restructure to better position the organisation for long-term growth and delivery of key objectives. This restructure introduced two new roles: Strategic Program Officer and Director, Corporate Sponsorship.

While this has contributed to an overspend against the original budget, it reflects a deliberate and forward-looking investment in organisational capacity and sustainability. The increased expenditure is aligned with our broader strategic goals and is expected to support improved program delivery, stakeholder engagement, and revenue generation in the medium to long term.



Other major expenses are as follows:

- Professional fees, including legal fees.
- Cost of Sales continues to be a major expense category, with 94% of this expense attributable to our meal service division.
- Information Technology, a significant increase to IT expenses is observed due to strategic investments in upgrading our website infrastructure and functionality to better serve our members and the community.
- Grants Paid under the Community Hardship Fund, a new initiative that commenced in October 2024 in recognition of the cost-of-living crisis and growing food insecurity our services face within their community. This fund provides short term support to the community with 50% of the fund being supported by the Department of Families, Seniors, Disability Services and Child Safety.

2025-26 Budget

The Board has approved a budget for the year ending 30 June 2026, projecting a consolidated group deficit of \$353,323.

The consolidated group includes the following Meals on Wheels services; Community Facilities (Ballart Meals on Wheels) and Queensland Community Facilities (consisting of Biloela, Gayndah, Longreach, North Burnett - Biggenden, Eidsvold & Mundubbera and newly acquired services Cunnamulla & Tara Meals on Wheels).

The large deficit reflects the Board’s commitment to delivering the 2024–2027 Strategic Plan, with an estimated \$228,000 allocated toward its implementation. The budget also anticipates additional donations and fundraising revenue of \$230,000 to support this investment.

Balance Sheet

Our balance sheet remains strong, with cash reserves of \$2,942,326 as at 30 June 2025. This solid financial position provides a stable foundation for continued investment in strategic priorities and operational resilience.



Summation

The financial position of MOWQ is strong, and the Board is confident that 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.

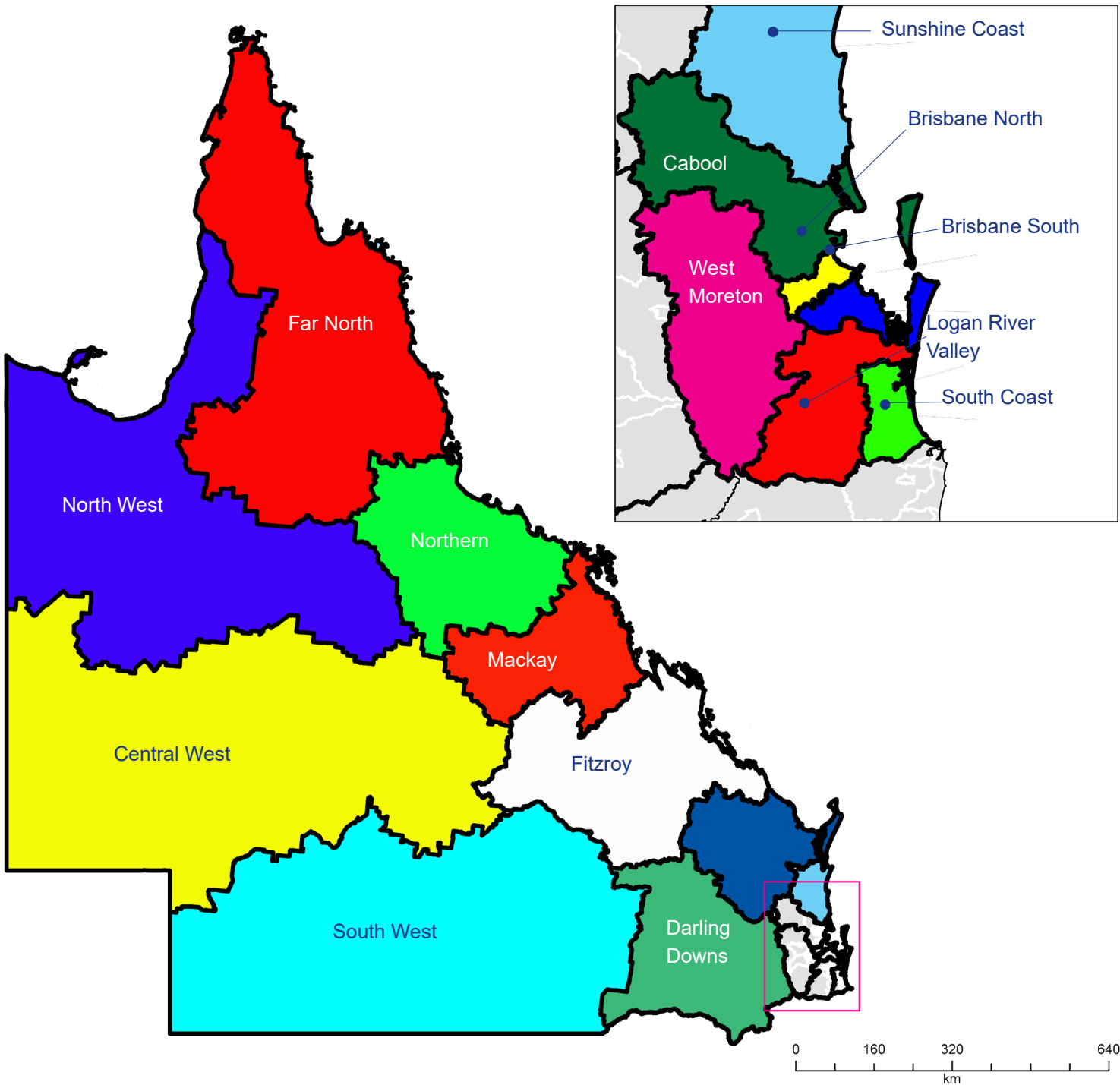
The formal financial statements are included at the end of this Annual Report which show our financial performance and position in more detail for the year ended 30 June 2025. Attached to the financial statements is the Auditor’s Report from SRJ Walker Wayland (Audit Services) Pty Ltd to meet our compliance requirements. I would like to thank Navin Prasad and his team for their work in completing the audit and their high level of professionalism exhibited in working with our staff and Board.

I would also to thank the other MOWQ Directors, the CEO and the MOWQ team for their dedicated efforts throughout the 2024-2025 financial year. The collective commitment to accurate and comprehensive financial reporting reflects a high standard of professionalism and collaboration. This diligence is fundamental in enabling the Board to make informed and prudent financial decisions on behalf of our Member Services.

