



*Let's*



# EAT WELL

ANNUAL REPORT  
2021/22



eat well  
tasmania



# From the Chair

We have all experienced some challenging periods over the past twelve months including the evolution of the global pandemic, increased cost of living and supply chain shortages in many of our staple fruit and vegetables. At Eat Well Tasmania, our focus has been on understanding the challenges that exist for the food system and doing all we can to focus on creating Healthier Tasmanians.

As our state borders re-opened to the mainland and the return of Covid-19 late last year, our focus was on supporting Tasmanian producers and retailers, many of whom faced significant challenges with industry closures, workforce shortages and increased overheads. Eat Well Tasmania has continued to play a key role in supporting our local producers and promoting their amazing produce and products. After the success of the We Eat Local App, we moved our producer directory to be integrated into our brand-new website. Through our partnership with Ionata Digital, we have built an all-encompassing platform that not only contains our producer directory but all our other amazing resources including our What's In Season recipes, seasonal guides and produce tips. The functionality of the new platform is designed to be user-friendly, and we have aspirations to build our platform to become the go-to platform for all things Tasmanian produce going forward. We launched the website at Huski Greens Farm in Sorell with the support of Jeremy Rockliff, Minister of Health & Wellbeing.

Eat Well Tasmania continue to be a key stakeholder within the local food industry; and fostering strong, positive relationships has been a crucial focus for our organisation. Following our strategic priorities for the year, we've focused heavily on expanding our influence across the state. This has included the

successful delivery of our What's In Season campaign. The campaign aims to help Tasmanians understand where to source, and how to cook and enjoy, seasonal produce at home. If you haven't already, please follow Eat Well Tasmania via our social media channels to see this fabulous content; led by our Campaign Coordinator Libby McKay we have built outstanding engagement across our social media channels and developed a suite of resources that have become valuable assets for our engagement with community groups and consumers across our state.

In December 2021 we launched a new campaign called Plate With a Mate. The campaign encourages Tasmanians to use the power of food to connect and improve our health and wellbeing. We encouraged all Tasmanians to engage in the campaign and held Plate With a Mate day in February. We had great support from a number of community groups and partners such as Speak Up Stay ChatTy, Hobart Mo Bros and several local councils and businesses. We look forward to building this campaign further in the future.

Behind the scenes, we have been working particularly hard in supporting several key projects to improve the health of Tasmanians. This has included working closely with the Department of Communities on the state's Food Relief to Food Resilience strategy; which aims



to improve our state's challenges with food security. The harsh reality is we know that at least 1 in 5 Tasmanians is currently facing severe food insecurity and doesn't know where their next meal is coming from. This is an appalling statistic and we need to work together to improve this significant challenge in our state.

We are also supporting a number of other key programs across the state including the School Food Matters, Meals in Schools program. Huon Valley Council's Food Hub project and contributing to a number of national advisory groups including the Vegetable Intake Strategic Alliance with CSIRO.

We are also partnering with a number of community partners and the Department of Justice to re-establish a community garden project adjacent to Risdon Prison. We have made several submissions for funding for this program and we remain optimistic we will bring this exciting project to life in the next 12 months.

One of the highlights of our year was the opportunity to have a fundraising event at Government House in June. We feel privileged to be selected by our patron Her Excellency the Honourable Barbara Baker AC, Governor of Tasmania for granting us the opportunity to hold this fantastic evening. I would like to acknowledge the support from Her Excellency. We've built a wonderful partnership with Government House, Her Excellency the Governor, Emeritus Professor Don Chalmers AO and all their staff.

On behalf of our board, I'd like to acknowledge our two full-time employees Carl Saunder, our State Manager and Libby McKay our Campaign Coordinator. Under Carl's leadership and supported by Libby we have had a successful year and we continue to achieve our strategic priorities.

I wish to acknowledge the support we receive from the Tasmanian Government via Public Health Services. Without their ongoing support, guidance, and leadership we would not be able to deliver such meaningful and progressive campaigns.

Also I'd like to thank Tas Networks and Hobart City Council for their support for a new campaign that we'll be launching in September 2022 called Too Good To Waste. This campaign will encourage Tasmanians to adopt a low-waste approach to food and cooking.

