



Acknowledgement of country

Food Standards Australia New Zealand (FSANZ) acknowledges the traditional owners and custodians of country throughout Australia and their continuing connection to land, sea and community. We pay our respects to the people, the cultures and the elders past and present. FSANZ also acknowledges and respects ngā iwi Māori as the tangata whenua of Aotearoa, New Zealand.

Copyright statement

© Food Standards Australia New Zealand 2024

FSANZ supports and encourages the dissemination and exchange of information. Information in this report is provided under a Creative Commons Attribution 4.0 Australia (CC BY 4.0) Licence, except for the Food Standards Australia New Zealand logo. An electronic version of this work is available on our website at www.foodstandards.gov.au.

Attribution

You may copy, distribute, transmit and adapt the material in this publication by the CC BY 3.0 licence for commercial and non-commercial purposes but must attribute the work in the following manner:

© Food Standards Australia New Zealand.

This attribution must not, in any way, suggest that FSANZ endorses you or your use of the work.

For more information, email information@foodstandards.gov.au.

CONTENTS

LETTER OF TRANSMITTAL	1
2023-24 HIGHLIGHTS	2
CHIEF EXECUTIVE OFFICER'S YEAR IN REVIEW	4
Standards development	5
Food safety, surveillance and evidence	6
Collaboration and stakeholder engagement	6
Leadership and organisational change	7
Looking ahead	8
PART 1: ABOUT FOOD STANDARDS AUSTRALIA NEW ZEALAND	9
Objectives and functions	10
Purpose	11
Vision	11
Mission	11
PART 2: ANNUAL PERFORMANCE STATEMENTS	13
Planned performance	15
Performance outcomes	16
PART 3: MANAGEMENT AND ACCOUNTABILITY	35
Corporate governance	36
Corporate Plan	36
Accountability to the Minister and Parliament	37
FSANZ Board	37
Board committees	46
Compliance and assurance	47
People	48
Management of human resources	51
Executive remuneration	54
PART 4: FINANCIAL STATEMENTS	57
Financial performance overview	58
Independent Auditor's Report	59
2023-24 Financial statements	61
APPENDICES	85
APPENDIX 1 – Work Plan	86
APPENDIX 2 – Report against the FSANZ Act requirements	89
APPENDIX 3 – 2023-24 summary report on emerging issues	100
APPENDIX 4 – List of requirements	102
APPENDIX 5 – Australian Public Service Net Zero 2030 Reporting	106
INDEX	108



LETTER OF TRANSMITTAL

The Hon Ged Kearney MP
Assistant Minister for Health and Aged Care
House of Representatives

Parliament House
PO Box 6022
Canberra ACT 2600

Dear Assistant Minister Kearney

On behalf of the Board of Food Standards Australia New Zealand (FSANZ), I am pleased to present to you the FSANZ Annual Report for the year ended 30 June 2024.

This report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013 (Cth)*, the *Public Governance, Performance and Accountability Rule 2014* and the *Food Standards Australia New Zealand Act 1991*. I confirm this report complies with these requirements.

The report includes FSANZ's audited financial statements and annual performance statements for 2023–24. Our fraud control arrangements comply with section 10 of the *Public Governance, Performance and Accountability Rule 2014*.

Yours sincerely

A handwritten signature in black ink that reads 'G.A. Beauchamp'. The signature is written in a cursive, flowing style.

Glenys Beauchamp AO PSM
Chair
14 October 2024

2023-24 HIGHLIGHTS

MANAGED 10 SIGNIFICANT FOOD SAFETY ISSUES WITH THE BI-NATIONAL FOOD SAFETY NETWORK

APPROVED A WORLD-FIRST GM BANANA



COORDINATED 83 FOOD RECALLS



DEVELOPED NEW STANDARD FOR AUSTRALIAN NATIVE BEE HONEY



FINALISED 25 APPLICATIONS AND 3 PROPOSALS



COMPLETED A COMPREHENSIVE REVIEW OF INFANT FORMULA STANDARDS

56% 
PRODUCTIVITY INCREASE IN AMENDMENTS TO THE CODE

LAUNCHED A NEW AGENCY WEBSITE



CLARIFIED
‘NO ADDED SUGARS’
CLAIMS REQUIREMENTS

UNDERTOOK
31 PUBLIC
CONSULTATIONS,
INCLUDING
27 CALLS FOR
SUBMISSIONS
ON STANDARDS

HOSTED **400+**
DELEGATES AT
OUR **BIENNIAL**
STAKEHOLDER
FORUM

DELIVERED OUR
INAUGURAL
CONSUMER
INSIGHTS TRACKER

LED OR PARTICIPATED
IN 25 INTERNATIONAL
FOOD
STANDARDS
FORUMS



ACHIEVED
CONSUMER
CONFIDENCE
LEVELS
ABOVE **80%**



COMPLETED
SAMPLING
AND DATA
COLLECTION
— FOR 4 —
FOOD SAFETY
SURVEYS

PROGRESSED A NATIONAL
SURVEY ON ANTIMICROBIAL
RESISTANCE
IN RETAIL FOOD



CHIEF EXECUTIVE OFFICER'S YEAR IN REVIEW

I am pleased to present the 2023–24 Annual Report for Food Standards Australia New Zealand (FSANZ).

FSANZ sits at the centre of our world-class, bi-national food regulation system. We help protect public health and safety by assuring a safe food supply in Australia and New Zealand. Our vital work means people in both countries can be confident the food they buy is safe to eat.

In this financial year, our agency continued its critical work developing evidence-based food standards, monitoring the safety of the food supply, coordinating food recalls and supporting consumers to make informed choices. We managed this work amid rapid food sector change and innovation in food regulation. Our vital stewardship role developing standards for the binational food system continues to underpin the safety of the food supply, supporting a healthy population, a strong domestic economy and access to international markets.

We worked hard to maintain a high degree of public trust in food safety through the effective delivery of our essential functions and demonstrated excellence in public administration. In the last two years, the number of amendments made to the Australia New Zealand Food Standards Code increased annually by 27% and 56% respectively, made possible by ongoing productivity improvements as a world leading standards setter, allowing for quick market access, comparable to, and in many instances quicker than, our overseas counterparts.

The valuable work we do as an agency is made possible by collaboration and partnership with stakeholders across the bi-national food system. The high level of consumer confidence in food safety is a measure of our success as an independent scientific agency and key contributor to the food regulatory system. As CEO, I am immensely proud of all the agency achieved in 2023–24. Alongside the FSANZ Board, the Executive leadership team and our dedicated staff, I remain committed to delivering on our vision - *World-leading standards, safe food for life.*



Standards development

Food standards are at the heart of our bi-national food regulatory system. FSANZ focuses its resources on standards development to support public health outcomes, industry innovation and informed consumers. A number of significant applications and proposals were completed or progressed in 2023–24.

In a major achievement, FSANZ completed a comprehensive review of infant formula regulation. As the current standard is over 20 years old, a review was necessary. This ensures products remain safe and suitable, regulations align with international standards and consumers have access to the information they need to make informed choices. Due to the complexity of the work, the review included seven rounds of public consultation, 36 public reports, eight independent risk assessments, five commissioned consumer research studies, four consumer literature reviews and two label surveys. The revised standards consolidate nutrition information to allow better comparison across products, supporting caregivers to choose the product that is right for their infant.

In a world-first, FSANZ approved an application from Queensland University of Technology to permit food from a disease-resistant genetically modified (GM) banana. Banana line QCAV-4, modified to provide resistance to Panama disease TR4, was the first whole GM fruit submitted to FSANZ for assessment and approval. A licence for the commercial cultivation of the GM banana plant was granted by the Gene Technology Regulator, although QUT has no plans to commercialise the cultivar. FSANZ also progressed its assessment of an Australian-first cell-cultured quail through 2023–24.

Significant work was undertaken to prepare the final assessment reports for public consultation on Proposal P1055 - Definitions for gene technology and new breeding techniques. The proposal aims to address new technology developments in genetic modification by clarifying what foods should be regulated as genetically modified (GM) foods under the Code. A second round of public consultation on the proposal will be undertaken in the first half of 2024–25.

FSANZ also worked with our state and territory counterparts to develop guidance materials to support implementation of new standards for Australian businesses. Materials included guidance for primary production and processing standards for berries, leafy vegetables and melons that will take effect from February 2025.

In addition to three proposals, the Board approved 25 applications within statutory timeframes including changes to irradiation levels and a new standard for Australian native bee honey.

Food safety, surveillance and evidence

FSANZ continued to use leading-practice surveys, risk assessment and data analysis to support food safety standards development, food supply surveillance and food recall activity to protect public health and safety.

We progressed or completed a range of surveys for toxins, chemicals and bacteria in food. Work commenced on the 28th Australian Total Diet Study, with approximately 2,000 food samples being collected nationally and analysed for more than 500 chemicals including pesticides, antimicrobials, metals and mycotoxins. The results of the study are expected to be released in late 2025. Other surveys looked at *Listeria* in enoki mushrooms, patulin in apple juice and other apple products, pyrrolizidine alkaloids in Australian foods and metals in apple juice and other apple products.

FSANZ also completed sampling for the national survey of anti-microbial resistant (AMR) bacteria in food. Work on the analysis for this survey continues with the release of findings expected in late 2024. This survey will contribute significantly to the evidence base for AMR in food and provide robust data to inform decision-making.

FSANZ coordinated 83 food recalls in 2023–24, in line with the 10-year average of 84 recalls annually. We also worked collaboratively with the Bi-national Food Safety Network (BFSN) to manage 10 significant food safety issues in the financial year. These included issues with non-compliant energy drinks, frozen food products and listeriosis outbreaks. FSANZ also worked with national, state and territory food and health authorities to respond to the avian influenza outbreak in south-eastern Australia, including undertaking media engagement to assure consumers about the safety of the food supply. Both food recalls and incident response are critical tools in ensuring a safe food supply for Australian and New Zealand consumers.

Collaboration and stakeholder engagement

FSANZ demonstrated its commitment to collaboration and maintaining strong working relationships with our stakeholders throughout 2023–24. Our formal channels, forums and surveys enabled productive engagement with multiple stakeholder groups who have an interest in and contribute to the agency's work at the international, regional and domestic level. We convened, led and participated in dozens of Codex committees and taskforces, international liaison groups, domestic events, forums for industry, public health and government sectors, consumer and scientific advisory groups. These activities represent a sound investment for the agency and ensure FSANZ maintains its position as a trusted leader in food safety and standards setting here and overseas.

FSANZ held its biennial stakeholder forum in June 2024. The event brought together more than 440 in-person and virtual delegates from public health, consumer groups, academia, government and industry to explore the theme of 'Collaboration in food regulation: Working together for impact'. Experts and thought leaders from across the bi-national food regulation system delivered presentations and participated in panel discussions across three sessions covering international cooperation, collaboration in the system and opportunities and challenges identified by stakeholder groups. Input from the day has been fed into FSANZ corporate and strategic planning, helping test and confirm direction for the agency.

Leadership and organisational change

The FSANZ Board farewelled two New Zealand Board members in June this year, Ms Teresa Ciprian and Dr Michael Dunbier CNZOM.

Ms Ciprian became a member of the Board in 2017, bringing a broad industry and governance background which included food safety, food regulation, international trade and technical expertise in food science. In addition to being a valued member of the Board, Ms Ciprian also chaired the Finance, Audit and Risk Management Committee (FARMC).

Dr Dunbier joined the Board in 2018 and immediately applied his extensive academic and research expertise in genetics and plant breeding to FSANZ's increasing assessment of GM foods. His knowledge of the primary production and horticulture sector across Australia and New Zealand were key drivers in progressing work on updated definitions for gene technology and new breeding techniques. Dr Dunbier was key contributor to improving and embedding FSANZ workplace culture as a member of Board committee for People and Culture.

We warmly welcomed Dr Matthew O'Mullane back to FSANZ as the General Manager of Risk Management and Intelligence in April. Dr O'Mullane brings a wealth of regulatory experience, extensive risk assessment and risk management expertise, both domestically and internationally. His leadership, positive impact on agency culture and flare for innovation has been a great addition to our high functioning Executive team.

To support delivery of priorities and as we head towards significant change for the agency, the Executive worked closely with senior managers through a number of planning and strategic workshops over the year. These collaborative sessions ensured agency alignment within tight fiscal constraints, increased opportunities to embed leadership capability and ultimately, brought our teams closer together within a safe, inclusive and change-ready workplace.

Looking ahead

The ongoing review of the *Food Standards Australia New Zealand Act 1991* will drive change for both FSANZ and the bi-national food regulation system. The Act reforms and system modernisation agenda together will ensure our governing legislation and operations are fit for purpose and appropriately resourced to navigate future food systems opportunities and challenges and provide our core functions in a sustainable way.

We are well-positioned as a world-leading standards setter and expert advisor on food safety and public health policy to lean into the changing landscape before us, with a strong organisational culture and appetite to deliver robust scientific based evidence and advice to advance system priorities.

FSANZ will progress a range of important proposals in 2024–25. The reviews of caffeine permissions and standards for Formulated Supplementary Sports Foods will be priorities. Work on food safety and primary production requirements for eggs and egg products in Australia will continue in consultation with state and local governments, the egg production and processing sectors, retailers and consumer groups. Proposals examining energy labelling and nutrition content claims about carbohydrate and sugar on alcohol will also be advanced to the Board for decision.

In addition to these proposals, FSANZ will take forward a package of work to scope improvements to front- and back-of pack nutrition labelling. We will undertake preparatory work for Food Ministers to consider the possible mandating of the front-of-pack Health Star Rating (HSR) system should industry not meet voluntary uptake targets. The work will inform future decisions by food ministers on the HSR and support efficient implementation if the system is mandated. This work will be undertaken in parallel with scoping of a holistic review of the Nutrition Information Panel (NIP) found on the back of packaged foods. Any review would be the first for the NIP in over 20 years, supporting optimised nutrition information labelling for consumers.

I am excited to lead FSANZ into the 2024–25 financial year. We remain well-positioned as a world-leading standards agency, ready to capitalise on reforms and support the evolution of food systems.



Dr Sandra Cuthbert
Chief Executive Officer



1

ABOUT FOOD STANDARDS AUSTRALIA NEW ZEALAND

Objectives and functions	10
Purpose	11
Vision	11
Mission	11

Food Standards Australia New Zealand (FSANZ) is an independent statutory authority in the Australian Government Health portfolio. It is established by the *Food Standards Australia New Zealand Act 1991* (FSANZ Act). The agency is a corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

FSANZ also operates under a treaty-level agreement between the governments of Australia and New Zealand that establishes the agency's role in setting and maintaining trans-Tasman food standards.

The agreement requires that FSANZ and the New Zealand Minister for Food Safety conclude a funding and performance agreement annually. This agreement details the services FSANZ is to provide and includes quarterly performance reporting and New Zealand's funding contribution. Reporting to the New Zealand Government is undertaken separately to the Annual Report.

The agency's offices are located in Canberra, Australia and Wellington, New Zealand.

Objectives and functions

The object of the FSANZ Act is to ensure a high standard of public health protection throughout Australia and New Zealand. The FSANZ Act sets out four goals for the agency, being:

- » a high degree of consumer confidence in the quality and safety of food produced, processed, sold or exported from Australia and New Zealand
- » an effective transparent and accountable regulatory framework within which the food industry can work efficiently
- » the provision of adequate information relating to food to enable consumers to make informed choices
- » the establishment of common rules for both countries and the promotion of consistency between domestic and international food regulation measures without reducing the safeguards that apply to public health and consumer protection.

We contribute towards these goals by:

- » developing food standards that are informed by the best available scientific evidence
- » providing food standards information, and
- » coordinating aspects of the food regulation system.

The functions of the agency are set out at Section 13 of the FSANZ Act.

Purpose

The agency's broad purpose is to contribute to the bi-national food regulation system by developing science and evidence-based standards, coordinating regulatory responses and providing information to the public about food standards. Under the Department of Health and Aged Care Portfolio Budget Statements 2024–25, the agency's outcome is a safe food supply and well-informed consumers in Australia and New Zealand.

Vision

World-leading standards, safe food for life.

Mission

We develop world-leading food standards for Australia and New Zealand that enable a wide variety of safe foods to be available to consumers. We achieve this by applying the talent of our highly skilled subject matter experts in collaboration with stakeholders to make informed decisions on food safety, public health and science that ensure consumers can trust the foods they choose.

Highlights from the 2024 FSANZ Stakeholder Forum





ANNUAL PERFORMANCE STATEMENTS

Planned performance	15
Performance outcomes	16

ANNUAL PERFORMANCE STATEMENTS

As required under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), this report contains FSANZ Performance Statements for 2023–24. The Annual Performance Statements detail results achieved against planned performance criteria set out in the Health Portfolio Budget Statements 2023–24, Health Portfolio Additional Estimates Statements 2023–24, and the agency's Corporate Plan 2023–24.

As the accountable authority of FSANZ, I present the 2023–24 annual performance statements for FSANZ, as required under paragraph 39(1)(a) of the PGPA Act.

In my opinion, these annual performance statements accurately reflect FSANZ's performance in the reporting period 1 July 2023 to 30 June 2024, and comply with section 39(2) of the PGPA Act.