Judith Brown
Director
Chair of Finance Committee

Our Network

As of 30 June 2025, Meals on Wheels Queensland consisted of 99 Member Services spanning 16 Aged Care Planning Regions across Queensland. Meals on Wheels delivers to 140 locations statewide, serving over 23,755 clients. Over 2.9 million meals were delivered in the 2024/25 financial year, an achievement made possible by the incredible support of our 6,300 volunteers across the state.



Brisbane North

Ashgrove Meals on Wheels Inc.
Chermside Meals on Wheels Inc.
CommuniQ QLD - Paddington Meals on Wheels
Crosby Park Meals on Wheels Inc.
Geebung Meals on Wheels Inc.
Kenmore Meals on Wheels Inc.
Sandgate & District Meals on Wheels Inc.
Stafford & Districts Meals on Wheels Assoc. Inc.

Brisbane South

Capalaba District Meals on Wheels Inc.
Meals on Wheels South Brisbane:

- 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 Inc.:

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

Central West

Barcaldine Regional Council:

- Alpha Meals on Wheels
- Aramac Meals on Wheels

Barcaldine Meals on Wheels Incorporated
Winton Meals on Wheels Incorporated

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:

- Inglewood Meals on Wheels
- Millmerran Meals on Wheels
- Taroom Meals on Wheels (Fitzroy ACPR)

Gatton Meals on Wheels Inc.
Goondiwindi Meals on Wheels Service Inc.
Jandowae Meals on Wheels Assoc. Inc.
Killarney Meals on Wheels
Meals on Wheels Dalby
Miles Meals on Wheels Inc.
Pittsworth Meals on Wheels Assoc. Inc.
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.
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
Ravenshoe and District Meals on Wheels Inc.
Tully Meals on Wheels Incorporated

Fitzroy

Baralaba Community Aged Care Association Inc.
Boyne Tannum Meals on Wheels Service Inc.
Gemfields Community Support Association Inc.
Meals on Wheels Mount Morgan Inc.
Rockhampton Meals on Wheels Incorporated
Springsure Meals on Wheels
Wowan/Dululu Community Volunteer Group Inc.
Yeppoon Meals on Wheels Incorporated

More
than just
a meal™

Logan River Valley

Beaudesert And District Community Meals on
Wheels Services Association Inc.

Your Lifestyle Centre

- Beenleigh Meals on Wheels
- Rochedale Springwood Meals on Wheels

Logan Central Meals on Wheels Incorporated

Logan West Meals on Wheels Incorporated

- Jimboomba

Shailer Park Meals on Wheels Inc.

Mackay

Clermont Meals on Wheels Inc.

Mackay Meals on Wheels Association Inc.

- Sarina

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

- Charters Towers

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.

South West

Dirranbandi Meals on Wheels

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.:

- Brisbane Valley Meals on Wheels
- Laidley Meals on Wheels
- Lowood Meals on Wheels
- Redbank Meals on Wheels
- Inala Meals on Wheels (Brisbane South ACPR)

Rosewood Meals on Wheels

Wide Bay

Bundaberg & District Meals on Wheels Inc.

- Discovery Coast

Childers Meals on Wheels

Gin Gin Meals on Wheels Association Incorporated

Meals on Wheels Fraser Community Inc.:

- Hervey Bay
- Maryborough

Murgon Meals on Wheels Inc.

SB Care:

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

Queensland Community Facilities

Meals on Wheels Biggenden

Meals on Wheels Biloela

Meals on Wheels Cunnamulla

Meals on Wheels Eidsvold

Meals on Wheels Gayndah

Meals on Wheels Longreach

Meals on Wheels Mundubbera

Sector Support and Development

Team Highlights

Across the 2024–2025 financial year, our Sector Support and Development team worked alongside services and volunteers to strengthen connections, share knowledge, and support communities across Queensland. Their reflections highlight the impact of collaboration, communication, and care at the heart of Meals on Wheels.



Kath Neilsen

Over the past 12 months, our dedicated and hardworking volunteers have continued to be the heart of our services, turning up day after day to ensure meals are delivered to our most vulnerable members of our community. Many have devoted decades of service to their local Meals on Wheels, creating lasting connections and making a profound difference in the lives of others. This year, we also sadly farewelled some of these remarkable individuals, whose commitment and compassion will be remembered always.

Senior Area Manager



Rachael Speechley

As someone who has worked with volunteers for many years, I've come to realise how important it is to make legislative requirements easy to understand. I've seen how overwhelming legal language can be, especially for those who are just trying to help and may not have any background in this area. Using everyday words and real-life examples can turn something confusing into something manageable. Taking the time to explain the rules in a way that makes sense, I see volunteers feel more confident and engaged. It's a reminder that clear communication isn't just helpful, it's essential.

Senior Area Manager



Lea Readdy

This year, a key highlight has been helping to strengthen relationships across Far North Queensland. Seeing services collaborate more seamlessly and partnerships grow has been incredibly rewarding, reinforcing collaboration as both a strategy and an ethos we continue to build in the north. It's a meaningful step toward long-term sustainability in our rural northern regions.

Area Manager



Kerrienne Donnelly

My highlight as a Sector Support Officer was visiting Tara and meeting all the wonderful volunteers there. It was such a meaningful opportunity to connect with them and learn more about their experiences and contributions. I also had the chance to speak with many clients, hear about their needs, and listen to their inspiring stories, something I'll truly cherish.

Sector Support Officer

Facts and Figures

Service Visits:



8 Regional Road Trips
across the year



8131 Engagements with Individual
Member Services

A key focus of our role is to assist services in meeting their obligations under contracts and legislation. With the upcoming implementation of the new Aged Care Act, we are committed to providing tailored support to help services understand and align with the updated regulatory requirements. Although, much of this work is currently conducted through online meetings, phone calls and email, we look forward to visiting each service in person whenever possible. These visits will become increasingly important as we support services in navigating the changes introduced by the new Aged Care Act, particularly when addressing complex matters that go beyond what can be managed through remote communication.

Training:



82 Training Sessions



115 Staff involved in Training



115 Volunteers involved in Training



26 Topics Covered



21 Webinars Presented

In preparation for the implementation of the new Aged Care Act, our training and support initiatives have evolved to address both compliance gaps identified during audits and the emerging requirements under the updated legislative framework. We have delivered targeted training across a broad range of areas, including governance, DEX reporting, MAC processes, financial accountability, client onboarding, and food safety.

Recognising the importance of whole-of-service compliance, we've provided sessions not only for committee members and key staff, but also for volunteers and the broader workforce. To further strengthen onboarding, we've enhanced volunteer induction resources via the MOWQ website, ensuring foundational training is completed before volunteers are referred to services.

Additionally, our existing training modules have been progressively updated and converted into multimodal formats, enabling flexible, accessible delivery tailored to the unique needs of each member service.

