



Diabetes Australia – Tasmania
ABN: 90 087 092 180

Financial Report
For the year ended
30 June 2021

Agenda of the Annual General Meeting 2021

Diabetes Australia -Tasmania trading as Diabetes Tasmania

Head Office — Level 7, 152 Macquarie Street, Hobart, Tasmania

Wednesday 24 November 2021, 5pm

Present

Welcome by President, Linda Manaena

Call for Apologies

Confirmation of quorum

Conflict of interest with any agenda items

Confirmation of Minutes of previous Annual General Meeting

Motion: That the Minutes of the 2020 Annual General Meeting (28 October) be accepted as a true and accurate record of that meeting.

Organisational overview by President, Linda Manaena

Presentation and adoption of Financial Statements and Auditor's Report for the year ended 30 June 2021 be received and accepted.

Directors

- Resignation of directors – Rosie Beardsley, Zenobia Allie, Professor Stephen Rattigan, Alison Garrett
- Confirmation of Dr Michael Stanford
- Appointment of Justine Cain

Close of AGM - Question time.

Minutes of 2019-20 Annual General Meeting

28 October 2020

Diabetes Australia – Tasmania
Head Office
Level 7, 152 Macquarie Street, Hobart

Wednesday 28 October 2020, 5.30pm

Opening and Welcome Meeting was opened by the President Robert Manning who welcomed all members.

Present Robert Manning
Prof Stephen Rattigan
Allison Garrett
Linda Manaena
Zenobia Allie
Caroline Wells (CEO)
Leanne Clark (OM)

Apologies recorded on behalf of Gabrial Gossage

Quorum Confirmed

Proxies received on behalf of None received

Conflict of Interest Nil

Minutes of previous Annual General Meeting **Motion:** That the Minutes of the Annual General Meeting of 30 October 2019 be accepted as a true and accurate record of that meeting.

MOVED: Prof Stephen Rattigan/Alison Garrett
CARRIED

President's Report Emailed and tabled – See Annual Report

Financial Statements **Motion:** That the Directors', Financial and Auditor's Report for the year ended 30 June 2020 be received and accepted.

MOVED: Linda Manaena/Prof Stephen Rattigan
CARRIED

Election of Directors for the Board Consistent with the Constitution of Diabetes Australia – Tasmania, expressions of interest are hereby called for nomination for appointment / election of Directors for 2020-21.

Six valid nominations were received on behalf of the following members of Diabetes Australia -Tasmania to stand as Directors of the Board: -

- Robert Manning
- Zenobia Allie
- Gabrial Gossage
- Prof Stephen Rattigan
- Rosie Beardsley
- Linda Manaena

That there being a possible seven Board vacancies to fill and six nominations received, an election to fill the vacant positions is dispensed with and the above nominees are deemed to have been elected to fill the vacancies.

The above nominee is duly appointed until the 2021 AGM and their appointment was tabled and noted.

Passed by Acclaim.

The following Board Member has a further year to go of their term:

- Alison Garrett

Confirmation of Auditors

Motion: That WLF Accounting & Advisory are confirmed as auditors for Diabetes Australia – Tasmania for one year, to the next AGM.

MOVED: Linda Manaena/Zenobia Allie

CARRIED

New Business

Office Bearers

In line with section 15.2 (j) of the Diabetes Australia - Tasmania Constitution officers shall be elected at the next duly constituted board meeting.

That Robert Manning remains as President until the next Board meeting.

MOVED: Prof Stephen Rattigan/Alison Garrett

CARRIED

The Linda Manaena remains Vice President until the next Board Meeting.

MOVED: Allison Garrett/Prof Stephen Rattigan

CARRIED

Close of AGM

Meeting closed at 5.42pm

Confirmed By:

Date:.....

DIABETES AUSTRALIA - TASMANIA'S DIRECTORS' REPORT

Directors submit their report for the period ended 30 June 2020.

Directors

The names and qualifications of the Directors in office at the date of this report are:

Mrs Linda Manaena – MMkt, DipFS (FP), FAMI, CPM – President

Mr Gabriel Gossage – MIS, B.Bus, Dip. Man. – Vice President

Mr Robert Manning - LLB.

Mrs Alison Garrett – BA. Cert Governance Practice, GAICD

Prof Stephen Rattigan – B.Sc (Hons) PhD

Mrs Rosalie Beardsley - RN. Dip Project Management

Ms Zenobia Allie – MAICD, GCCM

All Directors are paid-up Members of Diabetes Australia -Tasmania, trading as Diabetes Tasmania, in accordance with the Constitution. No Director had any pecuniary interest in the affairs of the Company during the year.