Glenys Beauchamp PSM
Chair of the FSANZ Board

Planned performance

The Department of Health and Aged Care (the Department) Portfolio Budget Statements (PBS) 2023–24 set out the performance outcomes and planned performance for FSANZ.

Outcome 1

A safe food supply and well-informed consumers in Australia and New Zealand, including through the development of food regulatory measures and the promotion of their consistent implementation, coordination of food recall activities and the monitoring of consumer and industry food practices.

Program 1.1: Food Regulatory Activity and Services to the Minister and the Parliament

Ensure all Australians and New Zealanders have access to a safe food supply and adequate, accurate information to make informed choices about the food they consume. Develop food standards informed by the best available scientific evidence, enabling efficient implementation of food laws. Coordinate trans-jurisdictional food regulatory activities and provide information about food regulation in order to enhance confidence in food for sale.

Key activities



FSANZ reporting framework

Performance measure	Expected performance results	FSANZ performance areas
Applications to amend the Food Regulatory Measures are considered within statutory timeframes.	It is estimated 80% of applications to amend the Food Standards Code will be assessed within 12 months, as required by the <i>Food Standards Australia New Zealand Regulations 1994</i> .	Management and completion of applications Regulatory science

Performance measure	Expected performance results	FSANZ performance areas
Strengthen Australia and New Zealand’s food regulation system through influencing the development of evidence-based international standards and adopting international best practice.	It is estimated FSANZ will have participated in 15 international forums and contributed to 9 international projects in 2023–24.	Contribution to international fora, initiatives and projects
Coordinate major food incidents under the National Food Incident Response Protocol (the Protocol).	It is estimated FSANZ will have coordinated at least 50 food recalls and, under the Protocol, 2 national food incidents.	Coordination of food recalls and national food incidents
FSANZ is recognised as the primary source of information about food standards and food regulation in Australia and New Zealand, meeting the needs of stakeholders.	The annual stakeholder survey indicates 70% of stakeholders are either satisfied or very satisfied with FSANZ’s overall performance.	Engagement with our stakeholders Communication to our stakeholders Consumer trust in food labels and the food regulation system

Performance outcomes

PBS key activity 1: Developing food standards informed by the best available scientific evidence

FSANZ performance area: Management and completion of applications and proposals

FSANZ develops and updates food standards in the Code. The standards underpin the bi-national food regulation system and assure the safety and suitability of food sold in Australia and New Zealand. FSANZ assesses applications and prepares proposals to amend existing standards or develop new ones. Application assessments are governed by statutory timeframes. Proposal assessments are not. The table below lists performance measures for applications.

FSANZ performance measure	2023–24 result
% applications completed within the statutory timeframe	25/25 or 100%

Report on applications

Of the 25 applications completed in 2023–24, all were approved within statutory timeframes.

The 25 applications completed within statutory timeframes were:

- » A1243 Harmonisation of marine biotoxin standards for bivalve shellfish
- » A1245 Alpha-glucosidase from GM *Trichoderma reesei* as a processing aid in brewing
- » A1250 Pullulanase from GM *Bacillus subtilis* (gene donor: *Bacillus deramificans*) as a processing aid
- » A1254 Rosemary extract as a food additive – extension of use
- » A1257 Australian native bee honey
- » A1261 Irradiation – Increase in maximum energy level
- » A1262 Food derived from insect-protected corn line MON95275
- » A1264 Food derived from drought-tolerant and herbicide-tolerant soybean line IND-00410-5
- » A1265 2'-FL/DFL, LNT, 6'-SL sodium salt and 3'-SL sodium salt for use as nutritive substances in infant formula products
- » A1266 Xylanase from GM *Trichoderma reesei* (gene donor: *Fusarium verticillioides*) as a processing aid
- » A1267 Fructanase from GM *Trichoderma reesei* as a processing aid
- » A1268 Steviol glycosides produced by bioconversion using new enzymes produced by GM *Escherichia coli*
- » A1270 Food derived from herbicide-tolerant and insect-protected corn line DP51291
- » A1271 Cellulase from GM *Aspergillus niger* as a processing aid
- » A1272 Food derived from herbicide-tolerant and insect-protected corn line DP915635
- » A1273 Steviol glycosies as a food additive in Food for special medical purposes
- » A1274 Food derived from disease-resistant banana line QCAV-4
- » A1275 Transglutaminase from GM *Bacillus licheniformis* as a processing aid
- » A1276 Food derived from herbicide-tolerant soybean line MON94313
- » A1277 2'-FL from GM *Escherichia coli* K-12 (gene donor: *Helicobacter enhydrae*) in infant formula products
- » A1278 Beta-Fructofuranosidase from GM *Trichoderma reesei* as a processing aid
- » A1280 Food derived from herbicide-tolerant and insect-protected corn line DAS1131
- » A1281 Food derived from herbicide-tolerant and insect-protected corn line DP910521
- » A1282 Subtilisin from GM *Bacillus subtilis* as a processing aid
- » A1283 2'-FL from GM *Corynebacterium glutamicum* in infant formula products

NEW FOODS UNDER ASSESSMENT FOR THE FIRST TIME

In 2023–24, FSANZ approved a genetically modified whole fruit for the first time and continued its assessment for a cell-based food.

A1274 - FOOD DERIVED FROM DISEASE-RESISTANT BANANA LINE QCAV-4

FSANZ assessed application from Queensland University of Technology to permit food derived from a disease-resistant banana. This banana line has been genetically modified to have resistance to the fungal disease Fusarium wilt tropical race 4 (TR4), also known as 'Panama disease'. FSANZ approved the application in February 2024.

A1269 - CULTURED QUAIL AS A NOVEL FOOD

FSANZ is assessing an application from Vow Group Pty Ltd (Vow) to allow for the use of cultured quail as a novel food ingredient. The application is being assessed under the major procedure and requires toxicological, nutritional, food technology, dietary modelling and microbiological assessment. FSANZ completed a first call for submissions in February and continues to assess the application with a second call for public comment in 2024–25.

Report on key proposals

FSANZ completed and progressed work on a range of significant proposals in 2023–24.

REVIEW OF INFANT FORMULA PRODUCT REGULATIONS

FSANZ completed work on Proposal P1028 - Infant formula. The FSANZ Board approved variations to the regulatory requirements on 4 June 2024.

Although breastfeeding is the recommended way to feed infants, a safe and nutritious substitute for breast milk is needed for infants who are not breastfed. Infant formula products are the only safe and suitable alternative to breast milk.

The proposal ensured infant formula regulation remains fit for purpose amid a changing environment. The proposal considered the latest scientific evidence, market developments, changes in the international regulatory context and revised Australian and New Zealand policy guidance. Importantly, the amendments allow for caregivers to access information to make informed choices when choosing the optimal product for their infant. They also included provisions for vital safety information about the preparation, use and storage of infant formula products.

The proposal considered all infant formula products regulated by Standard 2.9.1 of the Australia New Zealand Food Standards Code, including infant formula (for use from birth), follow-on formula (for use from 6 to 12 months) and special medical purpose product for infants (for use under medical supervision). Key amendments include updated compositional requirements, prohibiting the cross-promotion of other similar products on infant formula product labels, mandating the nutrition information panel to better assist caregivers in making informed choices and a restriction on sale for special medical purpose product for infants to ensure appropriate access and use of these specialised products.

The new regulation is subject to a transition period of five years (inclusive of stock-in-trade), commencing the day of gazettal. During that five-year period, infant formula products may be sold if they comply with either the Code as in force (as if the variation has not taken effect) or the Code as amended by the draft variations.

To support the dissemination of the revised regulations FSANZ developed education material for consumers, industry and health professionals.

FOOD SAFETY MANAGEMENT PROPOSALS AND RELATED WORK

FSANZ work continued to support updates to food safety management requirements within the chapters 3 and 4 of the Code. The three new primary production and processing standards for horticultural products gazetted in June 2022 take effect in February 2025. These standards were developed under Proposal P1052 - Primary production and processing requirements for horticulture (Berries, leafy vegetables and melons). To support awareness and consistent implementation of the standards, FSANZ developed several non-regulatory resource materials including fact sheets, animations and a comprehensive guide to safe horticulture production in Australia.

To strengthen food safety in the food service sector and related businesses Standard 3.2.2A- Food safety management tools took effect in December 2023. FSANZ, in collaboration with jurisdictions, developed non-regulatory guidance tools to support the standard and improve food safety culture across Australia.

Additional work under chapter 3 includes the development of a discussion paper on capturing allergen management requirements under the Food Safety Standards. The work considers options for requiring preventative allergen management by food businesses in certain situations. Targeted consultation on the discussion paper has commenced and public consultation will occur in early 2025.

EGG FOOD SAFETY AND PRIMARY PRODUCTION REQUIREMENTS

FSANZ progressed work to address priorities under *Australia's Foodborne Illness Reduction Strategy 2018-2021+*. For Proposal P1060 - Egg food safety and primary production requirements, FSANZ completed site visits which assisted our understanding of industry and current practices. Engagement with the Egg Standards Development Advisory Group (Egg SDAG) and the Scientific Advisory Group on Eggs (SAGE) occurred through several physical and virtual meetings. Industry and jurisdictional representatives on the Egg SDAG assisted FSANZ in considering amendments to the Code to strengthen management of a new food safety risk environment for eggs (for *Salmonella Enteritidis* and other *Salmonella* spp) and to review egg stamping requirements. The SAGE assisted FSANZ with the microbiological risk assessment to support risk management options that may further strengthen egg food safety. Public consultation on this work will be released for comment in late 2024.

GENETICALLY MODIFIED FOODS AND NEW BREEDING TECHNIQUES

FSANZ continued work on Proposal P1055 – Definitions for gene technology and new breeding techniques. The proposal seeks to address new technologies in genetic modification by clarifying what foods should be regulated as genetically modified (GM) foods under the Code. Following consideration of feedback from 1736 submissions received in response to the first round of public consultation in late 2021, FSANZ undertook further

assessment and is proposing a new definition for GM food. The proposed new definition will exclude some foods from pre-market assessment and approval as GM foods because they have been determined by FSANZ to present the same low risk as conventional food. A second and final round of public consultation is being held from 30 July – 10 September 2024. Following this consultation, FSANZ will decide whether to approve the proposed change to the Code.

REVIEW OF HIGHLY CONCENTRATED CAFFEINE PRODUCTS

FSANZ continued work on Proposal P1056 - Caffeine review to examine the permissions for caffeine in sports foods and general foods and consider risks to sensitive sub-populations. FSANZ completed the risk assessment for this work in 2021–22 and made the first call for submissions in late 2022, outlining our preferred regulatory approach.

Work on the proposal is continuing into 2024–25 with a second round of consultation to be conducted late 2024.

REVIEW OF SPORTS FOOD REGULATIONS

FSANZ progressed work on Proposal P1010 – Formulated supplementary sports foods. To date, we have released two consultation papers that sought public comment on regulating sports foods in Australia and New Zealand. The resulting stakeholder comments are being considered in the development of the first formal call for submissions. This will summarise FSANZ's full assessment for this proposal and outline the preferred regulatory approach.

ADDED SUGAR LABELLING

FSANZ continued work on Proposal P1058 - Nutrition labelling about added sugars. This considers including added sugars information in the NIP so consumers can make informed choices. Following a request from food ministers, FSANZ has undertaken consumer testing in Australia and New Zealand to collect further evidence to inform our work.

In addition to the work on P1058 and at the request of food ministers, FSANZ commenced Proposal P1062 – Defining added sugars for claims which sought to clarify and define 'added sugars' for the purposes of making voluntary nutrition content claims. Work on the proposal was completed in November 2023 with amendments to the conditions for making 'no added sugar(s)' and 'unsweetened' claims gazetted on 13 December 2023.

LABELLING OF ALCOHOLIC BEVERAGES

FSANZ has continued work on two proposals considering the labelling of alcoholic beverages. For Proposal P1059 - Energy labelling on alcoholic beverages, FSANZ completed consumer research to determine how best to present energy labelling on drinks to help consumers understand and use the information and consulted with key stakeholders on a proposed revised format based on the findings. Work on the proposal is continuing in 2024–25, with FSANZ considering the feedback received.

Work on Proposal P1049 - Carbohydrate and sugar claims on alcoholic beverages has been progressed in tandem with P1059. This included public consultation on options to clarify requirements for making voluntary nutrition content claims about carbohydrate and sugar on alcoholic beverages. Following a request from food ministers, FSANZ has also undertaken consumer research to better understand if carbohydrate and sugar claims on alcoholic beverages are misleading and influencing consumers' purchasing decisions. The results of this research will inform the continuing work on this proposal.

MAXIMUM RESIDUE LIMITS

FSANZ continued to liaise closely with the Australian Pesticides and Veterinary Medicines Authority (APVMA) and the Department of Agriculture, Fisheries and Forestry (DAFF) to ensure that agricultural and veterinary (AgVet) chemical residues in the Australian food supply do not pose health and safety concerns to consumers. FSANZ reviewed and provided comment on 66 dietary exposure assessments undertaken by the APVMA for proposed amendments to the Code. This included one emergency permit to address emerging issues and 8 dietary exposure assessments undertaken to support APVMA Chemical Review Program.

The 2022 maximum residue limits (MRL) Harmonisation Proposal M1021 was approved in December 2023. This proposal considered changes for 127 chemicals and 697 chemical crop combinations. It resulted in over 400 changes to MRLs in the Code.

The 2023 MRL Harmonisation Proposal M1022 is ongoing with gazettal of amendments to the Code anticipated in the first half of 2025. FSANZ received requests to amend MRLs for 152 chemical/food commodity combinations from a range of domestic and international stakeholders and has also considered 252 MRL changes adopted at the 2023 Codex Alimentarius Commission (Codex). After completion of 69 dietary exposure assessments for new and increased MRLs, FSANZ is proposing MRL variations for 124 chemicals. Aligning MRLs with our international trading partners and Codex allows Australia to meet its WTO obligations, while enabling the importation of safe food commodities.

FSANZ performance area: Regulatory science

Regulatory science capability allows FSANZ to achieve its purpose and objectives. High-quality regulatory science assesses and analyses the best available evidence from multiple scientific disciplines. This forms the foundation of FSANZ's regulatory decision-making and the continued safety of the food supply.

FSANZ's regulatory science capability encompasses risk analysis for applications and proposals, scientific reviews, monitoring emerging issues, food supply monitoring and surveillance activities, international and domestic collaboration and engagement, and data analysis. Work is undertaken by skilled professionals across multiple disciplines including nutrition, toxicology, microbiology, biotechnology, food science, economics and social science.

Beyond our routine work, FSANZ focuses on strategically developing, expanding, and promoting regulatory science resources, tools, and structures to teams as business services. This yields significant operational efficiencies, saving time and money and optimising resources.

Formal arrangements for collaboration

FSANZ has a range of established groups and programs to facilitate interaction and engagement with scientific experts. This enables sharing of expertise and improves the robustness of FSANZ's scientific assessments.

Performance Measure	2023–24 result
Number of formal arrangements between FSANZ and domestic external stakeholders to collaborate on scientific matters.	13

AUSTRALIA NEW ZEALAND SCIENCE FORUM

The Australia New Zealand Science Forum is a collaboration between FSANZ and the New Zealand Food Safety (NZFS) Business Unit at New Zealand's Ministry of Primary Industries. Meetings are held bi-annually to collaborate on strategic regulatory science issues relevant to both agencies. Several subcommittees meet as needed to discuss joint projects at an operational level.

NEW ZEALAND MPI OPERATIONAL RESEARCH PROGRAM

New Zealand's Ministry of Primary Industries manage projects funded by the Operational Research Programme (ORP) across biosecurity, animal welfare and food safety areas. Within MPI, the food safety ORP is managed by NZFS. NZFS invites proposals from FSANZ for projects that could be supported under the food safety ORP.

FSANZ FELLOWS PROGRAM

As part of its continuing commitment to providing independent expert advice, FSANZ hosts a Fellows program. Fellows come from a variety of scientific and professional fields, including nutrition, epidemiology, toxicology, plant breeding and genomics, science communication and more. The program develops capacity and builds networks for the future of food regulation. The Fellows Program provides a platform for exchanging ideas and perspectives across different disciplines, providing valuable contributions to regulatory science discussion in Australia and New Zealand.

EXPERT ADVISORY GROUPS

Expert advisory groups bridge knowledge gaps, promoting well-informed decision-making and ensuring FSANZ remains responsive to evolving challenges and opportunities. The groups contribute to a robust evidence-based, problem-solving and forward-planning. Several advisory groups provide external expertise on an ongoing basis, including:

- » Food Allergy and Intolerance Scientific Advisory Group
- » Expert Advisory Group on New Breeding Techniques
- » Scientific Nanotechnology Advisory Group
- » Social Sciences and Economics Advisory Group
- » Expert Scientific Advisory Group on Antimicrobial Resistance.
- » Egg Standards Development Advisory Group
- » Scientific Advisory Group on Eggs

PEER REVIEW

Peer review is a cornerstone of the scientific method. FSANZ's work is peer reviewed by external experts across a variety of scientific fields including:

- » genetic modification
- » food composition
- » risk assessment practices
- » dietary exposure assessments
- » food microbiology
- » consumer behaviour
- » experimental design and survey methodology.

