

Learn Grow Services Inc. Annual Report

2021-2022

Providing support services to



Report prepared by

Una Hobday, Chair and Karalyn Hingston, Executive Officer
on behalf of the Management Committee of Learn Grow Services Inc. (LGSI)
The Committee acknowledges and thanks all Rotary Districts, Rotary Clubs,
Rotarians, partner organisations, groups and individuals
who have supported Learn Grow Services Inc. throughout the past year.
For further information, please visit www.foodplantsolutions.org or email
info@foodplantsolutions.org

Table of Contents:

INTRODUCTION	
FOOD PLANT SOLUTIONS – Project Profile:	
Report from the Chair	4
Financial Reports	7
Divisional Profit and Loss Statement	
Divisional Profit and Loss Statement	8
Balance Sheet	9
Auditor's Report	10
Profile of Management Committee Members	16



INTRODUCTION

Learn Grow Services Inc (LGSI) was initially established as an administrative and financial vehicle to support the Learn+Grow project. The name of this project was subsequently changed to Food Plant Solutions and thus the mission and purpose of LGSI continues as previously for the new entity.

FOOD PLANT SOLUTIONS – Project Profile:

Formed in 2007, Food Plant Solutions (FPS) creates science-based, educational resources that identify highly nutritious local food plants, explains how to grow them <u>and</u> explains the nutritional benefits of them. The resources allow people to better understand the importance of their local food plants.

The source of information is the Edible Plants of the World database, created by Bruce French, AO. Food Plant Solutions specialise at extracting information from the database and presenting the information in a range of easy-to-understand formats, dependent upon the audience.

Partnerships are formed with existing in-country providers who utilise FPS materials to empower their communities. This enables them to make informed choices specifically, food selection, according to the nutritional, economic and environmental impacts on themselves and their communities. The project intentionally focuses on one aspect of a community's unique natural heritage – its local food plants. Food sovereignty is very important and should be celebrated.

The role of Learn Grow Services Inc. is to provide administrative support to Food Plant Solutions, which can include but is not limited to:

- Fund raising and funds management.
- Management of GST.
- Being the responsible entity for employment and the issues surrounding same including legal responsibilities, workers comp, insurance etc.
- Supporting FPS both financially and administratively as appropriate.



Report from the Chair

2021 – 2022 was a challenging year globally. The impact and effects of the Covid-19 pandemic were felt by most, but particularly the marginalised and vulnerable. Consequently, the need and demand for our materials increased, which was also fed by our increased profile and reputation. Our casual staff increased with the employment of an Administrative Assistant, who made an immediate positive impact on our Executive Officer's workload.



Collaboration with existing and new program partners continued to expand. In Vietnam, schools were repeatedly opened and closed due to Covid-19 and our program partner advised that these "translate into very tangible and negative impacts in terms of food and nutrition security." They noted "This is why we **our partnership with Food Plant Solutions is so critical.**" "In turn, once schools are able to re-open, these gardens will play a critical role

in strengthening children's rights to adequate food and nutrition in spite of the challenging circumstances." Thanks to a donation by the Rotary Club of Hobart, three picture guides were also created for our program partner in Vietnam.

Our work with Trees by the Water in Togo continued with a Brief Guide and Picture Guide created. The Brief Guide was translated and reformatted and at the time of this report the Picture Guide was in the process of being reformatted after translation. Trees by the Water advised: "I have just read through this picture brochure, and I am absolutely thrilled with it. It is beautifully done, and the wording is easy to understand so that we can use it when presenting these concepts to families who may not be able to read - but will be able to remember the clearly worded encouragement to diversify their diets and to learn about the nutritional benefits of the plants they grow and eat."