Director's Benefits

In accordance with the Company's Constitution, during or since the financial year, no Director of the Company has received or become entitled to receive any benefit by reason of a contract made by the Company or related corporation with a Director or with a firm of which a Director is a member, or with a company in which a Director has a substantial financial interest.

Signed in accordance with a resolution of the Directors.

A handwritten signature in black ink, appearing to read 'Linda Manaena', written in a cursive style.

Linda Manaena
President

Dated this 19 day of October 2021.

Diabetes Australia – Tasmania

Income and Expenditure Statement

For year ended 30 June 2021

| | 2021 \$ | 2020 \$ |
|----------------------------------|------------------|------------------|
| Income | | |
| Bequests | 89,065 | - |
| Fundraising | 138,839 | 153,005 |
| Gain on Disposal | 1,208 | - |
| Health Services | 1,719,858 | 1,867,252 |
| Interest | 2,961 | 13,203 |
| Membership | 74,680 | 68,533 |
| NDSS Funding | 1,112,096 | 1,153,713 |
| Rental Income | 13,735 | 13,382 |
| Salary Reimbursement | 13,570 | - |
| Sundry Income | 54,617 | 57,491 |
| Training Subsidy | 46,099 | 2,273 |
| Youth Activities | 32,073 | 64,200 |
| Total Income | 3,298,801 | 3,393,052 |
| Account, Audit & Legal | 11,310 | 13,461 |
| Bank Fees | 2,381 | 2,490 |
| Information Technology | 76,972 | 95,501 |
| Consultants | 142,229 | 176,972 |
| Consumer Fact Sheets | - | 251 |
| Depreciation | 23,494 | 53,407 |
| Fundraising | 12,394 | 8,651 |
| Health Services Resources | 9,163 | 18,756 |
| Insurance | 27,000 | 25,160 |
| Motor Vehicles | 21,895 | 38,797 |
| DA Ltd Membership | 9,546 | 9,546 |
| NDSS Programs | 115,432 | 38,210 |
| Primary Health Tasmania | - | 141 |
| Postage & Courier | 62,244 | 68,129 |
| Premises | 212,432 | 143,904 |
| Provisions – Depart/Programs | 8,411 | 4,048 |
| Publications | 5,419 | 9,561 |
| Public Relations | 109 | 2,485 |
| Professional Development - Staff | 43,184 | 36,385 |
| Recruitment | 1,345 | 435 |
| Salaries | 2,034,424 | 1,885,863 |
| Staff and Volunteers Amenities | 10,809 | 11,628 |
| Superannuation | 188,233 | 173,795 |
| Uniforms | 9,637 | 2,557 |
| Stationery & Printing | 17,383 | 26,555 |
| Subscriptions and Journals | 54,413 | 77,634 |
| Telephone | 24,988 | 35,798 |
| Travel | 13,776 | 18,114 |
| Venue/Room Hire/Catering | 20,109 | 20,029 |
| Youth Activities | 12,705 | 35,632 |
| Sundry | 7,147 | 3,220 |
| Total Expenses | 3,178,584 | 3,037,115 |
| Operating Surplus | 120,217 | 355,937 |
| Other Income | | |
| Bell Potter Investment | 269,673 | (89,342) |
| Net Surplus | 389,890 | 266,595 |