ENGAGEMENT WITH ACADEMIC INSTITUTIONS

FSANZ uses multiple channels to communicate with universities and other academic institutions. FSANZ is currently refocusing its engagement plan to better complement our scientific and regulatory priorities.

Monitoring and surveillance

FSANZ manages surveillance and monitoring programs to assess and help ensure the continued safety of the food supply. Much of this work is undertaken in partnership with the Implementation Subcommittee for Food Regulation Surveillance, Evidence and Analysis Working Group (SEAWG) through the bi-national Coordinated Food Survey Plan.

The SEAWG comprises experts from all Australian states and territories, DAFF, the Department, NZ MPI and FSANZ. Work included post-market surveys to support food regulatory activities.

FSANZ performance Measure	2023–24 result
Number of post-market surveys to support food regulatory activities.	0

AUSTRALIAN TOTAL DIET STUDY

The Australian Total Diet Study (ATDS) is a comprehensive ongoing monitoring survey of the Australian food supply that measures the levels of various food chemicals in a range of foods and beverages. Data gathered through the survey is used to estimate dietary exposure for the general Australian population and assess public health and safety risks. Information from the ATDS helps ensure the continued safety of the food supply and contributes to effective standards development.

In 2024, FSANZ is managing the 28th ATDS. Approximately 2,000 food samples are being collected nationally and analysed for over 500 chemicals including pesticides, antimicrobials, metals, and mycotoxins. The results of the study are expected to be released in late 2025.

SURVEY OF LISTERIA IN ENOKI MUSHROOMS

FSANZ coordinated a national analytical survey investigating the prevalence and levels of *Listeria* in enoki mushrooms. Food sampling was undertaken from April to June 2023 in all Australian states and territories where the product is available.

FSANZ has published an Imported Food Risk Statement including recommendations for risk management measures for imported enoki mushroom products.

It is anticipated that a survey report will be published in late 2024.

SURVEY OF PATULIN IN APPLE JUICE AND OTHER APPLE PRODUCTS

Patulin is a natural toxin sometimes found in mouldy foods. Apple products (such as juice) are the main potential sources of dietary exposure to patulin. Several Australian apple juice products were recalled in 2020 due to high levels of patulin. In response, FSANZ worked with Australian government and relevant state and territory health authorities to conduct a survey of patulin in apple juice and other apple products. The survey aimed to find out if the level of patulin in these foods posed a risk to Australian consumers.

Food samples were purchased from all Australian states and territories in 2021 and 2022. Most of the products sampled were apple juices. The other product types tested were solid apple products for infants, apple puree, apple sauce, canned apple and dried apple. Patulin levels were generally low, with the majority of results below Codex Alimentarius and other overseas regulatory limits. Some apple juice product categories showed variability and a high range of patulin concentrations across the duration of sampling.

The estimated dietary exposure for Australian consumers was below the provisional maximum tolerable daily intake (PMTDI) for patulin, indicating no food safety concerns for the general food supply. There is no requirement for maximum levels (MLs) for patulin in the Code.

The survey report was published in August 2023. FSANZ continues to work with industry and regulators to monitor patulin levels in Australian apple juice to make sure that levels are kept low and safe.

PILOT SURVEY OF PYRROLIZIDINE ALKALOIDS IN AUSTRALIAN FOODS

Pyrrrolizidine alkaloids (PAs) are naturally occurring plant toxins which may cause adverse health effects when consumed at high levels. There are more than 600 different PAs which are produced by about 6000 types of plants. PAs have been found in some foods, including honey, tea, herbs, spices, grains and animal products such as meat, milk and eggs.

The pilot survey involved the sampling of 60 honeys and teas/herbal infusions during May to July 2022. Samples were collected from the Australian Capital Territory, New South Wales, Queensland, Tasmania and Victoria. Samples were analysed for levels of 33 PA congeners.

FSANZ is currently assessing the results with a report due to be published in late 2024.

SURVEY OF METALS IN APPLE JUICE AND OTHER APPLE PRODUCTS

FSANZ managed an analytical survey to investigate levels of metal contaminants including arsenic, cadmium, lead, mercury and tin in apple juice and other apple products. Samples were collected from all Australian states and territories as part of an earlier Patulin Survey in 2021 and 2022.

FSANZ is currently finalising a survey report due to be published in late 2024.

SURVEILLANCE OF ANTIMICROBIAL RESISTANCE IN RETAIL FOOD

FSANZ progressed work for the project on surveillance of antimicrobial resistance (AMR) in retail food. This work aligns with Objective 5 of *Australia's National Antimicrobial Resistance Strategy – 2020 and Beyond* and provides an opportunity to advance the evidence base for AMR in retail food, an emerging food safety issue of national and international importance.

National sampling of food products by food regulators commenced in September 2022 and was completed in July 2023. Results have been analysed and discussed with the FSANZ AMR Expert Scientific Advisory Group to assist in preparation of the report. Further engagement with jurisdictions and food industry stakeholders will occur before the release of a report in late-2024.

FSANZ engaged with stakeholders across beef, pork and chicken industry peak bodies, retailers and manufacturers and government to communicate the aims of the surveillance project. The AMR stakeholder engagement strategy will ensure that outcomes are effectively communicated and delivered in collaboration with the food sector.

RISK ADVICE FOR IMPORTED FOOD

Imported food is inspected and controlled using a risk-based border inspection program called the Imported Food Inspection Scheme, administered by DAFF. FSANZ advises DAFF on whether imported foods have the potential to pose a high or medium risk to public health. DAFF then determines appropriate measures to manage food safety risks for food imported into Australia. In 2023–24, FSANZ provided imported food risk advice to DAFF on fresh dates and enoki mushrooms.

EMERGING ISSUES AND INTELLIGENCE

FSANZ actively conducted regular global foresighting activities, enhancing our strategic approach to identifying and addressing food issues on the horizon.

Regular horizon scanning identifies potential global drivers that may impact our food supply into the future. This places FSANZ in a more strategic and agile position, prepared in advance, for food regulatory matters of the future.

The 2023–24 summary report on emerging issues is at Appendix 3.

Databases and scientific data management

FSANZ maintains a range of databases to support standards assessments, the food regulatory system, the public health sector, policy makers and industry. FSANZ generates its own data and also works collaboratively with stakeholder groups to access relevant data and evidence.

Performance Measure	2023–24 result
Number of scientific data sets and analysis of items of relevance to food safety and standards development, shared with FSANZ by external stakeholders.	2

NUTRITION PANEL CALCULATOR

FSANZ continues to maintain the Nutrition Panel Calculator (NPC). The NPC provides the food industry and other users with a readily available, easy to use interactive tool for preparing nutrition information panels, making it easier to meet the labelling requirements of the Code.

In 2023-24, there was an average of 10,000 unique users per month who visited the NPC landing page on the FSANZ website.

BRANDED FOOD DATABASE

FSANZ continues to enhance our food composition data management system – Silo – to enable the storage, analysis and reporting of Australian branded food data.

FSANZ also continues to engage with companies to encourage and facilitate the provision of data to expand our data holdings.

HEALTH STAR RATING SYSTEM

FSANZ conducted data collection and analysis to determine Health Star Rating (HSR) uptake levels in Australia against Interim Target 1 set by Food Ministers.

FSANZ continues to manage the HSR calculator and work with the Department of Health and Aged Care to support the HSR system. FSANZ provided input and advice to the HSR Secretariat and participated as a member of the HSR Advisory Committee.

NATIONAL NUTRITION AND PHYSICAL ACTIVITY SURVEY

FSANZ continued to work with the Australian Bureau of Statistics (ABS) to provide services to support the 2023 National Nutrition and Physical Activity Survey (NNPAS).

FSANZ completed development of the datasets to enable food, dietary supplement and nutrient intakes to be estimated from the survey and reporting against the Australian Dietary Guidelines. The dataset and all supporting material will be published in 2025, to align with the release of survey results by the ABS.

ANALYSIS OF NUTRIENTS IN FOODS

FSANZ commissioned laboratory analysis of 13 foods to strengthen the quality and robustness of its nutrient food composition data holdings. Targeted foods were those for which FSANZ currently has no data or out of date data which may no longer reflect products available for consumption. Surveys conducted in 2023-24 included vegemite, dairy free and vegan chocolate and acai berries.

FSANZ performance area: Contribution to international fora, initiatives and projects

International engagement is vital and ensures that FSANZ continues to work effectively with other countries on food safety and standards setting. FSANZ experts are often invited to participate in international fora, including scientific meetings.

Performance Measure	2023-24 result
Number ongoing bilateral, multilateral and global forums that FSANZ staff participate in, and international projects that FSANZ contribute to (PBS measure).	25
Number of invitations received by FSANZ staff to attend international arena.	22
Number of externally funded international projects.	5

INTERNATIONAL LIAISON GROUP MEETINGS

FSANZ continued to collaborate and exchange information with international regulatory science agencies through discipline-based liaison groups in areas including food chemical safety, social sciences, regulatory economics, microbiology, methods for risk assessment of chemicals in food, risk communication and emerging risks.

CAPACITY BUILDING IN IMPORT MAXIMUM RESIDUE LIMITS (MRLS)

FSANZ received funding from DAFF to undertake and deliver an Association of Southeast Asian Nations (ASEAN) import MRL Harmonisation project on behalf of the Australian Government. The project aims to assist individual ASEAN member states to develop and implement their own systems for assessing and establishing import MRLs. In 2023-24 FSANZ continued to liaise with DAFF to establish a Memorandum of Understanding and identify specific MRL gaps to support delivery of Phase 3, pilot import MRL considerations on specific chemical-crop combinations, to promote trade and support reciprocal import MRL systems.

At the end of the financial year a second project about import MRLs was initiated within the Comprehensive and Progressing Agreement for Trans-Pacific Partnership (CPTPP). FSANZ will undertake the project on behalf of the Australian Government over the coming year which will evaluate import MRLs systems within member countries.

COUNTRY BOVINE SPONGIFORM ENCEPHALOPATHY FOOD SAFETY ASSESSMENTS

Under Australia's Bovine Spongiform Encephalopathy (BSE) food safety policy, FSANZ assesses the BSE food safety status of each country seeking to export beef and beef products to Australia. Countries assigned a *Category 1* or *Category 2* status by FSANZ are eligible to export beef or beef products to Australia. Based on these categories, certification requirements are implemented by DAFF.

FSANZ annually reviews the status of approved countries using updated information on their BSE controls. FSANZ received annual BSE updates from 13 countries (Argentina, Brazil, Chile, Croatia, Japan, Latvia, Lithuania, Mexico, the Netherlands, New Zealand, Sweden, the United States, and Vanuatu) and reconfirmed their previously assigned BSE food safety risk status.

FSANZ completed an assessment of Canada's BSE food safety status in August 2024, recommending it be assigned a Category 1 status. Based on information provided by the Canadian Government and an in-country verification visit, FSANZ concluded effective controls for BSE are in place in Canada, and the BSE food safety risk posed by beef products originating from Canada is negligible. DAFF have been informed of the updated status that allows beef and beef products to be exported to Australia and will progress import certification requirements with Canada.

SINGAPORE FOOD AGENCY AND ENTERPRISE SINGAPORE

FSANZ continued to work with the Singapore Food Agency and Enterprise Singapore on alternative proteins, novel foods, health claims and cultured meat; genetically modified (GM) foods and gene editing; data science and chemical risk assessment; microbiological science and international events. FSANZ continues to share information of mutual interest, including scientific collaboration, with Singapore Food Agency.

INTERNATIONAL WORKSHOP FOR SOCIAL SCIENCE AND ECONOMICS

In 2024 FSANZ hosted a 5-day workshop for both the International Social Science Liaison Group and the Food Safety Regulatory Economics Working Group in Canberra.

ASIA-PACIFIC ECONOMIC COOPERATION'S FOOD SAFETY COOPERATION FORUM

The Asia-Pacific Economic Cooperation's (APEC) Food Safety Cooperation Forum (FSCF) continues to provide an important forum for strengthening food safety systems in the APEC region.

FSANZ, in collaboration with food safety regulatory authorities and food industry peak organisations from APEC member countries, developed an APEC Food Safety Risk Communication Framework and Associated Guidelines (the Framework). The Framework was published on the APEC website in 2022. FSANZ is now leading an APEC project, funded by the Department of Foreign Affairs and Trade, facilitating use of the Framework through two workshops. Increased use of the Framework will improve the capacity for food safety risk communication, support public trust in food safety and enhance opportunities for food trade. The first workshop was held in Singapore on 20-21 May 2024. The workshop focussed on the implementation and monitoring and review guidelines of the Framework.

CODEX COMMITTEES

FSANZ led the Australian delegation to a number of Codex Committees in 2023–24. These included the Codex Committee on Food Hygiene in March 2024 in Kenya; the Codex Committee on Food Additives in April 2024 in China; and the Codex Committee on Contaminants in Food in April 2024 in Panama.

OECD WORKING PARTY FOR THE SAFETY OF NOVEL FOODS AND FEEDS

FSANZ led the Australian delegation to the 31st Meeting of the Organisation for Economic Co-operation and Development (OECD) Working Party for the Safety of Novel Foods and Feeds held on 18-20 March 2024 in France. The OECD Working Party is an important forum for encouraging information sharing and harmonised approaches to genetically modified food and feed safety assessment.

HEALTH CANADA

FSANZ met regularly with Health Canada to share updates and discuss items of mutual strategic importance, including cell-based foods, recycled food packaging infant formula and infant food, monitoring of emerging issues and communication with consumers.

SCIENCE AND FOOD SAFETY DIALOGUE

With funding from DAFF, FSANZ established the Science and Food Safety Dialogue (the Dialogue) to foster regulatory collaboration among food safety and risk assessment agencies of Australia, New Zealand and Asian countries in the region. The Dialogue strengthens regional relationships, identifies linkages and common areas of interest, and creates opportunities for science-based collaborative projects that support regulatory harmonisation and facilitate trade. FSANZ is the Chair of the Dialogue and the Republic of Korea (Ministry for Food and Drug Safety) is the vice-Chair.

The second meeting of the Dialogue was held on 31 October and 2 November 2023 (virtual). Dialogue participants continued to share key and common food safety challenges and explored working group projects. The third meeting of the Dialogue was held in person in Sydney on 26-27 March 2024. A key theme was new foods, with focus on regulation and emerging issues. New food discussions included labelling; food safety and microbiological issues with upscaling production size; approval of other chemicals used in production; and compliance matters.

ASIA-PACIFIC FOOD REGULATORY AUTHORITY SUMMIT

FSANZ's General Manager for Science and Risk Assessment attended the second Asia-Pacific Food Regulatory Authority Summit (APFRAS) in Republic of Korea on 13-14 May 2024. The APFRAS was established by the Republic of Korea and is a meeting of senior officials from food regulatory authorities to discuss and address common challenges in the food sector including global food policy, emerging food technology and safe food trade. The meeting included a panel discussion on strategic collaboration in food safety, development of a food safety regulatory database and food regulatory environment analysis.

INTERNATIONAL HEADS OF FOOD AGENCIES FORUM

The FSANZ CEO attended the fifth annual meeting of the International Heads of Food Agencies Forum (IHFAF) on 16-18 April 2024 in Singapore. The objectives of the IHFAF are to facilitate engagement and information sharing on work priorities and to work collaboratively to address common challenges and emerging issues. Seventeen countries, as well as the FAO, WHO and Codex, came together to discuss climate resilience and food safety; sustainability and food safety; and novel foods.

PBS key activity 2: Coordinating regulatory activities across the food regulatory system, including coordination of food incident responses and food recalls

FSANZ performance area: Coordination of food recalls and incidents

FOOD RECALLS AND INCIDENTS

FSANZ is Australia's national coordinating agency for food recalls and incident response.

When a food recall is required, FSANZ coordinates the recall with the relevant state or territory food enforcement agency and the food business. When a national food incident occurs, FSANZ coordinates the response through the Bi-National Food Safety Network (BFSN). This network provides a mechanism for national coordination, communication and information-sharing on food safety issues between government agencies. Membership of the network includes all Australian state and territory food enforcement agencies, the Department, DAFF and NZ MPI.

Following recalls and incidents, FSANZ collects satisfaction ratings from recall sponsors and state or territory food enforcement agencies on its role in the response.

Performance Measure	2023–24 result
% of food recall notifications by businesses to FSANZ that are published within 48 hours.	100%

Performance Measure	2023–24 result
% of recall sponsors satisfied with FSANZ information and assistance.	100% of recall sponsors who completed a post-recall report were satisfied or very satisfied with FSANZ information and assistance.

In 2023–24, FSANZ coordinated 83 recalls. The largest proportion of recalls were due to undeclared allergens (53%) and microbial issues (12%). Additionally, we received more than 70 post-recall reports, enabling extensive evaluations of our performance. The overall satisfaction rating from these reports reflects the effectiveness of our recall processes and the dedication of our staff in protecting public health and safety.

Performance Measure	2023–24 result
Number of food incidents under the NFIRP (PBS measure).	No food incidents were conducted under the NFIRP during the period.

Although the National Food Incident Response Protocol (NFIRP) was not activated during 2023–24, FSANZ worked collaboratively with the BFSN to manage 10 significant food safety issues during this time period. These included issues with non-compliant energy drinks, frozen food products and listeriosis outbreaks. FSANZ also worked with national, state and territory food and health authorities to respond to the avian influenza outbreak in south-eastern Australia, including undertaking media engagement to assure consumers about the safety of the food supply.