Meals on Wheels Networking:



16 Meals on Wheels Forums held, 98 Staff and 109 Volunteers in attendance

Throughout this financial year, forums have played a key role in equipping member services with a clearer understanding of the forthcoming aged care reforms, including the new Support at Home program. These sessions covered critical topics such as the New Aged Care Standards, the Aged Care Act, the Serious Incident Response Scheme (SIRS), broader sector reforms, and the Code of Conduct. The forums also outlined how Meals on Wheels services will be positioned and represented within the new program.

Importantly, the forums also provided a valuable platform for open discussion, allowing members to share experiences, raise concerns, and explore practical solutions to common challenges across the sector.



15 Engagements with local networks, sector and community groups.

The Sector Support team is committed to advocating Meals on Wheels whenever opportunities arise. Whether attending regional expos, major metropolitan care expos, provider education sessions, sector conferences or networking events, we actively promote the Meals on Wheels name while building valuable connections that support and strengthen the broader service network.

QCF - Queensland Community Facilities

Queensland Community Facilities (QCF) was established in 2018 to oversee the management of Caboolture Meals on Wheels. In 2021, this service transitioned to the broader Meals on Wheels Moreton Bay Region.

Following this transition, QCF was revived by Meals on Wheels Queensland to take over the management of Longreach Meals on Wheels during the 2022–2023 financial year. This led to further growth in the following year, with an additional five services across the North Burnett and Callide regions joining the QCF network. Growth has been more modest in the 2024–2025 financial year, one new service has successfully joined the QCF family.

QCF's core mission is to ensure the continued presence of Meals on Wheels in every community where it currently operates. We remain committed to supporting communities that can no longer sustain a traditional incorporated association model and where no other local provider is able to step in. In these cases, QCF ensures the uninterrupted delivery of vital meal services.

Over the past financial year, four member services chose to relinquish their contracts. In three of these cases, operations were successfully transferred to neighbouring Meals on Wheels services, ensuring service continuity. In Cunnamulla, the service came under the direct management of QCF, further expanding our reach.

Across our network, volunteer numbers have remained steady, and client numbers have continued to grow. A highlight this year has been the North Burnett region, where we launched a frozen meal run to better support clients in Biggenden, an initiative that has been met with strong community support.

At QCF, it is our privilege to serve vulnerable individuals in rural and remote communities. Ensuring they receive a nutritious meal delivered by a caring volunteer is at the heart of everything we do.



25,665

Nutritious meals delivered with care across QCF communities



8,320

Meals supporting Home Care Package clients in QCF communities



14,660

CHSP meals provided, promoting health, wellbeing & connection



71

Home Care Package clients empowered through reliable meal support



140

CHSP clients staying nourished and connected



200

Volunteers driving QCF services across regional locations

CF - Community Facilities

Over the past 12 months we have experienced a significant increase in referrals, highlighting the growing need for support among our local seniors and vulnerable community members. To meet this rising demand, we have introduced a dedicated Client Liaison Officer role. This new position ensures every new client receives a warm welcome and personalised support from the very start of their journey with us.

One of the most fulfilling aspects of the past year has been the ongoing privilege of working alongside our fantastic team of staff and volunteers, and witnessing the meaningful impact their dedication and commitment has on the daily lives of so many of our residents.

As we look to the future, we remain focused on strengthening our service and community partnerships to ensure every senior in our region has reliable access to nutritious meals and human connection.



“It has been another rewarding and successful year for Ballarat Meals on Wheels.”



71,443

Nutritious meals delivered with care across Ballarat



14,092

Meals supporting Home Care Package clients to live well at home



57,351

Meals provided through the CHSP, promoting health and independence



54

Home Care Package clients powered by meals, conversation, and care



270

CHSP clients supported to stay connected and nourished



55

Local volunteers giving their time to strengthen the Ballarat community

Community Engagement

Throughout the past financial year, Meals on Wheels Queensland invested in a wide range of community engagement events and expos across the state.

These activities delivered significant benefits, including:

- Engaging with the general public and reaching new audiences
- Building connections with other vendors and community organisations
- Increasing brand awareness across Queensland
- Educating more people about how Meals on Wheels operates and who is eligible for our services



Cairns Regional Disability Expo 2025

Date	Event/Expo
17 August 2024	Fraser Coast Regional Disability Expo Maryborough Showgrounds and Equestrian Park, Maryborough West
6-7 September 2024	CARE Expo Brisbane (Australian Events) Hall 1, Brisbane Convention & Exhibition Centre
4 October 2024	Toowoomba Regional Disability Expo Cliver Berghofer Recreation Centre, 20 Baker Street, Darling Heights
17 October 2024	Sunshine Coast Regional Disability Expo Caloundra Indoor Stadium North Street, Golden Beach
27 February 2025	Logan Regional Disability Expo Logan Metro Sports & Events Centre 357 Browns Plains Rd Crestmead
28 March 2025	Bundaberg Regional Disability Expo PCYC Bundaberg 45 Burrum St Bundaberg West
20 May 2025	Cairns Regional Disability Expo Cairns Show Grounds 109-127 Mulgrave Rd Cairns
23 May 2025	Townsville Regional Disability Expo Townsville Stadium, 40-48 Murray Lyons Crescent, Annandale
6-7 June 2025	Gold Coast Disability Expo Coomera Indoor Sports Centre 35 Beattie Rd, Coomera



Spotlight: Community Hardship Fund

Over the last financial year, we accessed the Community Hardship Fund to assist clients experiencing unexpected financial hardship. This included clients facing sudden health issues, loss of income, or unexpected living costs.

The fund enabled us to subsidise the cost of meals for clients who were unable to pay for their meals, ensuring they continued to receive regular nutritious food and social contact from our volunteers. While the fund is covering some of their meals, it gives them the respite to pay other essential bills or continue contributing toward a portion of their meal costs. It also helped us provide additional meals during periods of increased need, such as after hospital discharge.

Thanks to the fund, no client had to go without meals during their hardship period. Beyond the nutritional support, it provided peace of mind, dignity, and a sense of connection to the community. Many clients expressed heartfelt gratitude, with several telling us it gave them hope during a very stressful time.