The accompanying notes form part of these accounts

Diabetes Australia – Tasmania

Statement of Financial Position

As at 30 June 2021

| | Notes | 2021 \$ | 2020 \$ |
|--|-------|------------------|------------------|
| Current Assets | | | |
| Cash & Cash Equivalents | 2 | 1,478,281 | 1,495,997 |
| Investments | 3 | 2,085,475 | 1,813,112 |
| Receivables | | 211,452 | 82,602 |
| Prepayment | | 21,848 | 18,052 |
| Total Current Assets | | 3,797,056 | 3,409,763 |
| Non-Current Assets | | | |
| Plant & Equipment | 4 | 76,980 | 84,918 |
| Lease Offices – Right of Use | 4 | 180,120 | 52,737 |
| Total Non-Current Assets | | 257,100 | 137,655 |
| Total Assets | | 4,054,156 | 3,547,418 |
| Current Liabilities | | | |
| Creditors | 5 | 104,775 | 115,161 |
| Provisions – Annual Leave & Long Service Leave | 6 | 350,775 | 321,779 |
| Income in Advance | 7 | 331,709 | 377,717 |
| Lease Liabilities | | 130,149 | 36,672 |
| Total Current Liabilities | | 917,408 | 851,329 |
| Non-current Liabilities | | | |
| Provision - Long Service Leave | 6 | 65,116 | 49,455 |
| Lease Liabilities | | 52,705 | 17,597 |
| Total Non-Current Liabilities | | 117,821 | 67,052 |
| Total Liabilities | | 1,035,229 | 918,381 |
| Net Assets | | 3,018,927 | 2,629,037 |
| Equity | | | |
| Retained Surplus | | 2,629,037 | 2,362,442 |
| Current Year Net Surplus | | 389,890 | 266,595 |
| Total Equity | | 3,018,927 | 2,629,037 |

The accompanying notes form part of these accounts

Diabetes Australia – Tasmania

Statement of Changes in Equity
For the Year Ended 30 June 2021

| | Notes | 2021 \$ | 2020 \$ |
|-----------------------------------|-------|-------------------------|-------------------------|
| Retained Earnings brought forward | | 2,629,037 | 2,362,442 |
| Current Year Net Surplus | | <u>389,891</u> | <u>266,595</u> |
| Total Equity | | <u>3,018,928</u> | <u>2,629,037</u> |

The accompanying notes form part of these accounts

Diabetes Australia – Tasmania

Statement of Cash Flow

For the Year Ended 30 June 2021

| | Notes | 2021 \$ | 2020 \$ |
|---|----------|------------------|------------------|
| Cash Received from Operations | | | |
| Receipts from All Sources | | 3,291,107 | 3,314,576 |
| Payment to Suppliers and Employees | | (3,173,294) | (2,880,246) |
| Cash Surplus from Operations | | 117,813 | 434,330 |
| Cash from Investing Activities | | | |
| Purchase of Financial Investments | | - | 653,372 |
| Purchase of Plant & Equipment | | (15,556) | (56,515) |
| Cash Surplus / (Deficit) from Investing Activities | | (15,556) | 596,857 |
| Cash from Financing Activities | | | |
| Repayment of Lease Borrowings | | (119,973) | - |
| Cash Surplus / (Deficit) from Financing Activities | | (119,973) | - |
| Net Increase / (Decrease) in Cash for Period | | (17,716) | 1,031,188 |
| Balance at Start of Year | | 1,495,997 | 464,809 |
| Balance at End of Year | 2 | 1,478,281 | 1,495,997 |

Result for Year is reconciled to cash surplus from operations as follows:

| | | |
|-------------------------------------|------------------|----------------|
| Net Surplus for the year | 389,890 | 266,595 |
| Changes in non-cash items | | |
| Depreciation and Amortisation | 145,877 | 53,407 |
| Movement in Investments | (272,363) | - |
| Gain on Modification of Leases | (1,208) | - |
| Prepayments | (3,796) | (789) |
| Income Received in Advance | (46,008) | 705 |
| Payroll Liabilities | (16,293) | - |
| Employee Entitlements | 44,657 | 52,101 |
| Receivables | (128,850) | 10,163 |
| Creditors | 5,907 | 52,148 |
| Cash Surplus from Operations | \$117,813 | 434,330 |

The accompanying notes from part of these accounts

Diabetes Australia – Tasmania

Notes to and forming part of the financial report
For the Year Ended 30 June 2021

1. Summary of Significant Accounting Policies

The directors have prepared the financial report on the basis that the Company is a non-reporting company because there are no users dependent on a general purpose financial report. The financial report is therefore a special purpose financial report which has been prepared in order to meet the requirements of the *Corporations Act 2001* and the *Australian Charities and Not-for-Profits Commission Act 2012*. The Company is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

In preparing the financial report, the following Australian Accounting Standards required by the Australian Charities and Not-for-Profit Commission have been adopted:

| | |
|----------|---|
| AASB101 | Presentation of Financial Statements |
| AASB107 | Statement of Cash Flows |
| AASB108 | Accounting Policies, Changes in Accounting Estimates & Errors |
| AASB1048 | Interpretation of Standards |
| AASB1054 | Australian Additional Disclosures |

Such accounting policies are consistent with the previous period unless stated otherwise

The financial report has been prepared on an accrual basis, except salaries and wages expenses, and is based on historical cost unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(a) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash in banks and investments in money market instruments.