INTERNATIONAL FOOD SAFETY NETWORK

FSANZ is Australia's emergency contact point for the International Food Safety Authorities Network (INFOSAN), a global network of food safety authorities under the World Health Organization (WHO) and the Food and Agriculture Organization (FAO). As the emergency contact point, FSANZ is responsible for reporting food safety events of potential international significance to the INFOSAN Secretariat. FSANZ also shares information from the INFOSAN Secretariat with the BFSN.

As a member of INFOSAN, FSANZ actively participates in and contributes to international meetings with other members. In 2023–24, FSANZ attended one INFOSAN regional meeting. FSANZ's involvement in these meetings is vital for maintaining relationships, sharing information and fostering collaboration with overseas food safety authorities.

In 2023–24, FSANZ reported 35 food safety events to international counterparts, including recalls of food products imported into Australia and exported to other countries. Recalls reported included spice mixes and gin (due to chemical contamination); noodles and snack foods (undeclared allergens); and crocodile meat products and canned bean products (foreign matter contamination).

FSANZ is also a contact point for the European Commission's Rapid Alert System for Food and Feed (RASFF). RASFF is a tool to exchange information between the European Union member states on serious risks associated with food or feed imported into or exported from Australia.

In 2023–24, FSANZ reported 20 food safety events to states and territories following RASFF notifications. These notifications included unauthorised substances, foreign material in foods and undeclared allergens.

PBS key activity 3: Providing advice to food regulators and food standards information to consumers

FSANZ performance area: Engagement with stakeholders

FSANZ engages its stakeholders on a wide range of food safety and regulatory topics through a range of communication channels. Engagement is facilitated by Codex committees and taskforces, international liaison groups, domestic committees and liaison groups from the retail, consumer and government sectors, and scientific advisory groups.

FSANZ monitors stakeholder satisfaction and trust through its annual stakeholder satisfaction survey. In the 3 years since the survey commenced, 69% of stakeholders reported being satisfied with FSANZ performance, while 71% indicated trust in FSANZ.

Performance Measure	2023–24 result
% of respondents that indicate satisfaction with FSANZ performance	69%
% of respondents that indicate trust in FSANZ	71%
Number of engagement activities undertaken as part of FSANZ's public consultation processes	31

2024 FSANZ STAKEHOLDER FORUM

More than 440 in-person and virtual delegates joined the 2024 FSANZ Stakeholder Forum held at the Intercontinental Melbourne on Thursday 20 June 2024. The forum brought together representatives from public health, consumer groups, academia, government and industry. Together they explored topics guided by the theme 'Collaboration in food regulation: Working together for impact'.

Experts and thought leaders from across the bi-national food regulation system delivered presentations and participated in panel discussions across three sessions. These sessions covered international cooperation, collaboration in the system and opportunities and challenges identified by stakeholder groups.

The closing workshop saw sectoral stakeholders and food regulation system representatives discuss ideas to support FSANZ in meeting its strategic objectives. Input from the day will feed into FSANZ corporate and strategic planning.

FSANZ COMMITTEES WITH EXTERNAL MEMBERS

FSANZ maintains and contributes to a number of committees with members selected for their skills and knowledge, drawn from a wide range of industry, academia, consumer interests and government bodies, including:

- » Advisory Committee on Novel Foods, which advises FSANZ on whether particular foods are likely to meet the definition of novel food in Standard 1.5.1.
- » Allergen Collaboration, which strengthens collaboration among key stakeholders to optimise food allergen risk management so consumers can make safer food choices.
- » Australian BSE Food Safety Assessment Committee, which oversees and guides the country BSE food safety assessments conducted by FSANZ.

- » Consumer and Public Health Dialogue, which provides a platform for two-way engagement between FSANZ and key stakeholders on food safety, public health and related consumer issues.
- » Jurisdictional Technical Forum, which provides an additional means for jurisdictions to join discussions around specific issues related to standards development.
- » Bi-national Food Industry Dialogue, which provides a platform for two-way engagement between FSANZ and industry stakeholders on food standards development.
- » Surveillance, Evidence and Analysis Working Group, which supports collective and strategic data generation through the coordination and integration of surveillance and monitoring activities to address ISFR priorities.

FSANZ performance area: Communication to stakeholders

Effective stakeholder communication and engagement is central to the work of FSANZ. Clear, accurate and timely information about food standards, labelling and safety builds consumer trust and gives the community and industry confidence that the decisions FSANZ makes are transparent and protect the health and safety of people in Australia and New Zealand.

FSANZ measures the effectiveness of its communication through its annual stakeholder satisfaction survey. In the three years since the survey commenced, 68% of stakeholders reported receiving the right amount of information from FSANZ, while 70% think FSANZ keeps them up to date.

Performance Measure	2023–24 result
% of stakeholders receiving the right amount of information from FSANZ.	68%
% of stakeholders who think FSANZ keeps them up to date.	70%

WEBSITE

FSANZ launched a new corporate website in December 2023, incorporating responsive design, updated content, improved accessibility and extra enhancements to user experience. The FSANZ website attracted more than 1.6 million active users in 2023–24. Popular content included the Food Standards Code, Nutrition Panel Calculator, the Australian Food Composition Database and food recall alerts.

SOCIAL MEDIA AND EMAIL NEWSLETTERS

FSANZ social media channels and email newsletters are an important way to engage with stakeholders on key work, raise awareness about food safety and respond quickly to food-related issues in the media. FSANZ's total audience across Facebook, Instagram, LinkedIn and email newsletter subscriptions increased by 6947 to reach 92,016 followers in 2023–24 – an overall increase of 7.6%. LinkedIn had the highest growth across all channels with an increase of 20%.

PUBLICATIONS

FSANZ has a number of popular publications, including the monthly Food Standards News e-newsletter, the listeria brochure and allergen poster. This year FSANZ published a revised edition of *Safe Food Australia: A Guide to the Food Safety Standards* updated to support newly gazetted Standard 3.2.2A, as well as education videos explaining the new horticulture primary production standards for berries, melons and leafy vegetables.

FSANZ performance area: Consumer trust in food labels and in the food regulation system

Trust in the food regulatory system and in food labelling enables food markets to operate efficiently. It also assists consumers make informed food choices. FSANZ strives to ensure trust in both food labels and its role within the broader food regulatory system.

In April 2024, FSANZ ran its second iteration of the Consumer Insights Tracker, an annual nationally representative survey of approximately 1,200 Australian and 800 New Zealand adult consumers. The survey helps to inform FSANZ's standards development work and risk analyses and provides up to date trend data on key trust performance measures. In 2024, 1,231 Australian and 884 New Zealand adult consumers were sampled.

Performance Measure	2023–24 result
% of respondents who respond positively about trust in the information on food labels.	67.8% among Australian consumers 65.2% among New Zealand consumers Respondents were asked how much they trusted seven different FSANZ regulated food labelling elements, including the Nutrition Information Panel, ingredient lists, allergen information, advisory or warning statements, health claims, nutrition content claims, and best before/use by dates. There was no statistically significant difference compared to the 2022–23 results.
% of respondents who report having confidence in FSANZ.	81.1% among Australian consumers 81.8% among New Zealand consumers Respondents who reported knowing at least a little about FSANZ and what it does (25% of Australians, 27% of New Zealanders) were asked to what extent they agreed with the following statements: I trust FSANZ to do what is right FSANZ acts in the best interest of food safety and the food regulatory system FSANZ bases its decisions on the best available scientific evidence There was no statistically significant difference compared to the 2022–23 results.



3

MANAGEMENT AND ACCOUNTABILITY

Corporate governance	36
Corporate Plan	36
Accountability to the Minister and Parliament	37
FSANZ Board	37
Board committees	46
Compliance and assurance	47
People	48
Management of human resources	51
Executive remuneration	54

Corporate governance

FSANZ is a Commonwealth Corporate Entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). FSANZ's governance framework contributes to strong and sustainable performance and builds confidence in the agency's capacity to respond to new and emerging challenges and opportunities.

The FSANZ Board (the Board) is the accountable authority for FSANZ, and as such, must govern FSANZ in a way that promotes:

- » the proper use and management of public resources
- » the achievement of the purposes of the entity, and
- » the sustainability of the entity.

The Board has a strong emphasis on applying sound governance principles and practices. It has adopted a Board Charter¹ that sets out the role and responsibilities of the Board to ensure that objectives are clearly met and monitored. The Charter also sets out the Board's authority, composition, tenure, reporting and administrative arrangements in accordance with the *Food Standards Australia New Zealand Act 1991* (FSANZ Act).

Corporate Plan

As an independent statutory authority, FSANZ is required to conduct corporate planning and reporting. The central planning document is the FSANZ Corporate Plan, which outlines the agency's purpose and objectives and sets out the strategic outcomes, operating environment and key enablers to achieve success. The Corporate Plan is designed to ensure FSANZ meets the outcomes and performance criteria detailed in the Portfolio Budget Statement (PBS).

In addition, FSANZ has developed a suite of performance measures which enable it to monitor and report on performance in meeting the objectives of the Corporate Plan. The measures sit under a range of key performance areas which directly link to FSANZ's three strategic outcomes:

- » A trusted leader
- » Deeply engaged with stakeholders
- » Independent contributor to a robust and agile food regulation system

FSANZ reports on performance through its annual reports.

¹ <https://www.foodstandards.gov.au/about/board/pages/default.aspx>

Accountability to the Minister and Parliament

The FSANZ Board is accountable to the Parliament of Australia through the Assistant Minister for Health and Aged Care, the Hon Ged Kearney (the Minister). The Minister was appointed on 1 June 2022 following the 2022 Federal Election.

FSANZ is accountable to the Food Ministers' Meeting to progress system priorities and provide independent scientific advice to inform policy.

External scrutiny

The Board informs the Minister of its activities as required.

Ministerial directions

No Ministerial directions were received in 2023–24.

Government policy orders

No Government policy orders under section 22 of the PGPA Act were applied to FSANZ.

FSANZ Board

The Board is established under Section 116 of the FSANZ Act.

The Board comprises 11 part-time members drawn from Australia and New Zealand, and the full-time Chief Executive Officer (CEO) who is an ex-officio member. Areas of expertise of Board members cover public health, food science, food safety, food allergy, human nutrition, medical science, veterinary science, microbiology, biotechnology, consumer policy, food processing or retailing, primary food production, small business, international trade, food regulation and government.

Australian members are appointed by the Australian Government Minister for Health and Aged Care, in consultation with the Food Ministers' Meeting, following consultation with the Australian states and territories and New Zealand Government, and consideration by the Australian Government Cabinet. New Zealand members are nominated by the New Zealand Government.

On appointment, Board members receive a formal induction to the organisation and their duties. Board members also have access to a number of APS training modules via the FSANZ online learning platform. In pursuit of their duties, Board members may obtain independent legal, financial or other advice after seeking guidance from the Board Chair and have access to FSANZ senior management and staff.

Meetings

The Board meets face-to-face at least 4 times per year and convenes through video conferences a minimum of 4 times per year, and then as required. Outcomes of FSANZ Board meetings are published on the agency's website².

In 2023–24, the Board held 9 meetings, 4 face-to-face and 5 by video conference.

Board performance

The Board Charter includes a requirement that a formal review of the performance of the Board be undertaken every 2 years. Reviews are conducted using a mix of external evaluation and facilitated self-assessment with appropriate input sought from all parties including the Board, the CEO, internal and external auditors, management and any other relevant stakeholders, as determined by the Board.

Board members periodically complete a skills matrix questionnaire to assist assess the competencies and experience of all members and identify any skills gaps and succession planning requirements. The 2 main measures in the matrix include skills competencies and sector experience. The next skills matrix questionnaire will be rolled out in 2024–25, to identify any potential emerging skills gaps and to assist in the appointment process of future Board members.



FSANZ Board and Executive tour Eden Brew's precision fermentation equipment at CSIRO in Melbourne.



FSANZ Board Chair, Glenys Beauchamp, addresses the 2024 FSANZ Stakeholder Forum.

² [Board meeting outcomes \(foodstandards.gov.au\)](https://www.foodstandards.gov.au)

Board expertise and experience

Table 1: Sections of the FSANZ Act which apply to Board members' expertise and experience

Section	Board expertise and experience
s. 116(1)(a)	<p>Chair</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology, veterinary science, food industry, food processing or retailing, primary food production, small business, international trade, government, or food regulation.</p>
s. 116(1)(b)	<p>CEO</p>
s. 116(1)(c)	<p>2 members nominated by the New Zealand lead Minister</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology, veterinary science, food industry, food processing or retailing, primary food production, small business, international trade, government or food regulation.</p>
s. 116(1)(ca)	<p>1 member nominated by the New Zealand lead Minister</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology or veterinary science.</p>
s. 116(1)(d)	<p>1 member nominated by consumer organisations*</p>
s.116(1)(e)	<p>1 member nominated by the CEO of the National Health and Medical Research Council</p>
s. 116(1)(f)	<p>3 members nominated by organisations, or public bodies, established for purposes relating to science or public health*</p> <p>One or more of the following fields: public health, consumer affairs, food science, food allergy, human nutrition, medical science, microbiology, food safety, biotechnology or veterinary science.</p>
s. 116(1)(g)	<p>2 members nominated by organisations, or public bodies, established for purposes relating to the food industry*</p> <p>One or more of the following fields: the food industry, food processing or retailing, primary food production, small business, international trade, government or food regulation</p>

*These organisations are prescribed in the Food Standards Australia New Zealand Regulations 1994.

Table 2: Details of accountable authority during the reporting period

Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Period as the accountable authority or member within the reporting period		Number of meetings of accountable authority attended
				Date of Commencement	Date of Cessation	
Ms Glenys Beauchamp AO PSM	Bachelor of Economics, Australian National University Master of Business Administration, University of Canberra	Ms Beauchamp has extensive experience at senior levels in the Australian Public Service, serving as Secretary of three Australian Government departments – Department of Health, Department of Industry, Innovation and Science and Department of Regional Australia, Local Government, Arts and Sport. Ms Beauchamp has extensive national board experience and has served on numerous national health, science, community and industry boards.	Chair Non-executive	4 November 2021	31 August 2025	9/9
Dr Sandra Cuthbert	Bachelor of Veterinary Science (BVSc) Bachelor of Veterinary Medicine and Surgery (BVMS) Juris Doctor (JD) Graduate of the Australian Institute of Company Directors (GAICD)	Dr Cuthbert has extensive leadership, policy, corporate governance and stakeholder engagement experience across the public and private sectors. She has held senior roles with various Australian Government departments.	Chief Executive Officer Executive	31 March 2022	31 March 2027	9/9
Ms Suzanne Chetwin CNZM	Conjoint Bachelor of Law (LLB) and Bachelor of Commerce (BCA), Victoria University of Wellington Completed Stage One Māori Language, Auckland University of Technology	Ms Chetwin led Consumer NZ for 13 years until 2020. Ms Chetwin is a founding member of FSANZ's Consumer and Public Health Dialogue. She is also an experienced and award-winning journalist and a director of the Financial Markets Authority. She also chairs a variety of other charities.	Member Non-executive	18 October 2021	16 October 2025	9/9

Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of Cessation	Number of meetings of accountable authority attended
Ms Teresa Ciprian	Diploma in Business (Marketing), University of Auckland New Zealand Certificate in Science (Food Science), Auckland Institute of Technology	Ms Ciprian has a background in the commercialisation, innovation, marketing and business development of branded consumer dairy and other foods. She has significant international business experience. As a Food Science graduate, her early career technical roles spanned quality control, analytical chemistry and product development. Ms Ciprian has advised a number of internationally focused businesses on their growth strategies and has developed an extensive board governance portfolio.	Member Non-executive	1 July 2021	30 June 2024	9/9
Ms Josephine Davey	Bachelor of Science (Hons), School of Food Technology, University of NSW Master of Business Administration (Executive), Australian Graduate School of Management, University of NSW Fellow, Australian Institute of Company Directors Fellow, Australian Institute of Food Science and Technology	Ms Davey is a company director and consultant experienced in general management, innovation, food safety, regulatory affairs and product development in the dairy and food manufacturing sectors. Ms Davey is a non-Executive Director of the deep technology start-up company PPB Pty Ltd. She has previously held various Director positions and senior commercial and technical roles in the dairy manufacturing and prepared foods sectors.	Member Non-executive	18 October 2021	16 October 2025	9/9

Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Period as the accountable authority or member within the reporting period		
				Date of Commencement	Date of Cessation	Number of meetings of accountable authority attended
Dr Michael Dumbier CNZM	Bachelor of Agricultural Sciences (Plant Science), Lincoln College Masters of Agricultural Sciences (Hons) (Plant Breeding and Genetics), Lincoln College PhD (Plant Breeding and Genetics), University of Wisconsin Fellow, New Zealand Institute of Agricultural Science	Dr Dumbier is a research scientist with expertise in genetics and plant breeding. He is a former director of DSIR Crop Research and was the founding Chief Executive of Crop & Food Research. He is currently a Director of the Foundation for Arable Research. In 2005, Dr Dumbier received the Bledisloe Medal from Lincoln University and in 2011 the Jubilee Medal from the New Zealand Institute of Agricultural Science.	Member Non-executive	1 July 2021 30 June 2024	9/9	
Mr John Hart OAM	Bachelor of Commerce (Business Law Major), Curtin University Master of Business Law, Curtin University Fellow, Australian Institute of Company Directors	Mr Hart has spent over 35 years in the hospitality industry, in operational, human resources and industrial relations roles, trained in food and beverage management at the Ecole Hotelliere Lausanne, Switzerland. Mr Hart is Executive Chair of Australian Chamber – Tourism, Tourism Training Australia and Australian Grape & Wine. He is on the Board of Tourism Australia and the Angus Knight Group. Mr Hart also served as Chair of the Commonwealth Vocational Education and Training Advisory Board and was previously on the Prime Minister's Business Advisory Council.	Member Non-executive	18 October 2021 16 October 2025	9/9	
Professor Palatasa Havea ONZM	PhD (Food Technology), Massey University, Palmerston North Master of Food Technology (Honours), Massey University, Palmerston North Bachelor of Food Technology, Massey University, Palmerston North	Professor Havea has had a successful research career, spanning 26 years, in the dairy industry. He also has a wide range of governance experience, involving a number of reference groups and boards for different government agencies. Professor Havea commenced his current role as the Dean of Pacific Students' Success at Massey University, Palmerston North in February 2021.	Member Non-executive	26 June 2023 25 June 2027	9/9	

Period as the accountable authority or member within the reporting period		Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of Cessation	Number of meetings of accountable authority attended
Name	Qualifications of the accountable authority					
Professor Mark Lawrence	<p>Bachelor of Science (Honours), University of Melbourne</p> <p>Graduate Diploma (Nutrition & Dietetics), Flinders University</p> <p>Master of Science, University of London</p> <p>Graduate Diploma in Epidemiology & Biostatistics, University of Melbourne</p> <p>PhD, Deakin University</p> <p>Fellow of the Public Health Association of Australia</p>	<p>Professor Lawrence is Professor of Public Health Nutrition at the Institute for Physical Activity and Nutrition, Deakin University. He has 40 years' experience working as a practitioner and academic in food policy and regulation at local, state, national and international levels, in the areas of healthy and sustainable food systems, dietary guidelines and ultra-processed foods. He is an external advisor to the WHO, a member of the International Union of Nutritional Sciences Task Force on Sustainable Diets and former member of the Australian Dietary Guidelines working committee.</p>	Member	18 October 2021	6 July 2025	8/9
			Non-executive			

Qualifications of the accountable authority		Experience of the accountable authority		Position Title / Position held	Date of Commencement	Date of Cessation	Number of meetings of accountable authority attended
Name							
Ms Jane Lovell	<p>Master of Arts (International Relations) dissertation topic global governance of food security, Deakin University</p> <p>Graduate Certificate of Australian Rural Leadership, James Cook University</p> <p>Fellow, Australian Rural Leadership Program</p> <p>Diploma, Australian Institute of Company Directors</p> <p>Bachelor of Science (Honours), University of Melbourne</p>	<p>Ms Lovell has an extensive background in on-farm food safety and quality assurance. She has worked across the supply chain, including retailer distribution centres, packing houses, export businesses, freight and logistics and a broad range of farming enterprises. She has first-hand experience of the workings of government and has qualifications in Science, Corporate Governance and Leadership, and has a Masters in International Relations focusing on food security. Ms Lovell has considerable experience in the not-for-profit sector and has also been a member of numerous government working groups and committees.</p>	<p>Member</p> <p>Non-executive</p>	<p>8 April 2022</p> <p>7 April 2024</p> <p>Extension of appointment for 6-month period as per Section 117(5) of the FSANZ Act</p> <p>Extended by Gazetteal on 8 April 2024 for 6 months.</p>	<p>7 April 2024</p> <p>7 April 2024</p> <p>Extension of appointment for 6-month period as per Section 117(5) of the FSANZ Act</p> <p>Extended by Gazetteal on 8 April 2024 for 6 months.</p>	<p>8/9</p>	
Mr Deon Mahoney	<p>Diploma of Applied Science, Western Sydney University</p> <p>Diploma of Agricultural Microbiology, University of Sydney</p> <p>Master of Science in Agriculture, University of Sydney</p> <p>Fellow, Australian Institute of Food Science and Technology</p>	<p>Mr Mahoney has over 35 years' experience with the food industry, performing various roles including microbiological risk assessment, risk communication, food policy development, drafting and enforcement of food legislation, training and education, and establishing quality assurance programs. Mr Mahoney has previously worked for the WHO, the FAO, FSANZ and Dairy Food Safety Victoria. His international work has involved placements in over 25 countries, providing high-level scientific advice and guidance on ways to manage food safety.</p>	<p>Member</p> <p>Non-executive</p>	<p>8 April 2022</p> <p>7 April 2024</p> <p>Extension of appointment for 6-month period as per Section 117(5) of the FSANZ Act</p> <p>Extended by Gazetteal on 8 April 2024 for 6 months.</p>	<p>7 April 2024</p> <p>7 April 2024</p> <p>Extension of appointment for 6-month period as per Section 117(5) of the FSANZ Act</p> <p>Extended by Gazetteal on 8 April 2024 for 6 months.</p>	<p>7/9</p>	

Name	Qualifications of the accountable authority	Experience of the accountable authority	Position Title / Position held	Date of Commencement	Date of Cessation	Number of meetings of accountable authority attended
<p>Dr Roscoe Taylor</p>	<p>Bachelor of Arts Bachelor of Medicine and Bachelor of Surgery Diploma of Obstetrics Member of the Royal New Zealand College of General Practitioners Fellow of the Australian Faculty of Public Health Medicine Master of Environmental Science Graduate Diploma in Clinical Epidemiology Fellow of the Public Health Association of Australia Graduate, Australian Institute of Company Directors (GAICD)</p>	<p>Dr Taylor is a specialist in public health medicine with a broad background in general practice, humanities and environmental science. He occupied the statutory position of Director of Public Health in Tasmania from 2002–15 and also Chief Health Officer 2012–15. He has continued to work across a number of jurisdictions, maintaining interests in environmental health, communicable diseases and chronic disease prevention.</p>	<p>Member Non-executive</p>	<p>20 March 2023</p>	<p>21 March 2027</p>	<p>9/9</p>

Board committees

Under Section 18 of the FSANZ Act, the Board may establish committees as it sees fit to assist it in carrying out its functions. During 2023–2024 there were no changes to the following two ongoing committees:

- » Finance, Audit and Risk Management Committee
- » People and Culture Committee

Finance, Audit and Risk Management Committee

The Finance, Audit and Risk Management Committee (FARMC) supports the Board's oversight responsibilities relating to FSANZ's risk, control and compliance frameworks, financial statements, and performance reporting responsibilities. The FARMC Charter is available on the FSANZ website³.

In 2023–2024, the FARMC continued to monitor the corporate governance and risk management activities of the organisation. The committee regularly monitors the identification and management of risks to FSANZ, providing assurance that reasonable steps have been taken to address the risks by reducing the likelihood they will occur. FARMC endorsed changes to the FSANZ Fraud and Corruption Policy Statement, Fraud and Corruption Control Plan and the Fraud Risk Assessment to ensure compliance with the changes to the Fraud and Corruption Rule in the *Public Governance, Performance and Accountability (PGPA) Act* from 1 July 2024.

The FARMC was chaired by Board member Ms Teresa Ciprian who completed her term on the Board on 30 June 2024. It is composed of four FSANZ Board members and one independent member. Observers to FARMC meetings include representatives from the Australian National Audit Office, the Board Chair and the FSANZ CEO.

Table 2: Finance, Audit and Risk Management Committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Total annual remuneration (GST inc.)	Additional Information
Ms Teresa Ciprian (Chair)	See Table 2	4/4	\$11,733 per year	N/A
Ms Josephine Davey (Member)	See Table 2	4/4	\$5,872 per year	N/A
Dr Michael Dunbier (Member)	See Table 2	4/4	\$5,872 per year	N/A
Ms Jane Lovell (Member)	See Table 2	4/4	\$5,872 per year	N/A
Mr James Malizani (Independent Member)	MBA, FCA, CFO National Library of Australia	1/1	\$0	N/A

3 <https://www.foodstandards.gov.au/about/board/Pages/default.aspx>

People and Culture Committee

The People and Culture Committee (PCC) assists the Board in fulfilling its governance responsibilities in relation to FSANZ staff. The PCC advises the Board on issues relating to workforce strategy, workforce capability and agency culture.

The Committee was chaired by Board member Mr John Hart OAM. It is composed of five FSANZ Board members, with the FSANZ CEO an ex-officio member.

Table 3: People and Culture Committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended / total number of meetings	Additional Information
Mr John Hart (Chair)	See Table 2	4/4	N/A
Ms Suzanne Chetwin (Member)	See Table 2	4/4	N/A
Professor Mark Lawrence (Member)	See Table 2	4/4	N/A
Mr Deon Mahoney (Member)	See Table 2	4/4	N/A
Mr Roscoe Taylor (Member)	See Table 2	4/4	N/A

Compliance and assurance

Internal audit

The FARMC oversaw the 2023–24 Internal Audit Program, which was undertaken by a contracted external provider. The program provided assurance over FSANZ budget management processes, fraud control documentation and strategic planning processes. All audits identified that processes in place were effective but made recommendations for further improvements to better align with best practice.

Risk management

FSANZ is committed to strategically and systematically managing risks. The FSANZ Board is the accountable authority for FSANZ and is responsible for ensuring the establishment and maintenance of appropriate enterprise risk management and internal control systems.

The Board, acting through the CEO, has established a system of risk management that identifies, assesses, monitors and manages enterprise risks. The FSANZ Risk Management Framework provides the foundation for monitoring, reviewing and continually improving risk management with FSANZ. During 2023–24, FARMC updated risk registers arising

from the June 2023 annual risk workshop to support continuous improvement of our Risk Management Framework.

FSANZ participates in Comcover’s risk management benchmarking survey. This survey provides FSANZ an opportunity to review and benchmark its risk-related practices and processes against those of comparable agencies, and implement any changes based on results.

Compliance reporting

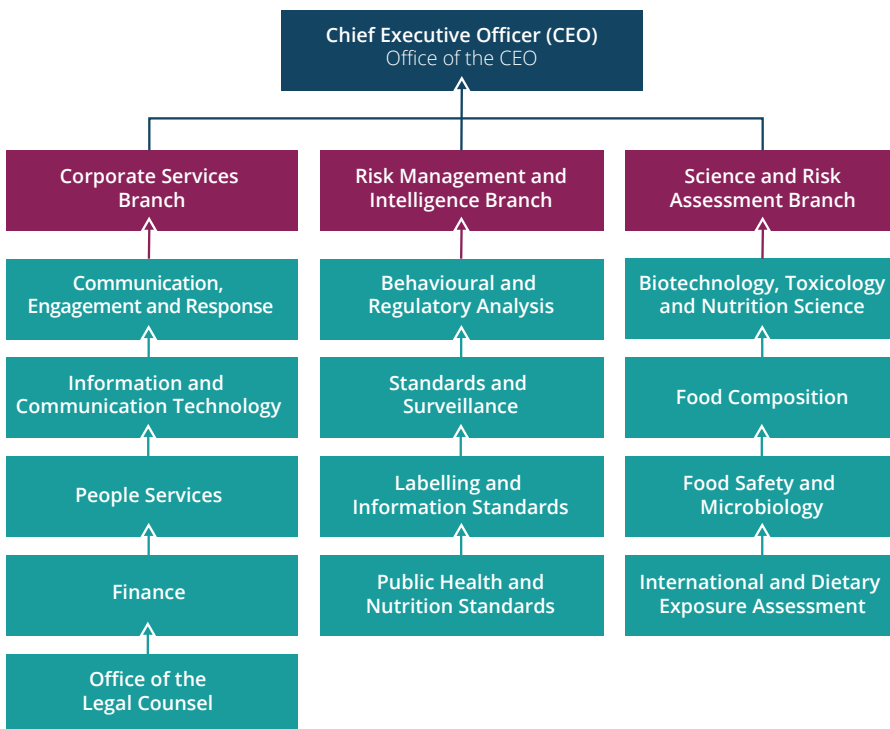
Section 17BE of the *Public Governance, Performance and Accountability Rule 2014* requires FSANZ to advise of any significant issues reported in relation to non-compliance with the finance law.

There were no significant instances of non-compliance with the finance law in the 2023–2024 finance year.

People

FSANZ delivers its work through 3 branches. Each branch supports teams with specialist expertise. A small team under the Office of the Chief Executive is responsible for governance, risk, standards management and Board Secretariat functions.

Organisation chart



Enterprise Agreement

The *Food Standards Australia New Zealand Enterprise Agreement 2024–2027* came into operation on 1 March 2024 after receiving an overwhelming 98% yes vote. The nominal expiry date for the Agreement is 28 February 2027.

Workforce Strategy

FSANZ sought input from the Board’s PCC in the development of the draft Workforce Strategy 2024–2028 (the Strategy) that will be tabled for final endorsement by PCC in their first meeting of 2024–25. The Strategy is aligned to the APS Workforce Strategy and the APS Reform Agenda, while ensuring that the future workforce challenges of FSANZ’s technical workforce delivering in a complex food regulatory system are met.

The Strategy has been developed against four priority pillars:

- » Creates a values-based and people-centred culture
- » Develops good leaders
- » Attracts and retains the best people
- » Builds workforce capability and future-proofs it.

The Strategy will assist FSANZ to:

- » understand its priorities in relation to workforce planning
- » take actions to improve workforce capabilities
- » respond to changes that may arise from the review of the FSANZ Act.

Learning and development

FSANZ continues to build its Learning and Development (L&D) function through a centralised framework. The framework is designed to meet current and emerging workforce capability requirements. Training initiatives in 2023–24 have focused on lifting Section Manager capabilities. They have included manager training, online staff training and tailored training solutions informed by individual performance development conversations. The FSANZ L&D framework is categorised into 4 key areas:

- » mandatory training
- » generalist training
- » leadership and management
- » specialised and technical training.

The Framework will be reviewed in 2024–25 to ensure that it aligns with the FSANZ Workforce Strategy.

Health and wellbeing

FSANZ has continued to provide all staff access to an Employee Assistance Program (EAP). Health and wellbeing initiatives have been diverse, leveraging offerings by the EAP provider and through dedicated programs such as flu vaccinations, workplace culture campaigns, diversity and inclusion initiatives. The Workplace Health and Safety framework was comprehensively reviewed for Board consideration, focusing on clarity of roles of staff, managers, the Executive and Board members.

FSANZ has an active Health and Safety Committee who have been instrumental in reviewing a range of policies and guidelines to ensure the ongoing health and safety of all FSANZ workers.

Australian Public Service Commission employee census results

Each year FSANZ participates in the Australian Public Service (APS) Census. The agency's response rate to the 2024 APS Employee Census was 91%, maintaining the strong response rate achieved in 2023. FSANZ also had a 77 index score for employee engagement, 3 points above the APS average and a 4 point increase from the 2023 census results.

There are several positive themes and observations drawn from the results. Improved scores have been achieved for:

- » Immediate supervisor and the Agency Executive
- » Enabling innovation. This reflects the impact of streamlined clearance processes and technical scientific reports.
- » Staff wellbeing. This reflects the emphasis given to lowering stress levels in the 2023 Census action plan.

As part of the FSANZ 2023 Census Action Plan, FSANZ worked collaboratively with staff to identify 3 key focus areas to develop: wellbeing, innovation and SES manager and communication. Actions were taken to raise awareness and understand the priority areas for the 2023–24 financial year. These included:

- » Support managers to have workload management conversations with staff
- » Streamline clearance processes, peer review and technical scientific reports
- » Invite the EL2 cohort to monthly executive meetings to discuss priorities and staff wellbeing

Management of human resources

Table 4: FSANZ Gender Data Current Reporting Period (2023–24)

Man/Male	Woman/Female	Non-binary	Prefer not to answer	Uses a different term
32	63	0	5	0

Notes:

Data has been sourced from the 2024 APS Employee Census. Data was collected in the period May – June 2024. This information is the only data source available to FSANZ on this topic, which aligns to new Annual Reporting requirements to describe gender in line with the Australian Bureau of Statistics' 'Standard for Sex, Gender, Variations of Sex Characteristics and Sexual Orientation Variables', (2020).

113 employees responded to the 2024 APS Employee Census. Completing the Census is not compulsory. The Census total therefore does not align with the workforce totals presented in the tables that follow for the current reporting period.

Table 5: All ongoing employees previous reporting period (2022–23)*

Location	Total
NSW	1
Qld	0
SA	1
Tas	2
Vic	1
WA	0
ACT	86
NT	1
ExternalTerritories	0
Overseas	17
Total	109

Table 6: All non-ongoing employees previous reporting period (2022–23)*

Location	Total
NSW	1
Qld	1
SA	0
Tas	1
Vic	0
WA	0
ACT	9
NT	0
ExternalTerritories	0
Overseas	4
Total	16

Note: *FSANZ is unable to report gender data by location as this could result in a significant risk of unintentional identification of employees.