22

Member services supported through the Community Hardship Fund



3,685

Meals provided to clients during times of financial hardship



\$18,425

Meals on Wheels Queensland contribution to the Fund



186

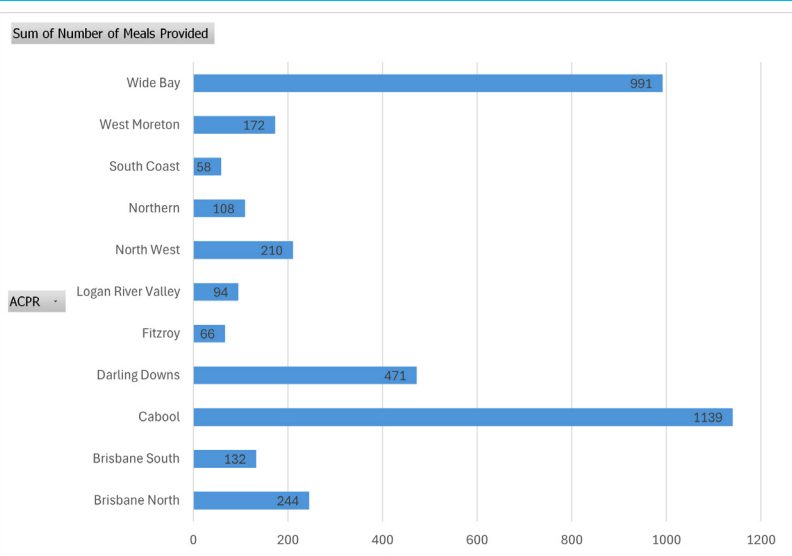
Clients supported with dignity and care through the CHF



The Community Hardship Fund has been a lifeline for some of our most vulnerable clients at Meals on Wheels Moreton Bay Region, allowing us to provide vital meals and support during times of genuine crisis.



Tanja Ungerer
Business Manager
Meals on Wheels Moreton Bay Region Inc.





“

Hi, I'm Lissa,

After falling terribly ill in 2016 and finding it hard to function with no support, I spiralled, and in 2023 was admitted to hospital with malnutrition and other physical and neurological challenges. I was then referred to Meals on Wheels Gin Gin. This has given me a happier more supported life. The meals are good old homecooked comfort food. Very Tasty.

The coordinators are committed, and everyone is so nice to me. I have found that I don't just “get meals”, but instead have a community around me now. We chat have a laugh can discuss any issues relevant at the time. All very good things that have improved my life and I am hugely grateful for that after so long on my own.

Wonderful service.

”

Strategic Programs

Aged Care Reforms

Aged Care reforms have been a key focus of our strategic efforts this year. In response to evolving regulatory and compliance changes, we closely monitored and digested critical information from both the Department of Health, Disability and Ageing (DHDA) and the Aged Care Quality and Safety Commission (ACQSC). This informed the development of tailored resources and guidance materials, specifically designed to fortify the work and support the Sector Support Team do in guiding and assisting Member Services to navigate and implement reforms effectively.

Below are some of the key activities undertaken in the 2024/25 financial year as part of this aged care reform work.

Activities



28

Attended the
aged care
reform webinar



34

Engaged in
Meals Obligations
discussion



6

Strategic HCP
provider
meetings held

Resources

- ☐ Reform Bites: Launched a series of targeted information releases addressing frequently asked questions about the reforms
- ☐ Provider Support at Home Handout: Outlined key impacts of the reforms
- ☐ CHSP Client Service Agreement Template and associated resources
- ☐ Provider Discussion Pack and associated resources: to facilitate engagement and key discussions with registered providers

Advocacy

- Participation in DHDA and ACQSC consultations via written submissions.
- Letter to DHDA and ACQSC advocating for consistency in the requirement to provide evidence of service delivery to registered providers.
- Discussions with Ageing Australia regarding the new Aged Care Act 2024 Rules.

Volunteers

Volunteers represent a core area of activity within our Strategic Plan 2024-27. This year we commenced work to build a deeper understanding of the current volunteering landscape by gathering data and insights from across the sector. This work has coincided with the Queensland Parliamentary Inquiry into Volunteering, providing valuable context and momentum to our efforts.

Additionally, an external evaluation of Rosterfy, our volunteer onboarding platform, was conducted after its first year of implementation. The contract has been extended for a further two years, and we have begun analysing key outputs to inform future improvements and engagement strategies.

The following provides a summary of the work undertaken in support of this strategic priority over the year, as well as key insights gained.

Queensland Parliamentary Inquiry into Volunteering Submission

Our submission was informed by the following Member participation:



Rosterfy Insights

Figure 1 presents a breakdown of the 710 users who registered to volunteer via the Rosterfy platform during the 2024/25 financial year. Of these, 341 users completed the onboarding and training and were assigned to a Meals on Wheels member service. An additional group of 69 users completed onboarding and volunteered through university placements, with at least one student continuing in an ongoing volunteer capacity. The remaining users did not complete onboarding through Rosterfy.



Strategic Programs cont'd

Rosterfy Insights cont'd

Volunteer referrals were made to 52 member services across 15 of the 16 Aged Care Planning Regions (ACPRs) through Rosterfy. The distribution of referrals by ACPR is shown in Table 1.

The average age of users was 45, including the university placement students, the majority of whom were aged 20–24. Excluding these students, the average age was 48. Figure 2 illustrates the age distribution of all registered users.

Aged Care Planning Region (ACPR)	Assigned Volunteers (%)
Brisbane North	20.2
Brisbane South	16.8
Northern	15.6
Far North	10.4
West Moreton	6.7
Cabool	4.9
Logan River Valley	6.1
South Coast	4.9
Sunshine Coast	4.0
Fitzroy	3.1
Darling Downs	2.1
Wide Bay	2.1
Mackay	1.5
North West	1.2
South West	0.3