Together with our program partner in Rwanda, The Mustard Seed Institute, four educational picture guides were translated into Kinyarwanda. The Mustard Seed Institute said: "The Mustard Seed Institute, Rwanda, was happy to have the opportunity to partner



with Food Plants Solutions for the creation of these informative booklets, which will be printed and placed on display in our library. The booklets will be used in future educational seminars for the community. We thank Food Plant Solutions for making these booklets and assisting our poor rural community to better understand nutrition and healthy eating."



Due to the dedication of several Ugandan volunteers, all four Ugandan Picture Guides were translated into Lhukonzo and Lugandan. These have proven to be very popular and are being distributed throughout various location in Uganda. Relationships such as the ones cultivated with these volunteers are invaluable.





Two community gardens in the Philippines continued to thrive with our program partner, the Muravah Foundation. They grew strings beans, squash, corn, bottle gourd, winged bean, chili, tomato, bell pepper, eggplant, cucumber, bitter gourd, okra (ladies' fingers), baguio beans and

pechay (Chinese cabbage). Produce was distributed to families most in need of assistance, which helped them to eat more healthily and saved them money.

Our Publications Team together with our program partner in Cameroon, Hope for a Better

Future, translated all publications for Cameroon. Hope for a Better Future advised "Your materials have been used to train over 200 women in Cameroon and they learn about nutrition, the value of different crops, and grow the right crops to meet their nutritional needs. Other projects just train women to cultivate vegetables. Your material brings out the nutrition values in different crops and gives them the choice to decide to cultivate more of those that are high in nutrition. We don't just help women grow food. We make them understand the value before growing them. I think that is innovative."





Dr Ketah Silvester from Brisbane Edible Gardens, partnered with Food Plant Solutions and Rotary to create the 'Brisbane Edible Gardening' guide.

Collaboration continued with PIFON (Pacific Farmers Organisations), AFSA and other international agencies and NGO's. Food Plant Solutions joined FAO's Family Farming Knowledge Platform (FFKP) as a contributor. FFKP said "This represents a unique opportunity to further disseminate the quality publications already produced and share knowledge on a theme as important as nutritional food."



Many club and district presentations were undertaken, and during the year, the presentation was reviewed and updated, with positive feedback received on this.



With an eye to the future, the committee determined early in the year that our IT systems needed an update, but without in-house expertise to manage this, it was going to be a costly and stressful task. We were introduced to the team at the Digital Transformation Hub, who guided us through the process. Their knowledge and support was exemplary, and we now have a system that meets our needs, is easy to use and is designed for the future.

A thorough process was undertaken to create a strategic plan, which sets out our ethos and goals. Members have taken on responsibility for these goals, which are measured against a timeline.

Our Publications Team was again our backbone, creating over 22 publications for the year.

Our Executive Officer, Administrative Officer and our invaluable volunteers, continue to grow the organisation. All are valued, respected and appreciated. We are most grateful to each of them.



Financial Reports

Divisional Profit and Loss Statement

LEARN GROW SERVICES INC

DIVISIONAL INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
LEARN GROW SERVICES		
INCOME		
Donations Rotary Clubs Donations General	29,562	7,600
Donations RAWCS	6,096	4,232 17,830
Interest Received	36	82
Book Sales	93	6,501
Jobkeeper Payments Wage Allocation – FPS	-	13,500 12,444
Cash Flow Boost	-	20,000
3 Tenors Fundraiser	-	6,954
Reimburse Project Costs	30,000	-
	65,787	89,143
EXPENDITURE		
Bank Fees	12	12
Salary	52,180	45,457
Superannuation	5,581	3,955
•	57,773	49,424
NET OEPRATING SURPLUS/(DEFICIT)	8,014	36,719
Gross surplus (deficit) contribution from: Learn Grow Services	8,014	39,719
Gross surplus (deficit) contribution from: Food Plant Solutions	-30,161	6,660
NET OEPRATING SURPLUS/(DEFICIT)	-22,147	46,319
Retained surplus at the beginning of the financial year	132,960	86,641
TOTAL AVAILABLE FOR APPROPRIATION	110,813	132,960
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR	110,813	132,960