Table 7: All Ongoing Employees Current Report Period (2023–24)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
Qld	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	2	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
Vic	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	28	1	29	47	16	63	0	0	0	0	0	0	0	0	0	92
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	4	1	5	10	1	11	0	0	0	0	0	0	0	0	0	16
Total	34	2	36	57	18	75	0	0	0	0	0	0	0	0	0	111

Table 8: All Non-Ongoing Employees Current Report Period (2023-24)

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
Qld	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vic	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	6	0	6	5	1	6	0	0	0	0	0	0	0	0	0	12
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	1	0	1	1	1	2	0	0	0	0	0	0	0	0	0	3
Total	7	0	7	9	2	11	0	0	0	0	0	0	0	0	0	18

Executive remuneration

Table 9: Information about remuneration for key management personnel

Name	Position title	Short-term Benefits		Other Benefits and allowances	Bonuses	Post-employment Benefits		Other long-term benefits		Total remuneration
		Base Salary				Superannuation Contributions	long service Leave	other long-term benefits	Termination benefits	
Sandra Cuthbert	Chief Executive Officer	349,321	4,052	-	38,392	15,409	-	-	407,175	
Luci Henson	General Manager	263,577	4,052	-	46,272	12,753	-	-	326,654	
Christel Leemhuis	General Manager	223,281	22,260	-	36,048	12,612	-	-	294,202	
Matthew O'Mullane	General Manager	62,838	1,025	-	8,574	28,838	-	-	101,274	
Glen Neal	General Manager	66,498	13,093	-	16,921	7,261	-	149,959	239,210	
Jennifer Hazelton	General Manager	50,863	-	-	7,906	1,381	-	-	60,150	
Glenys Beauchamp	Board Chair*	91,830	-	-	10,101	-	-	-	101,931	
Deon Mahoney	AU Board Member*	45,920	-	-	5,051	-	-	-	50,971	
Jane Lovell	AU Board Member*	51,210	-	-	5,633	-	-	-	56,843	
Josephine Davey	AU Board Member*	51,210	-	-	5,633	-	-	-	56,843	
John Hart	AU Board Member*	45,920	-	-	5,051	-	-	-	50,971	
Mark Lawrence	AU Board Member*	45,920	-	-	5,051	-	-	-	50,971	
Roscoe Taylor	AU Board Member*	45,920	-	-	5,051	-	-	-	50,971	
Palatasa Havea	NZ Board Member*	46,983	-	-	5,168	-	-	-	52,152	
Suzanne Chetwin	NZ Board Member*	46,053	-	-	5,066	-	-	-	51,118	
Teresa Farac-Ciprian	NZ Board Member*	56,551	-	-	6,221	-	-	-	62,772	
Michael Dunbier	NZ Board Member*	51,305	-	-	5,644	-	-	-	56,949	
Total		1,595,199	44,483	-	217,784	63,732	-	149,959	2,071,158	

* Non executive.

During the reporting period ended 30 June 2024, FSANZ had 6 executives and 11 non-executives who meet the definition of key management personnel. The remuneration of FSANZ's Chief Executive and Board members is made under the sub-section 7(B) and 7(4) of the *Remuneration Tribunal Act 1973*. The table above provides disaggregated information disclosed in Note 4.2. Key Management Personnel Remuneration of 2023-24 financial statements.

Table 10: Information about remuneration for other highly paid staff

Total remuneration bands	Number of other highly paid staff	Short-term benefits			Post-employment benefits		Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long serviceleave	Average other long-term benefits	Average termination benefits		
\$295,001 - \$320,000	1	241,303	-	-	38,111	16,700	-	-	-	296,114

During the reporting period ended 30 June 2024, FSANZ had one staff who met the definition of other highly paid staff.





4

FINANCIAL STATEMENTS

Financial performance overview	58
Independent Auditor's Report	59
2023–24 Financial Statements	61

Financial performance overview

FSANZ revenue from the Australian and New Zealand governments, cost recovery activities and from projects funded by other Australian Government entities totalled \$23.4 million in 2023–24, of which \$24.8 million was expended, primarily on employee costs. This resulted in a deficit of \$1.4 million which was slightly higher than anticipated in the published 2023–24 Budget and a deterioration from the prior year surplus.

Total income in 2023–24 was \$23.4 million, compared to \$23.5 million in 2022–23, a decrease of \$0.1 million. The decrease largely related to a reduction in Commonwealth Government funding and lower cost recovery revenue. These decreases was partially offset by an increase in interest revenue.

Total expenditure in 2023–24 was \$24.8 million, compared to \$23.5 million in 2022–23, an increase of \$1.3 million. The increase in expenses primarily related to increases across a range of supplier expenditure areas including legal, engagement of external contractors and Information and Communication Technology costs.

Assets and liabilities remained relatively stable when compared to the prior year, total assets decreased in 2023–24 by \$1.0 million mainly due to depreciation of non-financial assets. Total liabilities increased in 2023–24 by \$0.4 million, this was primarily due to an increase in unearned revenue received from new project activity which was slightly offset by progress made against lease liabilities.

Further information and explanations of major budget variations are included in the Financial Statements.

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

To the Assistant Minister for Health and Aged Care

Opinion

In my opinion, the financial statements of Food Standards Australia New Zealand (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority, Chief Executive and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cashflow Statement;
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information .

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Board is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Board is also responsible for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office 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 statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, 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 my 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 the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority'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 I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Peter Kerr
Executive Director
Delegate of the Auditor-General
Canberra
26 September 2024

2023-24 Financial Statements

Food Standards Australia New Zealand

FINANCIAL STATEMENTS

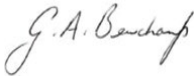
for the period ended 30 June 2024

STATEMENT BY THE ACCOUNTABLE AUTHORITY, CHIEF EXECUTIVE AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that Food Standards Australia New Zealand will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the directors.



Glenys Beauchamp
Chair
FSANZ Board
26 September 2024



John Hart
Chair FARMC
FSANZ Board
26 September 2024



Sandra Cuthbert
Chief Executive officer
FSANZ
26 September 2024



Adrian Rowles
Chief Financial officer
FSANZ
26 September 2024

Food Standards Australia New Zealand
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2024

		2024	2023	Original ¹ Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	17,551	17,449	17,908
Suppliers	1.1B	4,971	3,916	3,699
Depreciation and amortisation	2.2A	2,211	2,105	2,032
Finance costs	1.1C	67	64	51
Foreign exchange losses	1.1D	24	5	-
Write-down and impairment of other assets	1.1E	6	-	-
Total expenses		24,830	23,539	23,690
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	3,135	3,259	2,760
Interest	1.2B	750	493	300
Other revenue	1.2C	2,049	2,032	2,008
Total own-source revenue		5,934	5,784	5,068
Gains				
Gains from sale of assets		-	4	-
Other gains	1.2D	50	19	-
Total gains		50	23	-
Total own-source income		5,984	5,807	5,068
Net cost of services		(18,846)	(17,732)	(18,622)
Revenue from Government	1.2E	17,458	17,675	17,458
Surplus/ (Deficit) on continuing operations		(1,388)	(57)	(1,164)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve ²	2.2A	-	133	-
Total other comprehensive income		-	133	-
Total comprehensive income/ (Loss)		(1,388)	76	(1,164)

The above statement should be read in conjunction with the accompanying notes.

¹FSANZ's budget as published in the 2023-24 Portfolio Budget Statements.

²All revaluations conducted (2023) were in accordance with the revaluation policy stated at Note 2.2.

Food Standards Australia New Zealand

STATEMENT OF FINANCIAL POSITION

as at 30 June 2024

		2024	2023	Original ¹
	Notes	\$'000	\$'000	Budget
				\$'000
ASSETS				
Financial assets				
Cash and cash equivalents ²	2.1A	2,205	2,237	1,215
Trade and other receivables	2.1B	865	344	307
Investments - term deposits ²	2.1C	13,000	13,000	11,000
Total financial assets		16,070	15,581	12,522
Non-financial assets				
Buildings - leasehold improvements ³	2.2A	5,659	6,602	5,348
Plant and equipment	2.2A	556	663	401
Intangibles	2.2A	1,096	1,291	2,594
Other non-financial assets	2.2B	739	942	639
Total non-financial assets		8,050	9,498	8,982
Total assets		24,120	25,079	21,504
LIABILITIES				
Payables				
Suppliers	2.3A	1,032	937	1,081
Other payables	2.3B	5,538	4,327	3,162
Total payables		6,570	5,264	4,243
Interest bearing liabilities				
Leases	2.4	4,412	5,322	4,092
Total interest bearing liabilities		4,412	5,322	4,092
Provisions				
Employee provisions	4.1	5,059	4,914	4,694
Other provisions	2.5	193	305	324
Total provisions		5,252	5,219	5,018
Total liabilities		16,234	15,805	13,353
Net assets		7,886	9,274	8,151
EQUITY				
Contributed equity		1,823	1,823	1,823
Asset revaluation reserve		2,646	2,646	2,513
Retained surplus		3,417	4,805	3,815
Total equity		7,886	9,274	8,151

The above statement should be read in conjunction with the accompanying notes.

¹FSANZ's budget as published in the 2023-24 Portfolio Budget Statements.

²Investments are included under cash and cash equivalents balance in the original budget presented in the Portfolio Budget Statements while classified separately above.

³Right-of-use assets are included in the building - leasehold improvements.

Food Standards Australia New Zealand
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2024

	Contributed equity		Retained surplus		Asset revaluation surplus		Total equity	
	2024	Original Budget ¹	2024	Original Budget ¹	2024	Original Budget ¹	2024	Original Budget ¹
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance								
Balance carried forward from previous period	1,823	1,823	4,862	4,979	2,513	2,513	9,198	9,315
Adjusted opening balance	1,823	1,823	4,862	4,979	2,513	2,513	9,274	9,315
Comprehensive income								
Surplus/(Deficit) for the period	-	-	(1,388)	(1,164)	-	133	(1,388)	(1,164)
Other comprehensive income	-	-	-	-	-	-	-	-
Total comprehensive income	-	-	(1,388)	(1,164)	-	133	(1,388)	(1,164)
Closing balance as at 30 June	1,823	1,823	3,417	3,815	2,646	2,513	7,886	8,151

The above statement should be read in conjunction with the accompanying notes.

¹FSANZ's budget as published in the 2023-24 Portfolio Budget Statements.

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Food Standards Australia New Zealand

CASHFLOW STATEMENT

for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original ¹ Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Receipts from Australian Government		17,458	17,675	17,458
Receipts from New Zealand Government		1,995	1,970	2,008
Sale of goods and rendering of services		2,929	3,513	2,760
Interest		735	493	300
Net GST received		(23)	580	320
Other		46	62	-
Total cash received		23,140	24,293	22,846
Cash used				
Employees		17,815	16,897	17,908
Suppliers		3,402	4,943	4,319
Net GST paid		-	10	320
Interest payments of lease liabilities		54	64	51
Total cash used		21,271	21,914	22,598
Net cash from operating activities		1,869	2,379	248
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of assets		-	4	-
Total cash received		-	4	-
Cash used				
Purchase of property, plant and equipment and intangibles		676	928	1,350
Investments		-	(10)	-
Total cash used		676	918	1,350
Net cash used by investing activities		676	914	(1,350)
FINANCING ACTIVITIES				
Cash used				
Principal payments of lease liabilities		1,201	1,161	1,142
Total cash used		1,201	1,161	1,142
Net cash from/(used by) financing activities		1,201	1,161	(1,142)
Net increase in cash held		(8)	304	(2,244)
Cash and cash equivalents at the beginning of the reporting period ²		2,237	1,938	14,459
Effect of exchange rate movements on cash and cash equivalent at the beginning of the reporting period		(24)	(5)	-
Cash and cash equivalents at the end of the reporting period	2.1A	2,205	2,237	12,215

The above statement should be read in conjunction with the accompanying notes.

¹FSANZ's budget as published in the 2023-24 Portfolio Budget Statements.

²Cash in the original budget includes cash held for investments – term deposits.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

Budget variation commentary
 The table below provides explanations for major variances between the original budget estimates, as published in the 2023-24 Portfolio Budget Statements (PBS), and the actual financial performance and position for the year.

Variances are considered to be major based on the following criteria:

- the variance between budget and actual is greater than \$500,000; or
- an item below this threshold that is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the entity.

Where an item was not originally budgeted for in the PBS, for example asset revaluations or the sale of asset adjustments, explanations will only be provided if the variance is considered 'major'.

Explanation of major variances	Affected line item
<p><u>Cash and cash equivalents and investments – term deposits</u> Cash held at bank and investments are higher than original budget primarily due to the reasons detailed below under intangibles and other payables. Please note that investments are included under cash and cash equivalents in the PBS while classified separately in the Statement of Financial Position.</p>	Cash and cash equivalents Investments – term deposits (Statement of Financial Position)
<p><u>Intangibles</u> FSANZ has delayed the replacement of the Harvest database while investigation into alternative software options is undertaken, including procuring the database through a software as a service model. This also resulting in cash being retained by the agency that was set aside for the Harvest replacement.</p>	Intangibles Cash and cash equivalents (Statement of Financial Position)
<p><u>Suppliers expenses and payables</u> The higher than anticipated supplier expenses were a result of increased spending activity, including additional one-off legal costs, increased use of temporary staff and external providers due to staff vacancies, higher prices for ICT services and recommencement of food testing for an upcoming edition of the Australian Total Diet Study which was last published in 2021.</p>	Suppliers Employee benefits (Statement of Comprehensive Income) Suppliers - trade creditors and accruals (Statement of Financial position) Suppliers expenses (Cash Flow Statement)
<p><u>Revenue from contracts with customers, trade and other receivables and other payables (unearned revenue)</u> Revenue from contracts with customers was higher than expected primarily due to the establishment of new projects which occurred late in the financial year, this also contributed to the increase to unearned revenue and cash held at the end of the financial year.</p>	Revenue from contracts with customers Other revenue (Statement of Comprehensive Income) Cash and cash equivalents Investments – term deposits Trade and other receivables Other payables (unearned revenue) (Statement of Financial position) Sale of goods and rendering of services (Cash Flow Statement)

Food Standards Australia New Zealand

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2024

Overview

Objectives of the Food Standards Australia New Zealand

Food Standards Australia New Zealand (FSANZ) was established to implement an agreement with States and Territories to achieve the goals of a high degree of consumer confidence in the quality and safety of food that is available in Australia and New Zealand; an effective, transparent and accountable regulatory framework within which industry can work efficiently; the provision of adequate information about food to support informed food choices; and the harmonisation of food standards in Australia and New Zealand, and internationally.

Basis of preparation of the financial statements

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA).

The financial statements have been prepared in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and rounded to the nearest thousand dollars (\$'000) unless otherwise specified.

Significant accounting judgements and estimates

In the process of applying the accounting policies listed in this note, FSANZ has made the following judgements that have the most significant impact on the amounts recorded in the financial statements:

- fair value of buildings, property, plant and equipment has been taken to be the depreciated replacement cost as determined by an independent valuer.
- leave provision has been estimated using present value techniques in accordance with the shorthand method as permitted by the FRR. This takes into account expected salary growth and future discounting using bond rates.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

New Accounting Standards

All new/revised/amending standards and/or interpretations that issued prior to the sign-off date are applicable to the current reporting period did not have a material effect on FSANZ's financial statements.

Taxation

FSANZ is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Events after the reporting period

There have been no significant subsequent events after the reporting period that impact on the financial statements for the year ended 30 June 2024.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

1: Financial Performance

This section analyses the financial performance of FSANZ for the year ended 2024.

1.1: Expenses

	2024	2023
	\$'000	\$'000
1.1A: Employee Benefits		
Salaries and wages	13,262	12,955
Superannuation - defined contribution plans	1,612	1,664
Superannuation - defined benefit plans	701	754
Leave and other entitlements	1,802	1,593
Separation and redundancies	174	483
Total employee benefits	17,551	17,449

Accounting Policy

Accounting policies for employee related expenses is contained in the People and Relationships section.

1.1B: Suppliers

Goods and services supplied or rendered

Employment related	33	37
Consultants	539	680
Temporary staff	399	69
Fees for service	631	369
Learning and development	190	211
Library	215	135
Travel	529	522
Legal fees	328	64
ICT expenses	1,415	1,273
Property	103	86
Audit fees	65	65
Other operating costs	448	343
Total goods and services supplied or rendered	4,895	3,854
Goods supplied	305	247
Services rendered	4,590	3,607
Total goods and services supplied or rendered	4,895	3,854
Other suppliers		
Workers compensation expenses	76	62
Total other suppliers	76	62
Total suppliers	4,971	3,916

FSANZ has no short-term lease commitments as at 30 June 2024.

Accounting Policy

Short-term leases and leases of low-value assets

FSANZ has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000). FSANZ recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

1.1: Expenses (Contd.)

	2024	2023
	\$'000	\$'000
1.1C: Finance Costs		
Interest on lease liabilities	54	64
Unwinding of discount on makegood provision	13	-
Total finance costs	67	64

The above lease disclosures should be read in conjunction with the accompanying notes 2.2, 2.4 and 2.5.

Accounting Policy

All borrowing costs are expensed as incurred.

