



Learn Grow Services Inc.

## Annual Report

2022—2023

*Providing support services to*



FOOD PLANT SOLUTIONS  
ROTARY ACTION GROUP  
*Solutions to Malnutrition and Food Security*

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](http://www.foodplantsolutions.org) or email  
[info@foodplantsolutions.org](mailto:info@foodplantsolutions.org)

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# INTRODUCTION

Learn Grow Services Inc (LGSi) was established as an administrative and financial vehicle to support the Learn♦Grow project, which was subsequently re-named Food Plant Solutions.

## 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 and 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.

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

2022 – 2023 saw the combined effect of Covid-19 with other global crisis resulting in confronting statistics regarding food security. These impacts along with an ever-increasing profile saw enquiries and demand for our materials again outstrip the funds available.

Our long-serving Treasurer, Kevin Matthews, resigned, paving the way for Darrell Booth to join us in this role. Prior to his departure, Kevin was recognised as one of four winners in the 2022 Commonwealth Bank Not-for-Profit Treasurer Awards, which resulted in LGSI receiving a small grant. The Board of LGSI remain grateful to Kevin for his years of service and in particular for the support he provided our Executive Officer. Darrell quickly established himself and thanks to his initiative we have increased reporting capabilities.

During the year LGSI registered with the Australian Charities and Not-for-profits Commission, who is the national regulator of charities. The registration enhances our credibility and has proven to be invaluable.

Structural and systematic review and development of our processes continued, including:

- Updating our Organisation Chart
- Creation of Induction Checklists for all positions
- Re-structured governance meetings that reflect our structure.

After many years of dedicated service, Publications Team member, Mel Bower, resigned. The team remains grateful to Mel for her outstanding contribution. The Publications Team created a total of 18 resources, and 12 Letters of Intent were signed with new program partners.

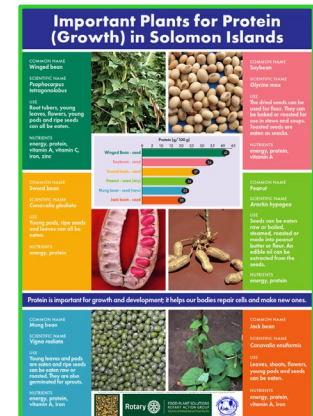
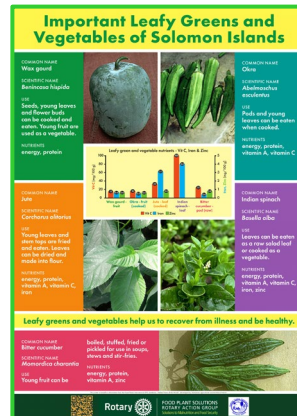
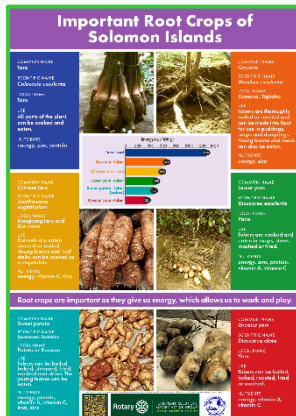
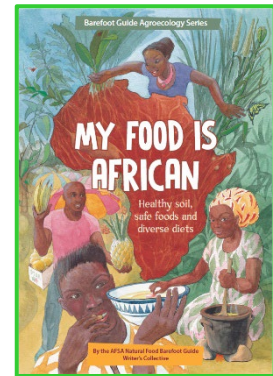
Chapters were introduced and by years-end the Food Plant Solutions Rotary Action Group – India Chapter was established and operational. A significant amount of time and effort went into its establishment, with the creation of specific documentation including by-laws. The template is now in place for future Chapters.

There were exciting developments with existing and new program partners:

- Nutrition for Education and Development (N4ED) included us in their Rotary Global Grant application.
- Welt Hunger Hilfe (WHH) requested we created resources for their East Sudan office.
- Bethany's Children's Trust UK created a publication that referenced us and our materials. And Karalyn presented (via video) to their international forum.



- At Alliance for Food Security in Africa (AFSA) request, we contributed to their “My Food is African” guide, which was a huge honour.
- Eastern and Southern Africa Small Scale Farmers Forum (ESAFF) advised that our materials were utilised in their Burundi project, which impacted 8,270 guardians of children, pregnant and lactating women.
- Kastom Gadens Association in Solomon Islands were involved in the design of three posters, which were well received.