The EWT Board is voluntary, and so I extend my heartfelt thanks to each board member for their time, effort, passion, and sacrifice for the betterment of the organisation. Thanks to Finn Dorney, Caroline Brignell, Brigid Ritchie, Thea Webb, Sammy Stanton, Alison Oakes our Treasurer Kate O'Shannessey and Vice President Ainstie Wagner.

The Board and staff are committed to EWT's work to enable cooperation and collaboration across disciplines and sectors, contributing to the health of Tasmania and creating healthier Tasmanians.



**Jamie McLoughlin**  
Chair



# Board Members



**Jamie Mc Loughlin - Chair** Jamie is a Director of Southern Food Service, a group of companies that wholesale to the Tasmania Hospitality Sector.

Jamie joined the Board in 2017 and brings significant expertise regarding supply chains and the hospitality sector.

He is a keen supporter of Tasmanian growers and producers, procuring and wholesaling fresh and value-added food products through his group of businesses.



**Ainstie Wagner - Vice Chair** has been the Executive Chef at Government House for many years, with her first stint starting in that position in 1987 as the first female Executive Chef and the youngest at 24. She has left a few times to explore other work and to refresh her skills. This is her fourth time back to Government House working in the same capacity, but this time including a big involvement in the new community engagement program, which includes student work placements, day programmes for veterans, and teacher development. She is involved with lots of community fundraisers and information sessions with community groups, and numerous school kitchens preparing and serving the food the students have grown and preparing meals for large charity functions. Ainstie is a strong and ardent supporter of small, local produce suppliers and she constantly promotes and advocates the importance and benefits of eating their food. She is also deeply interested in making Tasmanian local produce accessible and affordable to all families. Ainstie is super excited to be part of such a dynamic, focused board that is so working closely with professionals and the community.



**Kate O'Shannessey - Treasurer** Kate is a highly experienced Executive with over a decade experience working in a variety of industries including private practice, metals manufacturing and technology. Kate is the Chief Executive Officer of General Practice Plus, a Tasmanian owned group of Medical Clinics that focus on providing premium service to the individuals, families and communities within Tasmania.

Kate also completed the Tasmanian Leaders program in 2017 and is passionate about ensuring Tasmania and its residents can continue to thrive in a sustainable way. She is an independent director of Landcare Tasmania and uses her corporate leadership and financial skills to support the growth of this local not-for-profit.

Joining the Eat Well Tas Board as Treasurer in 2019, Kate's passion for educating communities about eating well, sustainably and seasonally will help support Eat Well's vision and future success.





**Finn Dorney** joined the Board 2015 as he is passionate about promoting healthy eating. Finn believes there are many myths about healthy eating and is pleased to sit on the Board of an organisation that helps people navigate through this.

Finn Dorney is a Private Client Adviser at Shadforth Financial Group. Finn has Bachelor of Commerce and Bachelor of Information Systems degree from the University of Tasmania, and a Graduate Diploma in Financial Planning. Finn also holds the internationally recognised Certified Financial Planner® practitioner designation, the highest certification within the financial planning industry.

Finn has worked with Shadforth Financial Group since 2004 and has gained broad experience within the financial advice industry. Finn is passionate about developing and maintaining long-term relationships with his clients and enjoys helping people achieve their personal financial goals.

Finn also sits on the Board of The Nick Balcombe Foundation Inc.



**Caroline Bignell** Caroline is a part-time teacher and is part of a family-run dairy in South East Tasmania. Caroline's family has recently released their own brand of milk in the south of the state trading as Bream Creek Dairy. Caroline is passionate about supporting everything local and helping regional producers work together for community events like the Bream Creek Show and Farmer's Market. Caroline is keen to see greater development in local events where regional producers work together to showcase their goods.

Working as a teacher for 30 years, she has seen the power that positive eating education, school veggie patches, healthy cooking, especially with school grown produce and promoting nude lunch boxes, can do, but she worries that the learning is not often carried into adulthood.



**Brigid Ritchie** Brigid has worked for State and Federal Government Departments, worked in private enterprise and have run a small business in Hobart with her husband for three decades. 10 years ago, she formed another small business in property management, which I continue to manage.