Table 1 Distribution of assigned users in Rosterfy by ACPR

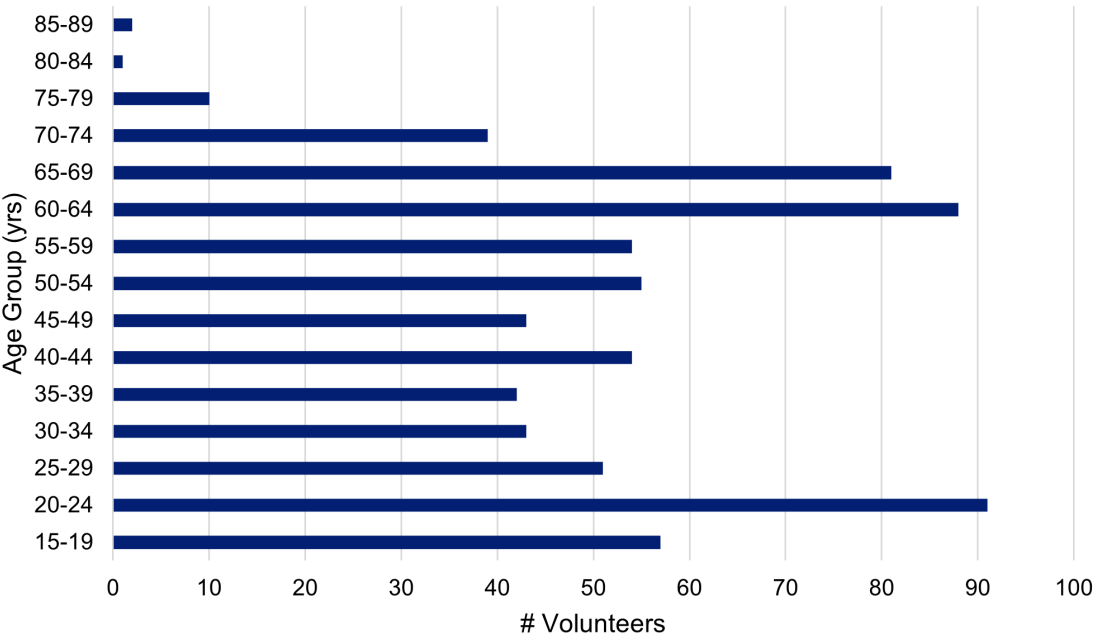


Figure 2 Age distribution of Rosterfy users in 2024-25 FY

KPI & Demographic Update

Strategic Plan scorecard and Meals on Wheels Demographic Update

The 2024/25 financial year represented the first year of the Meals on Wheels Queensland Strategic Plan 2024-2027 which was launched at the 2024 AGM. The Strategic Plan is built upon four pillars namely Volunteers; Shared Services and Network Growth; Government, Community and Corporate Partnerships and Brand and Digital Maturity.

The first year of the Strategic Plan has been focussed on building the foundational activities to expand upon in years 2 and 3. The below scorecard reflects the activities undertaken by MOWQ in pursuit of delivering upon each of the Pillars, for the benefit of Member Services, the volunteers and the clients and their care network.

STRATEGIC PILLAR: VOLUNTEERS	
Strengthen Meals on Wheels value proposition to ensure the successful retention and attraction of volunteers.	
- Renew the MOWQ volunteering strategy FY25-27, with a defined volunteer value proposition, focusing on: - Recruitment and Retention - Reward and Recognition Program - Corporate volunteering	
Deliverables:	- Implemented Rosterfy as on-line onboarding platform for new volunteers. - Commenced consultation on Corporate Volunteering - Commenced review of Volunteer Rewards Program in the NFP landscape.
STRATEGIC PILLAR: SHARED SERVICES AND NETWORK GROWTH	
Sustain and grow Meals on Wheels, ensuring continuity of existing services and growth of new members.	
- Establish a service offering, enabling reliable and affordable back of house services. - Expand Hub Models across Queensland. - Enable a range of bulk purchasing options, generating diversity of choice and pricing. - Establish a MOWQ member attraction strategy for FY25-27 - Establish a strategic project on revitalised menu choice and regularly innovating menu options utilising a pilot group of Member Services. - Investigate opportunities for new delivery items Member Services may offer.	
Deliverables:	- Developed shared service model options ready for Member consultation; - Established merger between Your Lifestyle Centre and Rochedale Springwood; - Winton, Cunnamulla and Tara transitioned into Meals on Wheels Queensland; - Supporting Far North Queensland with service delivery consolidations; - Established bulk purchasing membership with CCI Services

KPI & Demographic Update cont'd

STRATEGIC PILLAR: GOVERNMENT, COMMUNITY AND CORPORATE PARTNERSHIPS

Build strategic partnerships, corporate sponsorships and advocate with all-levels of government to preserve, innovate and expand Meals on Wheels mission and funding.

- Create a local media and public relations campaign to raise awareness on how local businesses can get involved with their local service.
- Renew the MOWQ sponsorship and partnership framework to attract and retain corporate and philanthropic partners.
- Expand the social capital of Meals on Wheels through research and trials.
- Consolidate and extend our role in Sector Support and Development.
- Build the evidence base data to advocate to increase and diversify funding for Member Services.

Deliverables:

- Local Media and PR Campaign to be included as part of contract with Rowland
- Appointed Director, Corporate Sponsorship
- Developed options for further research trials relating to the role of Meals on Wheels inside the home.
- Sector Support and Development Activity Work Plan approved for 2025/26
- Developed data insight model.
- Engaged in advocacy

STRATEGIC PILLAR: BRAND AND DIGITAL MARKETING

Invest in and create the Meals on Wheels brand strategy and position within the market to raise awareness and strengthen our unique value proposition.

- Develop tailored communication strategies that resonate with the unique needs and values of clients, clients' families, volunteers, and other various stakeholders.
- Create and implement a digital marketing and social media plan including targeted campaigns to promote the brand and social impact of Meals on Wheels.
- Upgrade MOWQ website to reflect the Meals on Wheels brand and activities.

Deliverables:

- Entered into contract with Rowland for delivery of Brand and Digital Marketing Strategy – to be delivered through 2025/26.
- Commenced planning for 70th Anniversary.
- Completed MOWQ website upgrade.

At 30 June 2025, there were 99 Member Services operating across 140 locations throughout Queensland. The number of Member Services declined due to six amalgamations and four organisations not renewing their membership. During the 2024/25 financial year, MOWQ assumed responsibility for meal delivery in one additional location, bringing the total number of regional branches under its management to seven.

As outlined below in Table 2, the majority of meals delivered across Queensland during the 2024/25 financial year were subsidised through the Commonwealth Home Support Program (CHSP). The proportion of meals delivered under the National Disability Insurance Scheme (NDIS) funding stream reduced, accounting for just 1% of the total meals delivered. Conversely, the proportion of commercially supplied, full fee meals increased from the previous year to 7% of meals delivered by our MOW network.

Table 2. MOW Meal Funding Analysis

Meal Funding	%
Commonwealth Home Support Programme (CHSP)	65
Home Care Package (HCP)	25
Other Subsidies	2
National Disability Insurance Scheme (NDIS)	1
Commercial (full fee)	7

* Estimates based on 94% of returned 2025 membership renewals.

As part of MOWQ's communication and engagement resourcing, the following enquiries and published resources were recorded in 2024/25 (Table 3).