(b) Trade and Other Receivables

Trade and other receivables include all amounts due from services in the ordinary course of business. All trade and other receivables are expected to be received within 12 months and are therefore classified as current assets.

(c) Plant and Equipment

The depreciable amount of all fixed assets are depreciated over the useful lives of the assets to the Company commencing from the time the asset is held ready for use. The depreciation method and useful life of assets is reviewed annually to ensure they are still appropriate.

The depreciation rates used for each class of depreciable assets are:

| Class of fixed asset | Depreciation rates | Depreciation basis |
|----------------------|--------------------|--------------------|
| Motor Vehicles | 20% | Straight-line |
| Furniture & Fixtures | 33.3% | Straight-line |
| Plant and Equipment | 33.3% | Straight-line |

Diabetes Australia – Tasmania

Notes to and forming part of the financial report
For the Year Ended 30 June 2021

1. Summary of Significant Accounting Policies (cont.)

(d) Trade and Other Payables

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the Company during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(e) Employee Provisions

Provision is made in respect of the Company's liability for annual leave and long service leave.

Long service leave is accrued based on the probability of employees with over 5 years of service reaching entitlement after 10 years of service. Annual leave is recorded at the nominal amount.

(f) Income in advance

Income received in 2020-2021, in relation to 2021-2022 activities, has been brought to account as a current liability.

(g) Donation and Fundraising Income

Donation and fundraising income are recognised when the Company obtains control over the funds, which is on receipt.

(h) Grant Income

Grants are assistance provided by the government or other body in the form of transfers of resources to the Company in return for past or future compliance with certain conditions relating to the operating activities of the Company. Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attached to them and the grants will be received.

(i) Interest Income

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

(j) Membership Income

Membership income is recognised in revenue in the year to which it relates.

(k) GST

Income, 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 (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

(l) Accounting Standard Changes

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the entity. The directors have decided not to early adopt any of the new and amended pronouncements. Diabetes Australia – Tasmania's preliminary assessment of the new and amended pronouncements that are relevant to Diabetes Australia – Tasmania is that they will not significantly impact the financial statements of the entity.

Diabetes Australia – Tasmania

Notes to and Forming Part of the Report
For the Year Ended 30 June 2021

1. Summary of Significant Accounting Policies (cont.)

(m) Related Party Transactions

During the financial year no services of organisations in which Directors of the Board have a relationship on a commercial basis have been entered into. If conflicts of interest arose, Directors have complied with the conflicts of interest policy and have, where appropriate, declined to participate in Board discussions and decision-making.

(n) Subsequent Events

On the 19th of March the Member Organisations of Diabetes Australia voted successfully to change the Constitution of Diabetes Australia to enable Member Organisations to merge and unify with Diabetes Australia.

On the 27th of July members of Diabetes Tasmania voted in favor of unifying with Diabetes Australia. This event has no impact on the 2021 financial year. There were no other subsequent events for Diabetes Tasmania as at 30 June 2021.

(o) Economic Dependency

Diabetes Tasmania is dependent on Government Funding for the majority of its revenue to operate the business. At the date of this report the Board of Directors has no reason to believe the Government will not continue to support Diabetes Tasmania. On this basis the Board has prepared these financial statements on a going concern basis.

(p) Leasing

The Company leases premises at three service delivery locations as outlined below:

Premises

7/152 Macquarie Street, Hobart

64 Cameron Street, Launceston

8 Edward Street, Devonport

With the exception of short-term leases and leases of low-value underlying assets, each lease is reflected on the balance sheet as a right-of-use asset and a lease liability. Diabetes Tasmania classifies its right-of-use assets in a consistent manner to its property, plant and equipment.

| | 2021 \$ | 2020 \$ |
|--|------------------|------------------|
| 2. CASH & CASH EQUIVALENTS | | |
| Cash at Bank | 1,055,537 | 1,073,362 |
| Term Deposit – 3 Months | 422,744 | 422,635 |
| Total Cash & Cash Equivalents | 1,478,281 | 1,495,997 |
| 3. INVESTMENTS | | |
| Term Deposits | 361,580 | 358,890 |
| Bell Potter – Investment | 1,723,895 | 1,454,222 |
| Total Investments | 2,085,475 | 1,813,112 |