- A joint project in Uganda linking us, the Rotary Club of Jinja (Uganda), and the Rotary Club of Southport Links (UK) was so successful there were calls for its expansion. Over 500 families were involved in training women with skills to grow food, providing a nutritious diet to their charges and families. One of the Rotarians involved in the project said “The empowered communities of grandmothers, women, and adolescents with farming skills, have received vast support mechanism from the trainers through practical skills in growing food plants and vegetables. Productive demonstration and back yard gardens of food and plant crops have been realized through usage of Luganda translated Food Plant Solution booklets. ***I, therefore, recommend and advocate expanded utilization of the literature into the entire region of Buganda and Uganda at large***”. The project was also showcased in the Rotary Uganda magazine.
- An ongoing partnership with NGO Harapan Project in Indonesia resulted in feedback from their President ***“Thanks to Food Plant Solutions program to fight malnutrition, we are improving the living conditions of the entire population, teaching the population how they can improve their nutrition with a healthy diet with local plants and vegetables.”***
- A 10-year partnership with AOG World Relief Vietnam saw 3 picture guides created and then translated into Vietnamese.
- In the USA, our ambassador, ensured that we were closely involved in a nutrition project for the local high school in Palm Springs. The science teacher from the high school said, ***“What’s exciting about this project is that it has captured the attention of the school district who want to establish food plant gardens in other middle and high schools.”***

Our Chair, PDG Una Hobday spearheaded our representation at the Rotary International Convention in Melbourne, which generated a high level of interest and contacts.

A small team of dedicated volunteers, assisted by our Executive Officer and Administrative Officer continue to produce results beyond their size. It is a team where all are respected, valued, and appreciated and our heartfelt gratitude goes to each of them.

# Financial Reports

## Balance Sheet

Learn Grow Services Inc

As at 30 June 2023

	30 JUN 2023	30 JUN 2022
<b>Assets</b>		
<b>Bank</b>		
AUD - RAWCS	1,760.24	-
AUD PayPal	32.04	-
Credit Card	195.55	-
Food Plant Solutions	16,368.96	15,271.43
Learn Grow Services	121,112.03	98,454.70
<b>Total Bank</b>	<b>139,468.82</b>	<b>113,726.13</b>
<b>Current Assets</b>		
PayPal	-	947.51
<b>Total Current Assets</b>	<b>-</b>	<b>947.51</b>
<b>Total Assets</b>	<b>139,468.82</b>	<b>114,673.64</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Credit Card	-	166.57
PAYG Withholdings Payable	-	2,706.00
Provision for Long Service Leave	9,021.00	-
Superannuation Payable	-	988.13
<b>Total Current Liabilities</b>	<b>9,021.00</b>	<b>3,860.70</b>
<b>Total Liabilities</b>	<b>9,021.00</b>	<b>3,860.70</b>
<b>Net Assets</b>	<b>130,447.82</b>	<b>110,812.94</b>
<b>Equity</b>		
Current Year Earnings	19,634.88	(22,147.00)
Retained Earnings	110,812.94	132,959.94
<b>Total Equity</b>	<b>130,447.82</b>	<b>110,812.94</b>



## Divisional Profit and Loss Statement

Learn Grow Services Inc

For the year ended 30 June 2023

Organisation is Food Plant Solutions.

	2023	2022
<b>Income</b>		
Donations RAWCS	17,610.00	2,159.00
Interest Income	175.55	-
RAG Membership	1,243.48	-
Subscriptions Received	-	1,029.00
<b>Total Income</b>	<b>19,029.03</b>	<b>3,188.00</b>
<b>Direct Costs</b>		
Project Costs	-	30,000.00
<b>Total Direct Costs</b>	<b>-</b>	<b>30,000.00</b>
<b>Gross Profit</b>	<b>19,029.03</b>	<b>(26,812.00)</b>
<b>Operating Expenses</b>		
Accounting Fees	183.20	204.00
Advertising & Marketing	1,465.09	611.00
Audit Fees	520.00	510.00
Bank Fees	-	51.00
Business Name Registration	-	80.00
Computer Expenses	222.72	-
Conferences	4,028.03	-
Filing Fees	68.00	66.00
Petty Cash Expenses	98.13	127.00
Postage, Freight & Courier	632.19	103.00
Printing & Stationery	537.91	310.00
Resource Production	5,545.46	-
Subscriptions Paid	330.66	-
Volunteer Costs	10.45	-
Website	-	1,287.00
<b>Total Operating Expenses</b>	<b>13,641.84</b>	<b>3,349.00</b>
<b>Net Profit</b>	<b>5,387.19</b>	<b>(30,161.00)</b>

## Divisional Profit and Loss Statement

### Learn Grow Services Inc For the year ended 30 June 2023

Organisation is Learn Grow Services.

	2023	2022
<b>Income</b>		
Book Sales	121.00	93.00
Donations General	10,555.34	6,096.00
Donations RAWCS	30,655.48	-
Donations Rotary Clubs	17,400.00	29,562.00
PayPal General Donations	1,104.88	-
Interest Income	1,386.15	36.00
Reimburse Project Costs	-	30,000.00
WHH Contract	7,060.74	-
Rotary Expo Ball	12,500.00	-
<b>Total Income</b>	<b>80,783.59</b>	<b>65,787.00</b>
<b>Direct Costs</b>		
PayPal Fees	61.40	-
RAWCS Fees	1,374.28	-
Eftpos Expenses	35.73	-
<b>Total Direct Costs</b>	<b>1,471.41</b>	<b>-</b>
<b>Gross Profit</b>	<b>79,312.18</b>	<b>65,787.00</b>
<b>Operating Expenses</b>		
Bank Fees	58.06	12.00
Long Service Leave	9,021.00	-
Salaries & Wages	50,314.13	52,180.00
Superannuation	5,271.30	5,581.00
Website	400.00	-
<b>Total Operating Expenses</b>	<b>65,064.49</b>	<b>57,773.00</b>
<b>Net Profit</b>	<b>14,247.69</b>	<b>8,014.00</b>