Table 3. MOWQ Enquiries and Publications Analysis

Client and Service Calls - 1300 No	1,973
Client Website Enquiries	401
Volunteer Website Enquiries	379
Generic Website Enquiries	48
Printed resources such as Client & Carer Guides, Volunteer Guides, Flyers, Business cards etc.	68,153

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 513 nominees represents 82 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
DEDICATED SERVICE TO MEALS ON WHEELS

INDUCTED TO THE ROLL IN 2025

JOY BONNEY CAPALABA DISTRICT MEALS ON WHEELS INC. 50 YEARS OF SERVICE SHARON RUSSELL CAPALABA DISTRICT MEALS ON WHEELS INC. 30 YEARS OF SERVICE LYNNE PETIE MEALS ON WHEELS BRISBANE SOUTH - HOLLAND PARK 37 YEARS OF SERVICE LINDY FRENDI MEALS ON WHEELS BRISBANE SOUTH - SHERWOOD 30 YEARS OF SERVICE MARGIE HODGE ST ANDREW'S TOWNSVILLE MEALS ON WHEELS 47 YEARS OF SERVICE MORWENNA ARCIDIACONO STANTHORPE MEALS ON WHEELS INC. 58 YEARS OF SERVICE PAT BRUCE STANTHORPE MEALS ON WHEELS INC. 40 YEARS OF SERVICE DENISE HARSLETT STANTHORPE MEALS ON WHEELS INC. 50 YEARS OF SERVICE KERRIE MCCOSKER STANTHORPE MEALS ON WHEELS INC. 50 YEARS OF SERVICE DENISE HILTON STANTHORPE MEALS ON WHEELS INC. 48 YEARS OF SERVICE VIRGINIA MARSDEN STANTHORPE MEALS ON WHEELS INC. 30 YEARS OF SERVICE JUDY BLANK STANTHORPE MEALS ON WHEELS INC. 48 YEARS OF SERVICE LYN SMITH STANTHORPE MEALS ON WHEELS INC. 30 YEARS OF SERVICE RUTH COOK STANTHORPE MEALS ON WHEELS INC. 30 YEARS OF SERVICE	ESME COLLEY STANTHORPE MEALS ON WHEELS INC. 45 YEARS OF SERVICE KATHY MANN STANTHORPE MEALS ON WHEELS INC. 40 YEARS OF SERVICE DAWN ALLEN STANTHORPE MEALS ON WHEELS INC. 35 YEARS OF SERVICE CLELIA PATTI STANTHORPE MEALS ON WHEELS INC. 42 YEARS OF SERVICE FRAN DAY STANTHORPE MEALS ON WHEELS INC. 33 YEARS OF SERVICE MARY PUGLISI STANTHORPE MEALS ON WHEELS INC. 49 YEARS OF SERVICE KERRY RYAN STANTHORPE MEALS ON WHEELS INC. 34 YEARS OF SERVICE JUDY PFRUNDER STANTHORPE MEALS ON WHEELS INC. 45 YEARS OF SERVICE STEPHEN TANCRED STANTHORPE MEALS ON WHEELS INC. 31 YEARS OF SERVICE KAREN TULLOCH STANTHORPE MEALS ON WHEELS INC. 41 YEARS OF SERVICE SUE BOYCE STANTHORPE MEALS ON WHEELS INC. 43 YEARS OF SERVICE BARBARA GRAHAM STAFFORD AND DISTRICT MEALS ON WHEELS 30 YEARS OF SERVICE ROBERTA "BOBBIE" HANCOCK STAFFORD AND DISTRICT MEALS ON WHEELS 33 YEARS OF SERVICE KAY GOSSOW CROWS NEST QLD MEALS ON WHEELS INCORPORATED 36 YEARS OF SERVICE
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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	Jack Pool, Stafford Meals on Wheels & Meals on Wheels Queensland.
2025	The 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.



Queensland Meals on Wheels Ltd

624 466 084

Financial Statements

For the Year Ended 30 June 2025

Queensland Meals on Wheels Ltd

624 466 084

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For the Year Ended 30 June 2025

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Queensland Meals on Wheels Ltd

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Directors' Report

30 June 2025

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 2025 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/>

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

Abigail Chambers

Director since 17 September 2024
Company Secretary since 18 September 2024
Member of the Risk & Compliance Committee.

- Member of the Executive Team at Brisbane Economic Development Agency (BEDA)
- Graduate member of the Australian Institute of Company Directors (GAICD)
- Member of the Australian Human Resource Institute
- Post Graduate in Human Resource Management
- Extensive experience in strategic human resources (HR), health, safety and wellbeing, risk and governance, and corporate communications

Samantha Cowley

Director to 18 September 2024
Company Secretary to 18 September 2024
Member of the Risk & Compliance Committee to 18 September 2024

- 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

Queensland Meals on Wheels Ltd

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Directors' Report 30 June 2025

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

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/mattwebster

Michael Stevens

Director to 30 September 2024
Member of the Innovation and Partnerships Committee to 30 September 2024

- 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

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Directors' Report 30 June 2025

Nicolette Baker

Director since 17 September 2024

Member of the Risk & Compliance Committee

Member of the Innovation and Partnerships Committee

- Chief Marketing Officer and the General Manager of Inception Marketing, a Marketing Agency in Brisbane that serves the IT & Technology industry
- Extensive experience in strategic marketing, brand management, community engagement, and corporate communications
- Committee Member for Chief Executive Women in QLD
- Bachelor of Public Relations and Media Communications
- INSEAD Certificate in Business Strategy and Financial Performance

Company Secretary

Samantha Cowley was the Company Secretary from 20 September 2023 to 18 September 2024.

Abigail Chambers commenced as Company Secretary on 18 September 2024.

Queensland Meals on Wheels Ltd

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Directors' Report

30 June 2025

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 were no significant changes in the nature of Queensland Meals on Wheels Ltd's principal activities during the financial year.

Strategic objectives

The Company's purpose is to enable people to continue to live independently by providing meals, social contact and services that support their wellbeing, health and safety.

More specifically:

- We will secure the future of Meals on Wheels through preserving and growing the Meals on Wheels service locations and reach, building on the social capital we have assisted in creating in our communities.
- In doing so we will ensure that we deliver:
 - Nutritious meals
 - Vital social connection
 - Volunteer opportunities
 - Partnerships that endure and provide impact

Strategy for achieving the objectives

To achieve these objectives, the Company has adopted the following strategies based on the 2024-2027 Strategic Plan:

- To strengthen Meals on Wheels value proposition to ensure the successful retention and attraction of volunteers;
- To sustain and grow Meals on Wheels, ensuring continuity of existing services and growth of new members;
- To build strategic partnerships, corporate sponsorships and advocate with all-levels of government preserve, innovate and expand Meals on Wheels mission and funding;
- To invest and create the Meals on Wheels brand strategy and position within the market to raise awareness and strengthen our unique value proposition. To secure and broaden our presence in the communities we serve.

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 2025, the total amount that members of the company are liable to contribute if the company wound up is \$2,000 (2024: \$2,200).