An avid volunteer since the late 1970's, with the primary organisations being Prince of Wales Wellington Hockey Club and the Bream Creek Show. Brigid brings invaluable experience in the areas of compliance, governance and volunteer management to Eat Well. She lives in Bream Creek surrounded by many primary producers including goat, dairy, sheep and beef cattle farms who supply premium natural products within Tasmania and Interstate.



## The following provisional board members have joined the board throughout 2021/22

**Thea Webb** Thea is passionate about and engaged in food security, ethical food production, health and nutrition and holistic design, Thea has a Bachelor's degree in Health Science- Natural Medicine, and specialised in Nutrition and Evidence Based Medicine when practicing Naturopath. Thea currently works in Event Management at the City of Hobart. In this role, Thea promotes local food and beverage production as much as possible, and she has been able to positively influence the City's relationship to and support of local produce and producers in my roles as Stallholder Coordinator for both the Taste of Tasmania and Salamanca Market.

Thea's background is in primary food production and collective governance, as (previous) owner and partner in Fork and Hoe Collective, a shared Organic market gardening and animal farming enterprise in southern Tasmania. Thea also has a background in Butchery and is currently teach butchery, charcuterie and ethical meat production at Fat Pig Farm.

**Michaela Lamprey** Michaela is currently General Manager Corporate Affairs at Business Events Tasmania, and prior to that Michaela spent two years as Corporate Affairs Manager at Tourism Industry Council Tasmania and five years in the office of a Tasmanian Federal Liberal Senator. Previous board experience as a Director of Sprout, during which time she served as Chair for one year. Michaela's skillset centres around high level Government and stakeholder relations, communications strategy - including the development and implementation of industry awareness campaigns, and events.

**Sammy Stanton** Sammy is an accredited practicing dietitian and accredited nutritionist, having worked in private practice in NSW; community roles including D&A rehabilitation in Berkeley; school based teaching at Hellyer College, Burnie High School and SPACE school on the north west coast; sports clubs including St George Illawarra Dragons and corporate settings including Savage River mine.

For the last 4 years Sammy has been based at the Burnie Hospital in clinical dietetics and have recently commenced a dietetic role at Multicap Tasmania, an NDIS Registered Service Provider. Sammy is also on the board of the Dietitians Australia Tas Branch.

**Alison Oakes** Alison is CEO of the District Nurses Tasmania and is a passionate leader who is driven and focused to achieve the best outcomes for the business and its people. Experience in change management in line with a strategic plan, thrives under pressure and enjoys being part of a dynamic and enthusiastic team.

Leading the clinical team to provide a high standard of care to patients. Leading doctors and nurses through process change and quality improvement. Developing a clinical governance framework which included appropriate policies, procedures, systems, processes.

Quality, safety and risk assessment, policy development, management, and monitoring. High-quality, regular reporting to the clinical governance committee.



### Staffing arrangements

Eat Well Tasmania was lead by our State Manager **Carl Saunder** and supported by our Campaign Coordinator **Libby McKay**. Under Carl's leadership we have continued to grow our influence across the state and formed strong relationships with a broad cross section of the food sector, as well as with Government and Community partners.

Thanks to Libby's eye for detail and creativity we have created a brand and key messaging through our digital platforms that are of high quality and becoming respected across the industry. Her ability to provide key messages in a professional, contemporary and relevant way is helping us drive our vision of Creating Healthier Tasmanians.

### Consultants

**Christine Chiavassa**

– Finance

**Holly Webber** – Designer

**Louise Cuschieri**

**(Wizard Design)**

– Website Maintenance

**Ionata Digital** – Website

design and maintenance

**Creative Grit** – Videography

**Claire Bennett Agencies**

– Consultancy



eat well  
tasmania

**OUR VISION**

# Creating healthier Tasmanians

**OUR MISSION**

We create and share the tools and systems Tasmanian's need to eat healthier every day

**STRATEGIC THEMES**



**Eating Healthier**

- Promotion of EWT campaigns
- Improve the overall health of Tasmanians through eating healthier
- Align our programs with the Australian Guide to Healthy Eating
- Tackle Sustainability/Waste issues

**OUR VALUES**



**Respect**

Inclusive & appropriate through respectful interactions all Tasmanians

**CONTACT**

Carl Saunderson

**EATWELL**

**OUR**

We work

- > Department
  - > People who v
  - > More broadly
- our programs





# OUR PARTNERS

## Work closely with:

Department of Health and other agencies to deliver agreed outcomes  
 Work in the Tasmanian food and nutrition industry  
 We work with the general population of Tasmania through  
 campaigns and campaigns