## Auditor's Report

**Learn Grow Services Inc**

**Notes to the Financial Statements**

**For the year ended 30 June 2023**

### **Note 1 - Background**

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

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

### **Note 2 – Reporting entity**

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 command the preparation of reports tailored so as to satisfy specifically all of their information needs.

The Financial Statements have been drawn up as special purpose financial statements for distribution to members and to meet the financial reporting requirements of the Act and the Rules of the Association.

### **Note 3 – Basis of preparation**

The special purpose financial statements have not been prepared in accordance with the recognition, measurement, classification and disclosure requirements of any Australian Accounting Standard. The key accounting policies adopted by the Board of Management to fairly present the financial position and performance of the Association are as follows:

- The historical cost basis has been used to record all transactions.
- The cash basis of accounting is used in preparing the financial statements, with the exception of long service leave.
- Long service leave is calculated based on period of service and current rate of pay, and is recognised in advance of falling due.

Learn Grow Services Inc

#### Committee of Management Declaration

In the opinion of the Committee of Management of Learn Grow Services Inc (the Association):

- a) The Association is not a reporting entity. Therefore, the Financial Statements have been drawn up as special purpose financial statements for to meet the Committee's financial reporting requirements of the *Associations Incorporation Act (Tasmania) 1904* and the Association's Rules.
- b) The accompanying Balance Sheet presents fairly the financial position of the Association at 30 June 2023, in accordance with the basis of preparation in Note 3.
- c) The accompanying Profit and Loss Statement presents fairly the financial performance of the Association for the year ended 30 June 2023, in accordance with the basis of preparation in Note 3.
- d) At the date of this statement, there are reasonable grounds to believe the Association will be able to pay its debts as and when they fall due.
- e) The Rules relating to the administration of funds of the Association have been observed.

Signed in accordance with a resolution of the members of the Committee of Management



President – Una Hobday



Treasurer – Darrell Booth

Place: Port Arthur

Date: 20 November 2023



## Independent Auditor's Report to the members of Learn Grow Solutions Inc

### Auditor's Opinion

We have audited the Financial Report of Learn Grow Solutions Inc (the Association) for the year ended 30 June 2023, which comprises the balance sheet as at 30 June 2023 and the statement of profit and loss for the year then ended and accompanying notes (together "the financial report").

In our opinion, the financial report:

- (a) is properly drawn up to present fairly, in all material respects, the financial position and financial performance of the Association for the year ended 30 June 2023 in accordance with the basis of accounting described in Note 1;
- (b) the rules relating to the administration of the funds of the Association have been observed; and
- (c) we have obtained the required information from the Association.

### 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 Statement* 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 (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with that 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 statement, which describes the basis of accounting. The financial report is prepared to assist the Association in meeting its reporting requirements under its Rules. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Partners  
**Michael Hine**  
**Nigel Briggs**  
**Jim Dennis**  
**Andrew Gray**

Liability limited by a scheme approved under Professional Standards Legislation.



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

The Committee is responsible for preparation and fair presentation of the financial report in accordance with the basis of accounting described in Note 1. This includes determining that the basis of accounting is an acceptable basis for the preparation of the financial report in the circumstances, and for such internal control as the Committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Committee is responsible for assessing the Association'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 management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with 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.
- Conclude on the appropriateness of the Committee'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 appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by the Committee.



- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee 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.

*Newton & Henry*

Newton & Henry

Launceston

20 November 2023



## Profile of Management Committee Members

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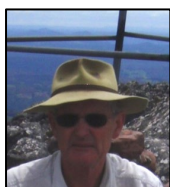
### Una Hobday, Chair, OAM



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, Secretary



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.

### Darrell Booth, Treasurer



Darrell Booth qualified as an accountant in 1971 and held positions of Administration Manager with Medhurst Wholesale and CoOperative Motors. After a stint as a small business owner in retail he was the Budget Accountant for the Tasmanian Development Authority (TDA). During his time with the TDA, he co-designed and co-authored software to cater for their accounting and loans management.

His more recent working life was as a programmer and Project Manager for a banking software company during which he was responsible for the installation of banking software for building societies and credit unions around Australia as well as New Zealand and Tonga.

Since retiring Darrell has moved to Port Arthur and is involved with the local Rotary club as Treasurer as well as Treasurer for community events such as the Bee Festival and the Tasman Feast.

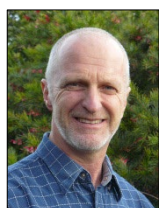


### Esley Dunham, Public Officer



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.

### 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.

### 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***.