Divisional Profit and Loss Statement

LEARN GROW SERVICES INC

DIVISIONAL INCOME & EXPENDITURE FOR THE YEAR ENDED 30 JUNE 2022

FOOD PLANT SOLUTIONS	2022	2021
INCOME Donations RAWCS Subscriptions Rotary International Grant International Projects Funding	2,159 1,029 - - - - - 3,188	17,830 20 1,756 7,250 26,856
EXPENDITURE Accountancy Fees Advertising Audit Fees Bank Charges Business Name Registration Fresh Foods for Families Promotion Video Filing Fees Flowers Petty Cash Expenses Postage Printing & Stationery Project Costs Wage Allocation Website	204 611 510 51 80 - 66 - 127 103 310 30,000 - 1,287	202 215 490 54 - 200 65 223 1,207 1,058 3,345 - 12,444 753
NET OPERATING SURPLUS (DEFICIT)	-30,161	6,600



Balance Sheet

LEARN GROW SERVICES INC.

BALANCE SHEET FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
CURRENT ASSETS		
Bendigo Cheque Account (430)	98,455	92,854
Bendigo Bank (Food Plant Solutions Account)	15,272	42,371
Paypal	947	-
TOTAL 400FT0	444.074	405.005
TOTAL ASSETS	114,674	135,225
CURRENT LIABILITIES		
ATO Liabilities	2,706	2,023
Bendigo Bank Credit Card	167	242
Superannuation Payable	988	-
TOTAL LIABILITIES	3,861	2,265
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,_ :
NET ASSETS	110,813	132,960
NET ASSETS	110,013	132,900
EQUITY		
Retained Surplus	110,833	132,960
•		,
TOTAL EQUITY	110,813	132 060
TOTAL EQUIT	110,013	132,960



Auditor's Report

Learn Grow Services Inc. Notes to the Financial Statements For the Year ended 30 June 2022

The financial statements cover Learn Grow Services Inc. as an individual entity. Learn Grow Services Inc. is a not for profit Association incorporated in TAS under the Associations Incorporation Act 1964 ('the Act').

The functional and presentation currency of Learn Grow Services Inc. is Australian dollars.

1. Basis of Preparation

In the opinion of the Committee of Management, the Association is not a reporting entity since there are unlikely to exist users of the financial report who are not able to command the preparation of reports tailored so as to satisfy specifically all of their information needs. These special purpose financial statements have been prepared to meet the reporting requirements of the Act.

The financial statements have been prepared in accordance with the recognition and measurement requirements of the Australian Accounting Standards and Accounting Interpretations, and the disclosure requirements of AASB 101 Presentation of Financial Statements, AASB 107 Statement of Cash Flows, AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors and AASB 1054 Australian Additional Disclosures.

The financial statements have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected non current assets, financial assets and financial liabilities.

Significant accounting policies adopted in the preparation of these financial statements are presented below and are consistent with prior reporting periods unless otherwise stated.

The accompanying notes form part of these financial statements.

These financial statements—should be read in conjunction with the attached Compilation Report.

Learn Grow Services Inc. Committee's Report

The committee members present their report on the association for the financial year ended 30 June 2022.

Committee Members

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

21/24 Stanfield Drive, Old Beach, TAS 7017 President Una Hobday Secretary: Karalyn Hingston 53 South Road, Ulverstone, TAS 7315 Treasurer: Kevin Matthews 5 Watford Close, Devonport, TAS, 7310 Public Officer: Rick Campbell 233 Melrose Road, Devonport TAS 7310 Lawrence Green Member: 33 Victoria Parade, Devonport TAS 7310 Member: John McPhee 18 Dahlia Court, Devonport TAS 7310 Member: Esley Dunham 14 Archer Street, Devonport TAS 7310 Member: John Phillips 6 Gordon Place, Devonport TAS 7310

Member: Kate Domeney Apartment 67, Rose Court, Sandy Bay TAS 7005

Significant Changes

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

Signed in accordance with a resolution of the Members of the Committee.