1.1D: Foreign Exchange losses

Non-speculative	24	5
Total foreign exchange losses	24	5

1.1E: Write-down and impairment of other assets

Impairment of property, plant and equipment	6	-
Total write-down and impairment of other assets	6	-

1.2: Own-Source Revenue and Gains

	2024	2023
	\$'000	\$'000
1.2A: Revenue from contracts with customers		
Cost recovery fees	800	909
Project revenue from other Government entities	2,335	2,350
Total revenue from contracts with customers	3,135	3,259
Disaggregation of revenue from contracts with customers		
Major product / service line:		
Regulatory services	800	909
Service delivery	2,335	2,350
	3,135	3,259
Type of customer:		
Australian Government entities (related parties)	2,335	2,350
Non-government entities	800	909
	3,135	3,259
Timing of transfer of goods and services:		
Over time	3,135	3,259
	3,135	3,259

Food Standards Australia New Zealand

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2024

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

Revenues from projects undertaken on behalf of other Commonwealth agencies is recognised progressively during the term of the project when performance obligations are satisfied and can be measured. The measurement of performance obligations over time is made by judgements made by Project Managers by reference to the percentage of work completed at reporting date.

Revenues from projects undertaken on behalf of other Commonwealth agencies that do not have performance obligations are recognised in the year that the revenues are received.

Revenue from fee for service is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- the probable economic benefits associated with the transaction will flow to FSANZ.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

1.2: Own-Source Revenue and Gains (Contd.)

	2024	2023
	\$'000	\$'000
1.2B: Interest		
Term deposits	750	493
Total interest	750	493

Accounting Policy

Interest revenue is recognised using the effective interest method.

1.2C: Other Revenue

New Zealand Government funding ¹	1,995	1,970
Other	54	62
Total revenue from Government	2,049	2,032

¹In prior annual reports New Zealand Government funding was included under revenue from contracts with customers.

1.2D: Other Gains

Change in fair value through profit & loss	-	19
Other	50	-
Total other income	50	19

Accounting Policy

Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to then buyer.

1.2E: Revenue from Government

Payments from Portfolio Department - Department of Health and Aged Care	17,458	17,675
Total revenue from Government	17,458	17,675

Accounting Policy

Revenue from Government

Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to this entity) is recognised as Revenue from Government by the corporate Commonwealth entity unless the funding is in the nature of an equity injection or a loan.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

2: Financial position

This section analyses FSANZ's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1: Financial assets

	2024	2023
	\$'000	\$'000
2.1A: Cash and Cash Equivalents		
Cash at bank - Australia	2,040	2,227
Cash at bank - New Zealand	165	10
Total cash and cash equivalents	2,205	2,237

Accounting Policy

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- cash on hand; and
- demand deposits in bank accounts with an original maturity of 12 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

2.1B: Trade and Other Receivables

Goods and services receivables

Goods and services	364	59
Total goods and services receivables	364	59

GST receivable from the Australian Taxation Office	158	135
Interest receivable	113	98
Leave liability transfer receivables	230	52
Total other receivables	501	285
Total trade and other receivables	865	344

Accounting Policy

Financial Assets

Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Accounting Judgements and Estimates

There are no material accounting judgements and estimates that impact on the above.

2.1C: Investments

Term deposits	13,000	13,000
Total investments	13,000	13,000

Accounting Policy

FSANZ invests in only Authorised Deposit-Taking Institutions (ADIs). Deposits that are made for a period of 3 months or more are classified as investments.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

2.2: Non-financial assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings - Leasehold Improvements	Plant and Equipment	Intangibles ¹	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023				
Gross book value	1,839	663	3,898	6,400
Accumulated depreciation, amortisation and impairment	(124)	-	(2,607)	(2,731)
Gross book value ROU	9,743	-	-	9,743
ROU - Accumulated depreciation	(4,856)	-	-	(4,856)
Total as at 1 July 2023	6,602	663	1,291	8,556
Additions:				
Purchases	382	189	105	676
Right-of-use assets	394	-	-	394
Impairments recognised in net cost of services	-	(6)	-	(6)
Depreciation and amortisation	(416)	(290)	(300)	(1,006)
Depreciation on right-of-use assets	(1,204)	-	-	(1,204)
Right-of-use assets disposals other movements	(99)	-	-	-
Total as at 30 June 2024	5,659	556	1,096	7,311
Total as at 30 June 2024				
Gross book value	1,964	846	4,003	6,813
Accumulated depreciation, amortisation and impairment	(382)	(290)	(2,907)	(3,579)
Gross book value ROU	9,248	-	-	9,248
ROU - Accumulated depreciation	(5,171)	-	-	(5,171)
Total as at 30 June 2024	5,659	556	1,096	7,311
Carrying amount of right-of-use assets	4,078			4,078

No indicators of impairment were found for property, plant and equipment or land and buildings and intangibles at 30 June 2024.

No property, plant or equipment or land and buildings is held for sale, however, some assets may be sold as part of the normal refresh process within the next 12 months.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

FSANZ has no contractual commitments for the acquisition of property, plant, equipment and intangible assets.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$10,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total). The asset recognition threshold was increased from \$5,000 to \$10,000 from 1 July 2023.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the FSANZ where there exists an obligation to restore the property to prescribed conditions. These costs are included in the value of the FSANZ's leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by FSANZ as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets does not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset is restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to FSANZ using, in all cases, the straight-line method of depreciation. Leasehold improvements are depreciated on a straight line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<u>2024</u>	<u>2023</u>
Leasehold improvements	Lease terms	Lease terms
Plant and equipment	3 to 10 years	3 to 10 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Food Standards Australia New Zealand

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2024

Impairment

All assets were assessed for impairment at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Gallery were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

FSANZ's intangibles comprise internally developed software for internal use and externally purchased software. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Internally developed software and purchased software with values of \$25,000 or greater are capitalised. Any purchases under these thresholds are expensed in the year of acquisition (other than when they form part of a group of similar items which are significant in total).

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of FSANZ's purchased software are 4 years (2023: 4 years) and 10 years (2023: 10 years) for internally developed software.

All software assets were assessed for indications of impairment as at 30 June 2024 and were not found to be impaired.

2.2B: Non-Financial Assets (Contd.)

	2024	2023
	\$'000	\$'000
2.2B: Other Non-Financial Assets		
Prepayments	739	942
Total other non-financial assets	739	942

No indicators of impairment were found for other non-financial assets.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

2.3: Payables

	2024	2023
	\$'000	\$'000
2.3A: Suppliers		
Trade creditors and accruals	1,032	937
Total suppliers	1,032	937

Suppliers expected to be settled in no more than 12 months. Settlement was usually made within 30 days.

2.3B: Other payables

Salaries and wages	463	419
Leave payable	144	158
Paid parental leave	1	8
Separations and redundancies	25	234
Unearned income	4,856	3,508
Other	49	-
Total other payables	5,538	4,327

Accounting Policy

Unearned Income

Amounts received in advance for services not yet provided or work not yet undertaken are recorded as unearned income and meets the definition of contract liabilities under AASB15.

2.4: Interest Bearing Liabilities

	2024	2023
	\$'000	\$'000
2.4 Leases		
Lease liabilities	4,412	5,322
Total leases	4,412	5,322

Total cash outflow for leases for the year ended 30 June 2024 was \$1.255m (2023: \$1.414m).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	1,199	1,235
Between 1 to 5 years	3,327	4,220
Total leases	4,526	5,455

FSANZ in its capacity as lessee holds leases in Canberra, Australia and Wellington, New Zealand that make up of the above, which are long term and contain both extension options and regular increases in rent. During 2023-24, the FSANZ lease in New Zealand expired, a new lease was entered into from 1 May 2024.

Accounting Policy

For all new contracts entered into, FSANZ considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2024***2.5: Other Provisions****2.5 Other provisions**

	\$'000
Opening balance as at 1 July 2023	305
Amounts used	(126)
Remeasured make good provision	14
Total as at 30 June 2024	193

As at 30 June 2024, FSANZ has 1 agreement for the leasing of a premise which have provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

3: Funding

This section identifies FSANZ's funding structure.

3.1: Regulatory Charging Summary

	2024	2023
	\$'000	\$'000
Amounts applied		
Own-source revenue	800	909
Total amounts applied	800	909
Expenses		
Regulatory charging activities	956	910
Total expenses	956	910
External revenue		
Regulatory charging activities	800	909
Total external revenue	800	909
Total amounts written-off	-	-

Regulatory charging activities:

FSANZ recovers the costs of developing food regulatory measures. The authority to recover costs is set out in section 146 of the *Food Standards Australia New Zealand Act 1991* (FSANZ Act) which provides that the *Food Standards Australia New Zealand Regulations 1994* (the Regulations) may charge for services provided by FSANZ.

FSANZ recovers costs associated with applications to vary the Australia New Zealand Food Standards Code (the Code) in two circumstances:

- the applicant has requested to have the consideration of the application expedited; or
- the application is to develop or vary a standard and the development or variation of the standard would confer an exclusive capturable commercial benefit on the applicant.

Documentation (Cost Recovery Implementation Statement) for the above activity is available at:

<https://www.foodstandards.gov.au/cost-recovery-implementation-statement>

3.2: Net cash appropriation arrangements

	2024	2023
	\$'000	\$'000
Total comprehensive income/(loss) - as per the statement of Comprehensive Income	(1,388)	76
Plus : depreciation of right-of-use assets ¹	1,204	1,222
Less : lease principal repayments ¹	1,201	1,161
Net Cash Operating Surplus/ (Deficit)	(1,385)	137

¹The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2024***4: People and relationships**

This section describes a range of employment and post-employment benefits provided to our relationships with other key people.

4.1: Employee provisions

	2024	2023
	\$'000	\$'000
Employee provisions		
Leave	5,059	4,914
Total employee provisions	5,059	4,914

Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including FSANZ's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the shorthand method as permitted in the FRR. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. FSANZ recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Superannuation

FSANZ's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

FSANZ makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. FSANZ accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

Accounting Judgements and Estimates

Employee provisions are dependent on management assumptions for their measurement. No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next reporting period.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

4.2: Key management personnel remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the FSANZ, directly or indirectly, including any director (whether executive or otherwise) of that FSANZ. The FSANZ has determined the key management personnel to be the Chief Executive Officer, General Managers and Board of Directors. Key management personnel remuneration is reported in the table below:

	2024	2023
	\$'000	\$'000
Short-term employee benefits	1,639	1,688
Post-employment benefits	218	205
Other long-term employee benefits	64	116
Termination benefits	150	-
Total key management personnel remuneration expenses¹	2,071	2,009

The total number of paid part time Directors (board positions) that are included in the above table are 11 (2023:11). The total number of key management personnel that are included in the above table are 17 (2023:15). The remuneration of FSANZ's Chief Executive and Board members is made under the sub-section 7(3) and 7(4) of the *Remuneration Tribunal Act 1973*.

¹The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by FSANZ.

4.3: Related party disclosures

Related party relationships:

FSANZ is an Australian Government controlled entity. Related parties to FSANZ are key management personnel including the portfolio minister and other Australian Government Entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the FSANZ, it has been determined that there are no related party transactions to be separately disclosed.

Food Standards Australia New Zealand

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2024

5: Management uncertainties

This section analyses how FSANZ manages financial risks within its operating environment.

5.1: Contingent assets and liabilities

There are no quantifiable or unquantifiable contingent assets or liabilities as at 30 June 2024 (2023: nil).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

5.2: Financial instruments

	2024	2023
	\$'000	\$'000
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	2,205	2,237
Trade and other receivables	707	209
Investment	13,000	13,000
Total financial assets at amortised cost	15,912	15,446
Total financial assets	15,912	15,446
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	1,032	937
Total financial liabilities measured at amortised cost	1,032	937
Total financial liabilities	1,032	937
5.2A Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest revenue	750	493
Exchange gains/(losses)	(24)	(5)
Net gains on financial assets at amortised cost	726	488

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

Accounting Policy

Financial Assets

In accordance with AASB 9 Financial Instruments, FSANZ classifies its financial assets as:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

The classification depends on both FSANZ's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when FSANZ becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Comparatives have not been restated on initial application.

Financial Assets at Amortised cost

Financial assets included in this category need to meet two criteria:

- the financial asset is held in order to collect the contractual cash flows; and
- the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Financial Assets at Fair Value Through Other Comprehensive Income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

Financial Assets at Fair Value Through Profit or Loss (FVTPL)

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets don't meet the criteria of financial assets held at amortised cost.

Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset.

Shares in managed funds are classified and accounted for as financial assets at fair value through profit or loss.

Financial Liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Financial Liabilities at Amortised Cost

Financial liabilities are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Food Standards Australia New Zealand**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS***for the period ended 30 June 2024***5.3: Fair value measurements**

The following table provides an analysis of assets that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value measurements.

5.3A Fair value measurement

	Fair value measurements at the end of the reporting period	
	2024	2023
	\$'000	\$'000
Non-financial assets		
Leasehold improvements	1,581	1,582
Other property, plant and equipment	556	151
Total Non-financial asset	2,137	1,733

Accounting Policy

FSANZ's asset policy requires that a formal independent valuation process is conducted at least once every three to four years. In years when an independent valuation is not conducted, an assessment is performed by management to ensure that the fair value criterion is reasonable. This assessment normally focuses on 'indicators' to determine whether there has been a material movement in the carrying amount of the assets since the last reporting date.

No change in valuation technique occurred during the period. The highest and best use of all non-financial assets are the same as their current use.

Food Standards Australia New Zealand
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2024

6: Other information

6.1: Aggregated assets and liabilities

	2024	2023
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	2,205	2,237
Trade and other receivables	865	344
Investments - term deposits	13,000	13,000
Others non-financial assets	739	942
Total no more than 12 months	16,809	16,523
More than 12 months		
Buildings - leasehold improvements	5,659	6,602
Plant and equipment	556	663
Intangibles	1,096	1,291
Total more than 12 months	7,311	8,556
Total assets	24,120	25,079
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers - trade creditors and accruals	1,032	937
Other payables	5,538	4,327
Leases	1,149	1,161
Employee provisions	1,812	1,873
Total no more than 12 months	9,531	8,298
More than 12 Months		
Leases	3,263	4,161
Employee provisions	3,247	3,040
Other provision	193	305
Total More than 12 months	6,703	7,507
Total liabilities	16,234	15,805

fruit
TOAST



FIG BAR



AGA BAR



Pain Au
Chocolat



Apple
Crumble

Portuguese
Tart



issant Escargot



Apticot



Sour Cherry





APPENDICES

APPENDIX 1 – Work Plan	86
APPENDIX 2 – Report against the FSANZ Act requirements	89
APPENDIX 3 – 2023–24 summary report on emerging issues	100
APPENDIX 4 – List of requirements	102
APPENDIX 5 – Australian Public Service Net Zero 2030 Reporting	106

APPENDICES

APPENDIX 1

Work Plan

Under Section 20 of the *Food Standards Australia New Zealand Act 1991* (the FSANZ Act), FSANZ is required to maintain a publicly available Work Plan. The Work Plan provides details of the progress of all applications and proposals intended to amend the Australia New Zealand Food Standards Code (the Code). The Work Plan is regularly updated and published on the FSANZ website. Section 20 of the FSANZ Act requires FSANZ to report annually on the Work Plan.

Proposals are prepared by FSANZ and are large, significant pieces of work which deliver outcomes across the food system and support Ministerial priorities. Applications generally relate to targeted amendments of specific areas of the Code, anyone can make an application to FSANZ to amend the Code. Under the FSANZ Act, applicants can choose, or may be required, to pay a fee to cover the costs of FSANZ assessment of their application. Work on paid applications starts immediately on payment while work on unpaid applications starts when resources become available. The current lead time for starting work on unpaid applications varies from 12-18 months. Proposals are not governed by statutory timeframes but are progressed in accordance with timeframes published in the Work Plan. The tables below provide detail on applications and proposals listed and assessed on the Work Plan for the 2023–24 reporting period. More information on the figures below is in Appendix two. There may be discrepancies where decisions have been made in one financial year and the notification of that decision is made in the next financial year.

Table 11: Applications and proposals on the Work Plan

As at	30 June 2019	30 June 2020	30 June 2021	30 June 2022	30 June 2023	30 June 2024
General procedure	20 (8 paid)	22 (12 paid)	39 (9 paid)	34 (9 paid)	30 (16 paid)	28 (18 paid)
Minor procedure	0	0	0	0	0	0
Major procedure	4 (1 paid)	8 (1 paid)	1 (paid)	5	6 (1 paid)	5 (1 paid)
High level health claims	0	0	0	0	0	0
Urgent applications or proposals	0	1	0	1	0	0
Under review	0	2	0	0	0	0
TOTAL	24	33	40	40	36	33

Table 12: Total applications received and accepted and proposals prepared

As at	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Applications	11	17	21	19	20	23
Proposals	2	4	3	5	2	3
TOTAL	13	21	24	24	22	26

Table 13: Applications and proposals approved, withdrawn, abandoned or rejected

As at	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Approvals made by the FSANZ Board	20	22	16	18	22	28
Final assessments made by the FSANZ Board (pre-2007)	0	0	0	0	0	0
Applications withdrawn or rejected	4	0	5	5	4	8
TOTAL	24	22	21	23	26	36

FOOD MINISTERS' MEETING

Table 14: Notification outcomes

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Approval decisions notified	20	20	16	18	22	28
Final assessment decisions notified (pre-2007)	0	0	0	0	0	0
Requests for review	0	2	0	0	0	0
Review decisions notified	0	0	0	0	0	0
With the Food Ministers' Meeting (FMM) or awaiting notification to the FMM	7	2	2	7	3	4

REVIEWS REQUESTED BY THE FOOD MINISTERS' MEETING

The Food Ministers' Meeting is notified of any FSANZ decision to amend current standards. Following notification, the Ministers may request a review of the FSANZ decision if at least 6 of the 10 Ministers support such a review.