### Expanding Our Influence

Support the development of policy  
 Industry leader and key stakeholder  
 for all parts of our industry  
 Creating strategic partnerships to  
 improve efficiencies & value add  
 to the non-for-profit sector  
 Well recognised brand and  
 our role understood



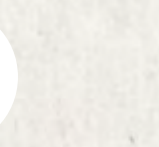
### Supporting Local Procurement

Promotion of Tasmanian  
 local procurement  
 Engaging & impactful website  
 Work closely with partners identifying  
 challenges and creating local solutions  
 Creating partnerships & connections to  
 influence healthier local procurement



### Connecting with Communities

Working with local communities/  
 LGA's to create local solutions  
 Partnerships with community  
 housing/gardens/industry events  
 Partnering with other NGA's to  
 help improve the health of all  
 Tasmanian's



### Reachful Collaborative

Our collaborative  
 approach is through  
 partnering, listening  
 & value adding



### Brave Creative

Tackling the big  
 issues and creating  
 bold and brave  
 solutions



Curious of the  
 problems and  
 creative of the  
 solutions

Carl, State Manager | [carl@eatwelltas.org.au](mailto:carl@eatwelltas.org.au) | 0438 254 130

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@EATWELLTASMANIA





# Financial Reports

## Profit and Loss

Eat Well Tasmania Incorporated  
For the year ended 30 June 2022

| Account                     | 30 Jun 2022    | 30 Jun 2021    |
|-----------------------------|----------------|----------------|
|                             | \$             | \$             |
| <b>Trading Income</b>       |                |                |
| Climate Change Office       | -              | 2,956          |
| Local Food Procurement      | -              | 335            |
| Membership                  | (255)          | -              |
| Other Income                | 18,001         | 16,320         |
| Sponsorship                 | 9,091          | -              |
| State Grants                | 318,693        | 259,028        |
| Tasty Tasmania              | -              | 1,989          |
| What's In Season            | -              | 72,972         |
| <b>Total Trading Income</b> | <b>345,530</b> | <b>353,600</b> |
| <b>Other Income</b>         |                |                |
| Interest Income             | 29             | 115            |
| <b>Total Other Income</b>   | <b>29</b>      | <b>115</b>     |
| <b>Total Income</b>         | <b>345,559</b> | <b>353,715</b> |

## Profit and Loss (cont.)

Eat Well Tasmania Incorporated  
For the year ended 30 June 2022

### Operating Expenses

|                                 |                |                |
|---------------------------------|----------------|----------------|
| Accounting & Financial Advice   | 4,089          | 4,008          |
| Advertising                     | 2,649          | 3,946          |
| Annual Leave Expense            | 10,773         | -              |
| Audit Fees                      | 3,450          | 3,400          |
| Bank Fees                       | -              | -              |
| Board Meeting Expenses          | 1,995          | 486            |
| Catering & Meals                | 1,067          | 1,789          |
| Computer Expenses (Equipment)   | 3,775          | 5,841          |
| Computer Support & Maintenance  | 8,885          | 5,312          |
| Conference Expenses             | 2,708          | 202            |
| Consultancy                     | 30,668         | 85,819         |
| Digital Content Creation        | 357            | 3,665          |
| EWT Sponsorship & Awards        | -              | 1,364          |
| General Insurance               | 4,421          | 3,937          |
| General Resources               | 105            | 73             |
| Graphic Design                  | 26,737         | 30,389         |
| Meals & Accommodation           | 2,088          | 566            |
| Meetings & Workshops            | 863            | 191            |
| Mileage- Staff                  | 5,487          | 3,666          |
| Minor Assets Expense            | 429            | -              |
| Petrol                          | 356            | -              |
| Postage                         | 516            | 408            |
| Printed Resources               | 1,614          | 148            |
| Project Officer Costs           | 65,000         | -              |
| Promotional material (other)    | -              | 366            |
| Rent                            | 2,839          | -              |
| Salaries - State Manager        | 122,137        | 139,194        |
| Social Media                    | 2,494          | 3,954          |
| Staff Training                  | 605            | 250            |
| Stationary                      | 1,425          | 168            |
| Stripe Fees                     | 24             | -              |
| Subscriptions                   | 7,472          | 4,523          |
| Sundry Expenses                 | 1,541          | -              |
| Superannuation Expense          | 18,500         | 12,551         |
| Telephone Mobile                | -              | 967            |
| Telephone Office                | 5,246          | 2,936          |
| Travel                          | -              | 648            |
| Workers' Compensation Insurance | 1,739          | 1,615          |
| <b>Total Operating Expenses</b> | <b>342,054</b> | <b>322,382</b> |
| <b>Net Surplus</b>              | <b>3,505</b>   | <b>31,333</b>  |