Queensland Meals on Wheels Ltd

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Directors' Report

30 June 2025

Directors' meetings

During the financial year, [insert number] meetings of directors (including committees of directors) were held. Attendances by each director during the year were as follows:

	Directors' Meetings		Risk & Compliance Committee		Finance Committee		Innovation & Partnerships Committee	
	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended	Number eligible to attend	Number attended
Michael Brian Homden	8	8	5	4	-	-	-	-
Samantha Cowley to 18.09.24	3	1	1	-	-	-	-	-
Penny Jane McClelland	8	6	-	-	12	8	-	-
Judith Brown	8	7	-	-	12	12	-	-
Matthew Peter Webster	8	7	-	-	-	-	5	5
Michael Dennis Stevens to 30.09.24	4	1	-	-	-	-	2	-
Ian Collier	8	7	5	5	12	10	-	-
Richard Horsham	8	8	-	-	12	8	5	5
Nicolette Baker	7	7	4	3	-	-	4	4
Abigail Chambers	7	7	5	5	-	-	-	-

Auditor's Independence Declaration

The lead auditor's independence declaration in accordance with Australian Charities and Not-for-profits Commission Act 2012, for the year ended 30 June 2025 has been received and can be found on page 6 of the financial report.

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

Director:



Dated this 22nd day of August 2025

AUDITOR'S INDEPENDENCE DECLARATION

As auditor for the audit of Queensland Meals on Wheels Ltd for the year ended 30 June 2025, I declare that, to the best of my knowledge and belief, there have been:

- (i) no contraventions of the independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.



.....
Navin Prasad

Audit Partner

SRJ Walker Wayland (Audit Services) Pty Ltd

Dated: 22/08/2025

Brendale

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Sunshine Coast

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Birtinya, QLD 4575
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Brisbane

Level 11, 300 Ann Street
Brisbane, QLD 4001
+61 (7) 3490 9988

Queensland Meals on Wheels Ltd

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Statement of Profit or Loss and Other Comprehensive Income For the Year Ended 30 June 2025

		2025	2024
	Note	\$	\$
Revenue	4	3,796,423	3,661,510
Contributions		135,541	15,949
Cost of sales		(1,194,233)	(1,051,716)
Employee benefits expense		(1,199,634)	(1,126,791)
Professional fees		(317,950)	(294,119)
Office expenses		(157,217)	(111,026)
Depreciation expense		(121,697)	(137,726)
Marketing expenses		(3,706)	(6,160)
Occupancy expenses		(69,907)	(74,894)
Motor vehicle expenses		(137,657)	(84,108)
Travel expenses		(79,247)	(85,843)
Donations and contributions		(40,997)	(11,076)
Bad and doubtful debts expense		(637)	(3,917)
Grants paid		(36,850)	(44,725)
Conference, expos and meetings		(41,929)	(43,717)
Other expenses		(39,127)	(69,222)
Surplus(deficit) for the year		491,176	532,419
Profit/(loss) from discontinued operations		-	-
Total comprehensive income(deficit) for the year		491,176	532,419

The accompanying notes form part of these financial statements.

Queensland Meals on Wheels Ltd

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Statement of Financial Position

As At 30 June 2025

	Note	2025 \$	2024 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	2,942,326	2,456,595
Trade and other receivables	6	130,426	232,672
Prepayments		49,998	57,851
TOTAL CURRENT ASSETS		3,122,750	2,747,118
NON-CURRENT ASSETS			
Property, plant and equipment	7	862,155	940,206
TOTAL NON-CURRENT ASSETS		862,155	940,206
TOTAL ASSETS		3,984,905	3,687,324
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	8	190,062	189,612
Deferred income	9	48,408	238,794
Provisions	10	165,269	129,512
Lease liability	14	49,456	69,846
TOTAL CURRENT LIABILITIES		453,195	627,764
NON-CURRENT LIABILITIES			
Provisions	10	28,341	21,366
Lease liability	14	-	26,000
TOTAL NON-CURRENT LIABILITIES		28,341	47,366
TOTAL LIABILITIES		481,536	675,130
NET ASSETS		3,503,369	3,012,194
EQUITY			
Reserves	11	260,127	260,127
Retained surplus		3,243,242	2,752,067
TOTAL EQUITY		3,503,369	3,012,194

The accompanying notes form part of these financial statements.

Queensland Meals on Wheels Ltd

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Statement of Changes in Equity For the Year Ended 30 June 2025

2025

	Retained Earnings	Asset Realisation Reserve	Reserve For Own Shares/Share Repurchase Reserve	Total
Note	\$	\$	\$	\$
Balance at 1 July 2024	2,752,067	260,127	-	3,012,194
Net surplus (deficit)	491,176	-	-	491,176
Balance at 30 June 2025	3,243,242	260,127	-	3,503,369

2024

	Retained Earnings	Asset Realisation Reserve	Reserve For Special Projects	Total
Note	\$	\$	\$	\$
Balance at 1 July 2023	1,670,901	260,127	548,749	2,479,777
Net surplus (deficit)	532,419	-	-	532,419
Transfer from reserve for special projects to retained earnings	548,749	-	(548,749)	-
Balance at 30 June 2024	2,752,067	260,127	-	3,012,194

The accompanying notes form part of these financial statements.

Queensland Meals on Wheels Ltd

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Statement of Cash Flows For the Year Ended 30 June 2025

	Note	2025 \$	2024 \$
Operating activities			
Receipts from:			
Customers		3,666,168	3,462,616
Interest received		117,838	82,547
Payments to suppliers and employees		(3,255,562)	(2,874,674)
Net cash provided by/(used in) operating activities	12	528,444	670,489
Investing activities			
Purchase of property, plant and equipment		(4,426)	(126,763)
Net cash provided by/(used in) investing activities		(4,426)	(126,763)
Financing activities			
Repayment of leases		(38,287)	19,000
Net cash provided by/(used in) financing activities		(38,287)	19,000
Net increase/(decrease) in cash and cash equivalents held		485,731	562,726
Cash and cash equivalents at beginning of year		2,456,595	1,893,869
Cash and cash equivalents at end of financial year	5	<u>2,942,326</u>	<u>2,456,595</u>

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

For the Year Ended 30 June 2025

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 2025 were approved and authorised for issue by the Board of Directors on 09 September 2025.

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

(a) 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

(b) 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.

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.

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Summary of accounting policies

(b) Revenue

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.

(c) Operating expenses

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

(d) Property, plant and equipment

Land and buildings

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.

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Summary of accounting policies

(d) Property, plant and equipment

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

(e) 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.

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Summary of accounting policies

(f) 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.

(g) 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

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Summary of accounting policies

(g) Financial instruments

Classification and subsequent measurement of financial assets

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.

(h) 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.

(i) 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.

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Summary of accounting policies

(j) 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.

(k) Reserves

No amounts are included in the financial statements for services donated by volunteers.

Other components of equity include the following:

- **Asset revaluation reserve** – comprises gains and losses from the revaluation of land and buildings (see Note c)
- **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.

(l) Employee benefits

Short-term employee benefits

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

Other long-term employee benefits

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

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

Defined contribution plans

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

3 Summary of accounting policies

(m) 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.

(n) 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.

(o) 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 cashflows 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.