Ura Ultobalay 21/24 Stanfield Drive, Old Beach, TAS 7017

Treasurer: Kevin Matthews 5 Watford Close, Devonport, TAS, 7310



Learn Grow Services Inc. Statement by Members of the Committee

The committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

In the opinion of the committee the financial statements:

- 1. Presents fairly the financial position of Learn Grow Services Inc. as at 30 June 2022 and its performance for the year ended on that date.
- At the date of this statement, there are reasonable grounds to believe that Learn Grow Services Inc.
 will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the committee and is signed for and on behalf of the committee by:

Wa W Holoday
President: Una Hobday

Treasurer: Kevin Matthews

Dated 27/9/12



Learn Grow Services Inc. Independent Auditors' Report to the Members of Learn Grow Services Inc.

Report on the Financial Report

We have audited the accompanying financial report of Learn Grow Services Inc. (the association), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by members of the committee.

Committee's Responsibility for the Financial Report

The committee of the association is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the Associations Incorporation Act 1964 (TAS) and for such internal control as the committee determines 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 Note 1, the committee also state, in accordance with Accounting Standard AASB 101 Presentation of Financial Statements, that the financial statements comply with International Financial Reporting Standards.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.

Learn Grow Services Inc. Independent Auditors' Report to the Members of Learn Grow Services Inc.

Opinion

In our opinion:

- a. the financial report of Learn Grow Services Inc. is in accordance with the Associations Incorporation Act 1964 (TAS), including:
 - giving a true and fair view of the Association's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
 - ii. complying with Australian Accounting Standards and the Associations Incorporation Act 1964 (TAS)
- b. the financial report also complies with International Financial Reporting Standards as disclosed in Note 1.

FLEUR BOURKE FCPA FUSION BUSINESS SERVICES PO Box 160 Ulverstone TAS 7315

Dated this 7th Day of September 2022



Auditors Independence Declaration Under Section 307C of the Corporations Act 2001

To Members of Learn Grow Services Inc.

I declare that, to the best of my knowledge and belief, during the year ended 30 June 2022, there have been:

- a) no contraventions of the auditor independence requirements in relation to the audit;
 and
- b) no contraventions of any applicable code of professional conduct in relation to the audit.

FLEUR BOURKE FCPA FUSION BUSINESS SERVICES PO Box 160 Ulverstone TAS 7315

Dated this 7th day of September 2022.



Profile of Management Committee Members

Una Hobday, Chair, OAM



Una trained as a nurse, working in a range of health associated positions including the Director of Nursing in two retirement villages in Tasmania and Western Australia. During this time Una gained a Graduate Diploma in Health Education and a Graduate Diploma in Professional Management. Una joined Rotary International in 1991 as charter President of a Rotary Club and has held many positions in Rotary International. In 1999/2000

Una was chosen as the first woman District Governor in Australia. In 2015 Una became the Chair of Learn Grow Services Inc. and Food Plant Solutions Rotary Action Group.

Rick Campbell



Rick is a Veterinary Surgeon and a Rural Science graduate who worked for the Tasmanian Department of Primary Industries Parks Water and Environment for 29 years, providing animal health management advice to Tasmanian farmers. Most recently Rick has concentrated on Emergency Disease Management having worked in a number of disease outbreaks in Australia and the United Kingdom. He also has an ongoing involvement in

Animal Welfare as the Chairman of the Tasmanian Animal Welfare Advisory Committee. Rick is a member of Devonport North Rotary.

Kevin Matthews, Treasurer



Kevin Matthews qualified as a Chartered Accountant in 1983 and has worked in Public Practice for almost 40 years. He operated his own practice in Devonport for 8 years before joining Camerons as its Devonport partner in 1998. At the completion of the 13/14-year Kevin retired from Camerons. Kevin joined Rotary in 2011 as a member of the Rotary Club of Devonport North and

was appointed as a Board Member for the 2013/14 year.