Diabetes Australia – Tasmania

Notes to and Forming Part of the Accounts Cont.
For the Year Ended 30 June 2021

| | 2021 \$ | 2020 \$ |
|--|----------------|----------------|
| 4. PLANT & EQUIPMENT | | |
| Motor Vehicles at cost | 97,919 | 97,919 |
| Accumulated Depreciation on Motor Vehicles | (39,769) | (38,116) |
| | 58,150 | 59,803 |
| Furniture & Fixtures at costs | 186,722 | 183,006 |
| Accumulated Depreciation on Furniture & Fixtures | (183,624) | (173,520) |
| | 3,098 | 9,486 |
| Plant & Equipment at cost | 213,241 | 201,401 |
| Accumulated Depreciation on Plant & Equipment | (197,509) | (185,772) |
| | 15,732 | 15,629 |
| Lease Offices | | |
| Right-of-Use | 270,476 | 161,250 |
| Accumulated Amortisation on Right-of-Use | (90,356) | (108,513) |
| | 180,120 | 52,737 |
| Total Plant & Equipment | 257,100 | 137,655 |
| 5. CREDITORS | | |
| Sundry Creditors | 79,247 | 73,340 |
| GST Payable | (1,642) | 9,382 |
| Payroll Liabilities | 27,170 | 32,439 |
| Total Creditors | 104,775 | 115,161 |
| 6. PROVISIONS | | |
| Current | | |
| Provisions for Annual Leave | 243,928 | 206,937 |
| Provisions for Long Service Leave | 106,847 | 114,842 |
| Total Provisions (Current) | 350,775 | 321,779 |
| Non-Current | | |
| Provisions for Long Service Leave | 65,116 | 49,455 |
| Total Provisions (Non-Current) | 65,116 | 49,455 |
| 7. INCOME IN ADVANCE | | |
| Bequest | 95,245 | 132,789 |
| COACH - GDM | - | (847) |
| NDSS Surplus | - | 133,746 |
| PHT- Aged | - | 2,933 |
| PHT - Rural | 60,916 | 71,001 |
| PHT – Urban | 25,286 | 6,943 |
| TOYS Program | 10,916 | 31,518 |
| Art Therapy Project | - | (366) |
| NDSS FYE Acquittal Balance | 139,346 | - |
| Total Income in Advance | 331,709 | 377,717 |

Diabetes Australia – Tasmania

Directors' Declaration

For the Year Ended 30 June 2021

The directors have determined that the Company is not a reporting entity and that this special purpose financial report should be prepared in accordance with the *Corporations Act 2001* and the *Australian Charities and Not-for-Profits Act 2012* outlined in Note 1 to the financial statements.

The directors of the Company declare that:

1. The financial statements and notes present fairly the Company's financial position as at 30 June 2021 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 directors' opinion there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors.



Director

Linda Manaena, President

Date 19 October 2021



Director

Gabe Gossage, Vice President

Date 19 October 2021

Independent Auditor's Report to the Members of Diabetes Australia - Tasmania

Opinion

We have audited the financial report, being a special purpose financial report, of Diabetes Australia - Tasmania (the Company), which comprises the balance sheet as at 30 June 2021, the income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the directors' declaration.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001* and the *Australian Charities and Not-for-Profit Commission Act 2012*, including:

- (i) giving a true and fair view of the company's financial position as at 30 June 2021 and of its financial performance for the year ended on that date; and
- (ii) complying with Australian Accounting Standards to the extent described in Note 1, and the *Corporations Regulations 2001* and the *Australian charities and Not-for Profit 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 auditor independence requirements of the *Corporations Act 2001* 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 confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the directors of the Company, would be in the same terms if given to the directors as at the time of this auditor's report.

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 statements, which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the directors' financial reporting responsibilities under the *Corporations Act 2001*. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of the 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 statements is appropriate to meet the requirements of the *Corporations Act 2001* and the *Australian Charities and Not-for-Profit Commissions Act 2012* and is appropriate to meet the needs of the members. The directors' responsibility also includes 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 related 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.

Auditor's Responsibilities for the Audit of the Financial Report

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

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 Entity'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 Entity'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 Entity 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 the directors 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.



NICK CARTER

Partner

Wise Lord & Ferguson

Date: 25th of October 2021

Auditor's Independence Declaration to the Members of Diabetes Australia - Tasmania

In relation to our audit of the financial report of Diabetes Australia - Tasmania for the financial year ended 30 June 2021, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of any applicable code of professional conduct.



NICK CARTER
PARTNER
WISE LORD & FERGUSON

Dated: 25th of October 2021