(p) Comparative figures

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

Queensland Meals on Wheels Ltd

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Notes to the Financial Statements For the Year Ended 30 June 2025

4 Revenue

	2025	2024
	\$	\$
Commonwealth government grants		
- CHSP Sector support	899,100	868,695
- CHSP Meal services	1,295,126	768,419
Sale of meals	883,645	711,128
Sales other	40,992	68,585
Queensland government grants	306,028	150,872
Members' levy	134,369	132,514
Other grants	-	162,931
Fundraising	52,346	46,022
Interest	99,358	82,544
Management fees	6,909	48,330
Gain/Loss on lease modification	71,386	-
Gain on disposal of asset	-	16
Bequests	(22)	618,385
Other	7,186	3,069
Total Revenue	3,796,423	3,661,510

5 Cash and Cash Equivalents

	2025	2024
	\$	\$
Cash at bank	507,333	271,949
Short-term deposits	2,434,993	2,184,646
Total cash and cash equivalents	2,942,326	2,456,595

6 Trade and Other Receivables

	2025	2024
	\$	\$
Trade receivables, gross	100,345	93,416
Allowance for credit losses	(1,712)	(2,184)
Other receivables	31,793	51,950
Accrued income	-	89,490
Total current trade and other receivables	130,426	232,672

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 \$637 (2024: \$3,917) has been recorded accordingly within other expenses.

Notes to the Financial Statements

For the Year Ended 30 June 2025

7 Property, Plant and Equipment

	2025	2024
	\$	\$
Land and building, at valuation	780,000	780,000
Accumulated depreciation	(35,132)	(23,432)
Total land and building	744,868	756,568
Building improvements, at cost	71,450	71,450
Accumulated depreciation	(29,881)	(23,934)
Total building improvements	41,569	47,516
Plant and equipment, at cost	136,998	133,845
Accumulated depreciation	(104,735)	(87,225)
Total plant and equipment	32,263	46,620
Right of use asset, at cost	221,367	271,293
Accumulated depreciation	(177,912)	(181,791)
Total right of use asset	43,455	89,502
Total property, plant and equipment	862,155	940,206

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

	Land and building	Building Improvement	Plant and equipment	Right of use asset	Total
	\$	\$	\$	\$	\$
Gross carrying amount					
Balance 1 July 2024	780,000	71,450	133,845	271,293	1,256,588
Additions					
Additions	-	-	5,864	-	5,864
Lease modification	-	-	-	34,576	34,576
Disposals					
Disposals - written down value	-	-	(1,439)	-	(1,439)
Decreases					
Derecognition of expired lease	-	-	-	(84,502)	(84,502)
Balance 30 June 2025	780,000	71,450	138,270	221,367	1,211,087
Accumulated depreciation					
Balance 1 July 2024	(23,432)	(23,935)	(87,224)	(181,791)	(316,382)
Derecognition of expired lease	-	-	-	74,847	74,847
Lease modification	-	-	-	14,300	14,300
Balance 30 June 2025	(23,432)	(23,935)	(87,224)	(92,644)	(227,235)
Depreciation	(11,700)	(5,946)	(18,783)	(85,268)	(121,697)
Carrying amount 30 June 2025	744,868	41,569	32,263	43,455	862,155

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

624 466 084

Notes to the Financial Statements For the Year Ended 30 June 2025

8 Trade and Other Payables

	2025	2024
	\$	\$
Trade payables	171,044	124,515
Accrued expenses	19,018	65,097
Total trade and other payables	190,062	189,612

9 Deferred income

	2025	2024
	\$	\$
Deferred income	48,408	238,794
Total deferred income	48,408	238,794

10 Provisions

	2025	2024
	\$	\$
Annual leave	165,269	129,512
Employee benefits - current	165,269	129,512
Long service leave	28,341	21,366
Employee benefits - non-current	28,341	21,366

11 Reserves

	Asset revaluation reserve	Total
	\$	\$
Balance 30 June 2023	260,127	260,127
Balance 30 June 2024	260,127	260,127

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.

Notes to the Financial Statements

For the Year Ended 30 June 2025

12 Cash Flow Information

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

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

	2025	2024
	\$	\$
Surplus/(deficit) for year	491,176	532,419
Cash flows excluded from profit attributable to operating activities		
- Depreciation	121,697	137,726
- Interest on leases	5,581	-
- net (gain)/loss on lease modifications	(52,906)	-
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	102,246	(204,701)
- (increase)/decrease in prepayments	7,853	(24,294)
- increase/(decrease) in trade and other payables	451	72,844
- increase/(decrease) in deferred income	(190,386)	120,734
- increase/(decrease) in provisions	42,732	35,761
Cashflows from operations	528,444	670,489

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

	2025	2024
	\$	\$
Key management personnel remuneration	203,603	194,462

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

Notes to the Financial Statements

For the Year Ended 30 June 2025

14 Future lease payments

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

	2025	2024
	\$	\$
Not later than one year	49,456	69,846
Between one and five years	-	26,000
Total future lease payments	49,456	95,846

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 of \$ 20 each towards meeting any outstanding obligations of the entity. At 30 June 2025 the total amount that members of the company are liable to contribute if the company wound up is 100 (2024: 2,200).

17 Comparative Information

The financial statements include comparative figures for the previous reporting period for purposes of comparison. Comparative figures have been restated, where necessary, to conform to the current year's presentation. All significant accounting policies have been consistently applied in the preparation of the financial statements for both periods presented

Queensland Meals on Wheels Ltd

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Responsible Persons' Declaration

The responsible persons declare that in the responsible persons' opinion:

- there are reasonable grounds to believe that the registered entity is able to pay all of its debts, as and when they become due and payable; and
- the financial statements and notes satisfy the requirements of the *Australian Charities and Not-for-profits Commission Act 2012*.

Signed in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profit Commission Regulation 2022*.

Responsible person



Dated this 22nd day of August 2025

INDEPENDENT AUDITOR'S REPORT

To the Directors 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, which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statement, including a summary of significant accounting policies, and the directors' declaration.

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

- (a) giving a true and fair view of the Company's financial position as at 30 June 2025 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the *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* (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.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the Company's financial reporting responsibilities under the ACNC Act. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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Other Information

The directors are responsible for other information. The other information comprises the information included in the Director's Report for the year ended 30 June 2025 but does not include the financial report or our auditor's report thereon.

Our opinion on the financial report does not cover the Director's Report 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 Director's Report and, in doing so, consider whether the Director's Report 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, 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 of the financial report that gives a true and fair view and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the requirements of the ACNC Act and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level 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 the financial report.

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

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

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



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Navin Prasad

Audit Partner

SRJ Walker Wayland (Audit Services) Pty Ltd

Date: 22/08/2025

Address: Unit 3, 27 South Pine Road, BRENDALE QLD 4500