The accompanying notes form part of these financial statements.



# Balance Sheet

Eat Well Tasmania Incorporated  
As at 30 June 2022

| Account                          | Note | 30 Jun 2022    | 30 Jun 2021    |
|----------------------------------|------|----------------|----------------|
| <b>Assets</b>                    |      |                |                |
| <b>Bank</b>                      |      |                |                |
| Cheque Account                   |      | 122,571        | 20,807         |
| Westpac Card Account             |      | 4,624          | 823            |
| Westpac Cash Reserve             |      | 107,230        | 195,202        |
| <b>Total Bank</b>                |      | <b>234,425</b> | <b>216,832</b> |
| Salary Sacrifice Receivable      |      | 1,600          | -              |
| <b>Total Current Assets</b>      |      | <b>236,025</b> | <b>216,832</b> |
| <b>Non-current Assets</b>        |      |                |                |
| Prepaid Expenses                 |      | 1,761          | 1,729          |
| <b>Total Non-current Assets</b>  |      | <b>1,761</b>   | <b>1,729</b>   |
| <b>Total Assets</b>              |      | <b>237,786</b> | <b>218,561</b> |
| <b>Liabilities</b>               |      |                |                |
| <b>Current Liabilities</b>       |      |                |                |
| Accounts Payable                 |      | 4,211          | 253            |
| Annual Leave Provision           |      | 17,912         | 7,139          |
| PAYG Withholding Payable         |      | 10,147         | 8,411          |
| Superannuation Payable           |      | 712            | -              |
| GST                              |      | 12,472         | (344)          |
| Prepaid Grants                   | 2    | 93,769         | 110,179        |
| Accrued Wages                    |      | 2,135          | -              |
| <b>Total Current Liabilities</b> |      | <b>141,358</b> | <b>125,638</b> |
| <b>Total Liabilities</b>         |      | <b>141,358</b> | <b>125,638</b> |
| <b>Net Assets</b>                |      | <b>96,428</b>  | <b>92,923</b>  |
| <b>Equity</b>                    |      |                |                |
| Current Year Earnings            |      | 3,505          | 31,333         |
| Retained Earnings                |      | 92,923         | 61,590         |
| <b>Total Equity</b>              |      | <b>96,428</b>  | <b>92,923</b>  |

The accompanying notes form part of these financial statements.



# Cash Statement

Eat Well Tasmania Incorporated  
As at 30 June 2022

|   | Note     | 30 Jun 2022    |
|---|----------|----------------|
|   |          | \$             |
| <b>Cash Flows From Operating Activities</b>           |          |                |
| Receipts from Operations                              |          | 26,837         |
| Grant Income Received                                 |          | 302,283        |
| Interest Received                                     |          | 29             |
| Payments to Suppliers & Employees                     |          | (311,556)      |
| <b>Net Cash Flows From Operating Activities</b>       | <b>3</b> | <b>17,593</b>  |
| <b>Cash Flows From Operating Activities</b>           |          | <b>-</b>       |
| <b>Net Cash Flows From Operating Activities</b>       |          | <b>-</b>       |
| Net (Decrease)/Increase in Cash and Cash Equivalents  |          | 17,593         |
| Cash and Cash Equivalent at the Beginning of the Year |          | 216,832        |
| <b>Cash at End of Financial Year</b>                  |          | <b>234,425</b> |

The accompanying notes form part of these financial statements.



# Notes to the Financial Statements

Eat Well Tasmania Incorporated  
For the year ended 30 June 2022

## NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report in order to satisfy the reporting requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act). The Committee has determined that the Association is not a reporting entity.