Karalyn Hingston, Secretary



Karalyn Hingston has over 20 years' experience in the agricultural sector, with a wide range of skills and experience including administration, quality systems, human resources, freight and production. Karalyn joined Food Plant Solutions in October 2012 and is the Executive Officer



John McPhee



John McPhee has a background in agricultural engineering and has worked in the Tasmanian vegetable industry since moving from Queensland in the early 1990's. He works with the Tasmanian Institute of Agriculture. John's focus is controlled traffic farming systems and precision agriculture for vegetable production, with the objective of developing and encouraging the adoption of more sustainable and profitable production systems. He first

became involved in Food Plants International as an inaugural Board member in 1999 and joined the Learn Grow project as an FPI representative on its formation in 2007. John retired from the FPI Board in 2012, but continues as a volunteer with Food Plant Solutions, with a major input into publications editing and preparation, and developing guidelines to make it easier for other volunteers to contribute to the work of FPS.

(LR) Buz Green AM (in recess since Feb 2014)



Buz Green is former Chairman of agribusiness Serve-Ag Pty Ltd, a company providing advice, specialised crop inputs and technology to Tasmanian farmers. He is also a founding director of a number of agricultural companies involved in agricultural research, analytical services, agricultural projects and product development throughout Australia. He has over 40 years' experience

in production agriculture, agricultural research and extension and management and has worked in agricultural production projects in China and Fiji. He has served on many professional boards including the Tasmanian Development Board, the Tasmanian Board of Agricultural Education and the Tasmanian Institute of Agricultural Research. He is a Fellow of the Australian Institute of Agricultural Science and Technology, a recipient of the 2011 Graham Gregory award, the 2012 AusVeg Lifetime Service Award and the 2014 Tasmanian Agricultural Productivity Group Lifetime Achievement Award for his services to the horticultural industry. He was appointed a Member of the Order of Australia in 2016. Buz is a member of the Rotary Club of Devonport North.

Esley Dunham



Esley is a retired Real Estate Agent. He commenced his career in 1979 and was elected to the Board of REIT in 1983. His passion was to promote training within the industry including the establishment of Real Estate Scholarships which enabled young people to join the industry after completing grade 12. He was State President in 1992/3, was the sixth

member to be awarded Life Membership and is still the only Northwest Coast member receive this recognition. The majority of his Real Estate career was with Roberts Real Estate where he managed various offices from 1984 until his retirement in September 2006. He was retained as a consultant in a training role for the next four years. In 2010 he opened the first office on the Northwest Coast for the real estate firm, View, selling his interest in June 2015. Esley joined the Rotary Club of Devonport North in 1995 and was Club President in 2013/14. Since then, he has been engaged in Rotary projects in Timor Leste.

Kate Domeney



Kate Domeney grew up on an apple orchard in the south of Tasmania, Australia. Kate began her working life in the public sector and then later set up her own business, providing training programs, coaching, and mentoring to businesses large and small, within Tasmania and interstate. Kate is a graduate of the University of Tasmania, and a past president of the Rotary

Club of Hobart. Kate is VERY enthusiastic about the workshop program, *Fresh Foods for Families*.

John Phillips



John Phillips has been a Fellow of the Australian Institute of Company Directors for over 20 years. John was instrumental in the formation and management of the Bass Building Society until it merged with the Equitable Building Society to become the Bass & Equitable Building Society in November 1988. John was appointed General Manager of the merged

Society, resigning in February 1992 to take up the position of State Manager for CUAMIC, a lenders mortgage insurance company. John and his wife, Julie, are owners and Directors of Tassie Home Loans Pty. Ltd. John resigned as Managing Director in May 2009 but remained on the Board. John has served for many years on the National Committees of both the Building Societies Association and was presented with Life Membership of the Mortgage Industry Association for his years of service.