The financial report has been prepared in accordance with the requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) and the following Australian Accounting Standards:

|           |   |
|-----------|---|
| AASB 101  | Presentation of Financial Statements                            |
| AASB 107  | Statement of Cash Flows   |
| AASB 108  | Accounting Policies, Changes in Accounting Estimates and Errors |
| AASB 1048 | Interpretation of Standards                                     |
| AASB 1054 | Australian Additional Disclosures.                              |

No other Accounting Standards, Urgent Issues Group Consensus Views or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historic costs and does not consider changing money values, or except where specifically stated, current valuations of non-current assets.

The financial report has been prepared in accordance with a special purpose framework in order to meet the needs of the association's members. As such, the financial report may not be suitable for another purpose.

### a) Grant income

Grant or donation income is recognised when the Association fulfill the obligations associated with the funds. If conditions are attached to the grant that must be satisfied before the Association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

## NOTE 2: PREPAID GRANTS

|                             | 2022          | 2021           |
|-----------------------------|---------------|----------------|
|                             | \$            | \$             |
| Core Funding                | -             | 23,064         |
| What's in Season            | 65,683        | 74,513         |
| Waste Program               | 15,485        | -              |
| Tasty Tasmania              | 11,098        | 11,098         |
| Climate Change              | 1,504         | 1,504          |
| <b>Total Prepaid Grants</b> | <b>93,769</b> | <b>110,179</b> |



## Notes to the Financial Statements (cont.)

Eat Well Tasmania Incorporated  
For the year ended 30 June 2022

### NOTE 3: CASH FLOW INFORMATION

|   |               |                 |
|---|---------------|-----------------|
| Reconciliation of cash flow from operations with surplus from operations: | 2022          | 2021            |
|   | \$            | \$              |
| Net Surplus/(Deficit) for the year  | 3,505         | 31,333          |
| <b>Changes in Assets and Liabilities:</b>                                 |               |                 |
| (Increase)/Decrease in Accounts Receivable                                | -             | 1,503           |
| (Increase)/Decrease in Prepaid Expenses                                   | (32)          | -               |
| Increase/(Decrease) in Accounts Payables                                  | 3,958         | (25,559)        |
| Increase/(Decrease) in GST Payable  | 12,816        | (9,991)         |
| Increase/(Decrease) in PAYG Payable                                       | 1,736         | 794             |
| Increase/(Decrease) in Prepaid Grants                                     | (16,410)      | (55,967)        |
| Increase/(Decrease) in Provisions   | 10,773        | (4,016)         |
| Increase/(Decrease) in Superannuation Payable                             | 712           | -               |
| Increase/(Decrease) Salary sacrifice                                      | (1,600)       | -               |
| Increase/(Decrease) in Accrued Wages                                      | 2,135         | -               |
| <b>CASH FLOWS PROVIDED BY OPERATING ACTIVITIES</b>                        | <b>17,593</b> | <b>(61,903)</b> |

### NOTE 4: SUBSEQUENT EVENTS

There have been no events post the end of the financial year that could impact the readers of the financial statements.



# Committee Statement

Eat Well Tasmania Incorporated  
For the year ended 30 June 2022

The Committee has determined that Eat Well Tasmania Inc. is not a reporting entity that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 of the financial statements.

The Committee declare that:

1. The financial statements and notes present fairly Eat Well Tasmania Inc. financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
2. In the Committee's opinion there are reasonable grounds to believe that Eat Well Tasmania Inc. will be able to pay its debts as and when they become due and payable.

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President

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Treasurer

Date: **9 August 2022**



## Independent Auditor's Report to the Members of Eat Well Tasmania Inc.

### Opinion

We have audited the financial report, being a special purpose financial report, Eat Well Tasmania Inc (the Association), which comprises the balance sheet as at 30 June 2022, the profit and loss statement and cashflow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the declaration by those charged with governance.

In our opinion, the accompanying financial report of the Association presents fairly, in all material respects, the financial position of the Association as at 30 June 2022, and its financial performance for the year then ended in accordance with *Australian Charities and Not-for-profits Act 2012* (ACNC Act).

### 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 Association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

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



## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with 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 the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Association'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 Association 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.

JOANNE DOYLE

Partner

Date: 9 AUGUST 2022

Wise Lord & Ferguson





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