Under the 2008 Inter-Governmental Food Regulation Agreement, Ministers can request reviews of FSANZ decisions based on one or more of the following criteria:

1. it is not consistent with existing policy guidelines set by the Food Ministers' Meeting
2. it is not consistent with the objectives of the legislation which establishes FSANZ
3. it does not protect public health and safety
4. it does not promote consistency between domestic and international food standards where these are at variance
5. it does not provide adequate information to enable informed choice
6. it is difficult to enforce or comply with in both practical or resource terms
7. it places an unreasonable cost burden on industry or consumers.

No reviews were requested in 2023-24.

MINISTERIAL POLICY GUIDELINES AND STATEMENTS

The Food Ministers' Meeting is responsible for developing food regulatory policy for domestic and imported foods and developing policy guidelines for setting food standards for domestic and imported foods. In developing or reviewing food regulatory measures and variations to food regulatory measures, under the FSANZ Act (Section 18), FSANZ must have regard to any written policy guidelines formulated by Ministers and notified to FSANZ for these purposes.

GAZETAL OF VARIATIONS 1 JULY 2023 TO 30 JUNE 2024

Gazettal and registration on the Federal Register of Legislation of amendments to the Code occurs throughout the year after the Food Ministers' Meeting notifies FSANZ that it does not seek a review of FSANZ's decision on a standard or a variation to a standard or if, after a review by FSANZ, Ministers accept or amend the standards or variation to a standard.

FSANZ gazetted amendments to the Code relating to 25 applications and 3 proposals. Gazetted amendments are listed in Appendix two.

APPENDIX 2

Report against the FSANZ Act requirements

APPLICATIONS RECEIVED AND PROPOSALS PREPARED BEFORE 1 OCTOBER 2007

Section 69 of the *Food Standards Australia New Zealand Act 1991* (as was in force prior to 1 July 2007) requires FSANZ to report on its processing of applications and proposals received or prepared before 1 October 2007.

During 2023–2024, 1 application (A613) received before 1 October 2007 remained on the Work Plan pending advice from applicants:

1. Nil withdrawn
2. Nil rejected by FSANZ
3. Nil finalised and notified to the Food Ministers' Meeting
4. Nil considered after a request for a review and notified to the Food Ministers' Meeting
5. 1 remained on the Work Plan as at 30 June 2023.

During 2023–2024, 1 proposal (P290) prepared before 1 October 2007 remained on our Work Plan:

1. Nil withdrawn
2. Nil rejected by FSANZ
3. Nil finalised and notified to the Food Ministers' Meeting
4. Nil considered after a request for a review and notified to the Food Ministers' Meeting
5. 1 remained on the Work Plan as at 30 June 2023.

(e) Any occasion during 2023–2024 that FSANZ, after preparing a draft standard or a draft variation of a standard, failed to make a decision under section 18 of the FSANZ Act (as was in force prior to 1 July 2007) within the period required under section 35 (as was in force prior to 1 July 2007) and a statement of the reasons for that failure:

Application A613 – *Definitions for Nutritive Substance & Nutritive Ingredients* remains on the work plan while Proposal P1024 - *Revision of the Regulation of Nutritive Substances and Novel Foods* seeks to develop an alternative framework for the regulation of nutritive substances and novel foods in the Australia New Zealand Food Standards Code.

Proposal P290 – *Food Safety Programs for Catering Operations* to the General Public is being progressed to Board approval in 2024-25 following the completion of Proposal P1053 - *Food Safety Management tools* in December 2023.

(f) Extensions of time FSANZ granted under subsection 35(2) of the FSANZ Act (as was in force prior to 1 July 2007) during 2023–2024 and the reasons for those extensions:

Nil

(g) The number of applications made to the Administrative Appeals Tribunal during 2023–2024 for a review of a decision made by FSANZ:

Nil

(h) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2023–2024:

N/A

(i) The number of standards made under the FSANZ Act (as was in force prior to 1 July 2007) during 2023–2024:

Nil

(j) The number of draft standards and draft variations approved during 2023–2024 under: Section 18 of the FSANZ Act (as was in force prior to 1 July 2007); or (Final Assessment)

Nil

(k) The number of occasions during 2023–2024 when requests were made under section 21 of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a draft standard or draft variation:

Nil

(l) The number of occasions during 2023–2024 when requests were made under section 22 of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a draft standard or draft variation:

Nil

(m) The number of occasions during 2023–2024 when a draft standard or draft variation was rejected under section 23 of the FSANZ Act (as was in force prior to 1 July 2007):

Nil

(n) The number of occasions during 2023–2024 when requests were made under section 28A of the FSANZ Act (as was in force prior to 1 July 2007) for a review of a standard or variation:

Nil

(o) The number of occasions during 2023–2024 when a standard or variation was revoked or amended under section 28C of the FSANZ Act (as was in force prior to 1 July 2007):

Nil

APPLICATIONS RECEIVED AND PROPOSALS PREPARED FROM 1 OCTOBER 2007 ONWARDS

Section 152 of the *Food Standards Australia New Zealand Act 1991* requires FSANZ to report on its processing of applications and proposals in the following manner:

(aa) The number of applications that were made under section 22 during 2023–2024:

29

(ab) The number of applications accepted under subsection 26(1) during 2023–2024:

23

(ac) The number of applications rejected under subsection 26(1) during 2023–2024 and the reasons for the rejections:

Nil

(ad) The number of applications withdrawn in 2023–2024 under subsection 24(1) during the current year:

7 (A1236, A1263 and five withdrawn at Administrative Assessment)

(ae) The number of applications accepted under subsection 26(1) during 2023–2024 that FSANZ had not begun to assess under section 29 during 2023–2024:

8 (A1279, A1288, A1292, A1293, A1294, A1304, A1305, A1306)

(af) The number of applications accepted under subsection 26(1) during a previous financial year that FSANZ had not begun to assess under section 29 before the end of 2023–2024:

Nil

(a) The number of applications that were considered under Subdivision D of Division 1 of Part 3 during 2023–2024:

39

(b) The number of applications that were considered under Subdivision E of Division 1 of Part 3 during 2023–2024:

Nil

(c) The number of applications that were considered under Subdivision F of Division 1 of Part 3 during 2023–2024:

1

(d) The number of applications that were considered under Subdivision G of Division 1 of Part 3 during 2023–2024:

Nil

(e) For each of those Subdivisions, the number of applications considered under that Subdivision that were disposed of during 2023–2024 and the manner of their disposal:

Subdivision D:

25 Approved (A1243, A1245, A1250, A1254, A1257, A1261, A1262, A1264, A1265, A1266, A1267, A1268, A1270, A1271, A1272, A1273, A1274, A1275, A1276, A1277, A1278, A1280, A1281, A1282, A1283)

3 Withdrawn (A1236, A1263, A1290)

5 Withdrawn at Administrative Assessment

1 Rejected under 24(c)(iii)

Subdivision E:

Nil Approved

Nil Withdrawn

Nil Rejected

Subdivision F:

Nil Approved

Nil Withdrawn

Nil Rejected

Subdivision G:

Nil Approved

Nil Withdrawn

Nil Rejected

(f) For each of those Subdivisions, the average time taken to dispose of applications during 2023–2024 (for Approval only):

Subdivision D:

9 months

Subdivision E:

N/A

Subdivision F:

N/A

Subdivision G:

N/A

(fa) The number of applications accepted under subsection 26(1) during a previous financial year that FSANZ had begun to assess under section 29 before the end of the current year, but that FSANZ had not disposed of before the end of 2023–2024:

2 (A1247, A1269)

(fb) For an application covered by paragraph (fa), the period that has elapsed since the application was accepted under subsection 26(1):

29 months, 28 days (A1247)

16 months, 3 days (A1269)

(g) The number of applications made during 2023–2024 in relation to which a charge fixed under section 146 was paid:

18 (A1280, A1281, A1282, A1283, A1284, A1285, A1287, A1289, A1290, A1291, A1299, A1300, A1301, A1302, A1303, A1305, A1307, A1308)

(h) The number of applications made during 2023–2024 in relation to which no charge fixed under section 146 was paid:

6 (A1288, A1292, A1293, A1294, A1304, A1306)

(i) The average number of days that elapsed between the acceptance or rejection under section 26 of an application made during 2023–2024 in relation to which no charge fixed under section 146 was payable, and the commencement of the assessment of the application under section 29:

N/A

(j) Each occasion during 2023–2024 on which the consideration period under section 109 elapsed without FSANZ completing the procedure that FSANZ must, under Subdivision C of Division 1, adopt in considering the application:

A1247 due 22 April 2022

A1269 due 22 February 2024

(k) Each occasion during 2023–2024 on which FSANZ extended the consideration period under subsection 109(4), and the reasons for that extension:

Nil

(ka) The number of applications declared under section 95 to be urgent applications during 2023–2024:

Nil

(l) The number of proposals prepared by FSANZ under section 55 during 2023–2024:

3 (P1062, P2063, M1022)

(la) The number of proposals prepared under section 55 during 2023–2024 that FSANZ had not begun to assess under section 59 during that year:

Nil

(lb) The number of proposals prepared under section 55 during a previous financial year that FSANZ had not begun to assess under section 59 before the end of 2023–2024:

Nil

(n) The number of proposals that were disposed of during 2023–2024 and the manner of their disposal:

2 (P1062, M1021)

Nil Abandoned

(o) The average time taken to dispose of proposals under each of Subdivisions D, E, F, G and H of Division 2 of Part 3 during 2023–2024:

General

3832 days (P1028)

84 days (P1062)

439 days (M1021)

Minor

N/A

Major

N/A

Urgent

N/A

High-level health claim variation

N/A

(p) The average number of days that have elapsed between the preparation of a proposal under section 55 in 2023-24 to which Subdivision G of Division 1 of Part 3 does not apply and the commencement of the assessment of the proposal under section 59:

0 days (P1062, P1063, M1022)

(pa) The number of proposals prepared under section 55 during a previous financial year that FSANZ had begun to assess under section 59 before the end of 2023–2024, but that FSANZ had not disposed of before the end of 2023–2024:

9 (P1010, P1024, P1047, P1049, P1055, P1056, P1058, P1059, P1060)

(pb) For a proposal covered by paragraph (pa), the period that has elapsed since the proposal was prepared under section 55:

P1010 – 60 months, 17 days (or 5 years, 17 days)

P1024 – 138 months, 18 days (or 11 years, 6 months, 18 days)

P1047 – 75 months, 3 days (or 6 years, 3 months, 3 days)

P1049 – 70 months, 14 days (or 5 years, 10 months, 14 days)

P1055 – 52 months, 11 days (or 4 years, 4 months, 11 days)

P1056 – 42 months, 17 days (or 3 years, 6 months, 17 days)

P1058 – 26 months, 17 days (or 2 years, 2 months, 17 days)

P1059 – 26 months, 4 days (or 2 years, 2 months, 4 days)

P1060 – 25 months, 11 days (or 2 years, 1 month, 11 days)

(pc) The number of proposals declared under section 95 to be urgent proposals during 2023–2024:

Nil

In relation to applications or proposals declared to be urgent under section 95, either in 2023–2024 or in previous financial years, the number which were disposed of under section 101 and the manner of their completion:

Nil

(pd) The number of occasions during the current year when the 12-month period referred to in subsection 101(1) ended with no decision having been made under that subsection and the reasons for no decision having been made:

Nil

(q) The number of applications made to the Administrative Appeals Tribunal during 2023–2024 for review of decisions of FSANZ:

Nil

(r) The results of the applications made to the Administrative Appeals Tribunal that were determined during 2023–2024:

Nil

(ra) The number of draft standards and draft variations approved during 2023–2024 under each of the following:**Section 33 and 63:**

28

Section 41 and 69:

Nil

Section 52 and 78:

Nil

Section 97:

Nil

(s) The number of standards made during 2023–2024:

Gazettal and registration on the Federal Register of Legislation of amendments to the Australia New Zealand Food Standards Code occurs throughout the year after the Food Ministers’ Meeting notifies FSANZ that it does not need to review its decision on a Standard or a variation to a Standard; or if, after a review by FSANZ, the Food Ministers’ Meeting accepts or amends the Standards or variation to a Standard. Each series of amendments is sequentially numbered.

FSANZ gazetted amendments to the Australia New Zealand Food Standards Code for 24 applications and 3 proposals.

Table 15: Gazetted food standard variations

Amendment No. 220 (19 July 2023)	
P1061 – Code Revision 2023	To correct typographical errors, omissions, inconsistencies and formatting issues; Update references; and Remove or amend Notes in the Code in order to reflect the New Zealand Government’s decision to require the mandatory addition of folic acid to all wheat flour that is sold as suitable for bread-making in New Zealand, in accordance with Standard 2.1.1 of the Code, on or from 13 August 2023.
Amendment No. 221 (1 September 2023)	
A1227 – Alpha-arabinofuranosidase from GM <i>Trichoderma reesei</i> as a processing aid	This application seeks approval to permit alpha-arabinofuranosidase from a genetically modified strain of <i>Trichoderma reesei</i> as a processing aid in grain processing and potable alcohol production.
A1228 – Endo-1,4-beta-xylanase from GM <i>Trichoderma reesei</i> (gene donor: <i>Talaromyces leycettanus</i>) as a processing aid	To permit endo-1,4-beta-xylanase from a genetically modified strain of <i>Trichoderma reesei</i> for use in brewing, fats and oils processing, grain processing and potable alcohol production.
A1229 – Carboxypeptidase from GM <i>Aspergillus oryzae</i> as a processing aid	To permit the use of carboxypeptidase from genetically modified <i>Aspergillus oryzae</i> , as a processing aid in the manufacture and/or processing of proteins, yeast and flavourings; the manufacture of bakery products; and brewing

Amendment No. 222 (30 October 2023)

A1245 – Alpha Glucosidase from GM <i>Trichoderma reesei</i> as a processing aid in brewing	To permit an additional use of alpha-glucosidase from <i>Trichoderma reesei</i> containing the alpha-glucosidase gene from <i>Aspergillus niger</i> , as a processing aid in brewing.
A1262 – Food derived from insect-protected corn line MON95275	This application seeks approval for the sale and use of food derived from corn line MON95275, genetically modified for protection from coleopteran insect pests.

Amendment No. 223 (30 November 2023)

A1264 – Food derived from drought-tolerant and herbicide-tolerant soybean line IND-00410-5	To seek approval for food derived from soybean line IND-00410-05, genetically modified for drought and herbicide tolerance.
A1265 – 2'-FL/DFL, LNT, 6'-SL sodium salt and 3'-SL sodium salt for use as nutritive substances in infant formula products	To permit the voluntary use of four human-identical milk oligosaccharide (HiMO) ingredients produced by microbial fermentation, alone or in combinations, as nutritive substances in infant formula products (IFP).
A1266 – Xylanase from GM <i>Trichoderma reesei</i> (gene donor: <i>Fusarium verticillioides</i>) as a processing aid	To permit the use of xylanase sourced from a genetically modified strain of <i>Trichoderma reesei</i> containing the xylanase gene from <i>Fusarium verticillioides</i> as a processing aid in starch processing and the production of potable alcohol.

Amendment No. 224 (13 December 2023)

P1062 – Defining added sugars for claims	To clarify and amend conditions for making voluntary nutrition content claims about added sugars in food
--	--

Amendment No. 225 (19 January 2024)

A1243 – Harmonisation of marine biotoxin standards for bivalve shellfish	To review the current biotoxin (DST and PST) maximum levels (MLs) for bivalve molluscs in Schedule 19 to Standard 1.4.1 of the Code, with the aim of harmonising with Codex MLs for bivalve molluscs (CXS 292-2008).
A1250 – Pullulanase from GM <i>Bacillus subtilis</i> (gene donor: <i>Bacillus deramificans</i>) as a processing aid	To permit pullulanase sourced from a genetically modified strain of <i>Bacillus subtilis</i> containing the pullulanase gene from <i>Bacillus deramificans</i> , as a processing aid in starch processing for the production of glucose syrups and other starch hydrolysates.
A1267 – Fructanase from GM <i>Trichoderma reesei</i> as a processing aid	To permit fructanase from genetically modified <i>Trichoderma reesei</i> to be used as a processing aid in bakery products.
A1268 – Steviol glycosides produced by bioconversion using new enzymes produced by GM <i>Escherichia coli</i>	To permit several enzymes introduced into GM <i>Escherichia coli</i> , as processing aids, in the manufacture of the intense sweetener food additive, steviol glycosides, by the bioconversion method of production.

Amendment No. 227 (29 April 2024)

A1271 – Cellulase from GM <i>Aspergillus niger</i> as a processing aid	To permit cellulase from genetically modified <i>Aspergillus niger</i> to be used as a processing aid in in brewing of beer and in distilled alcohol production.
A1272 – Food derived from herbicide-tolerant and insect-protected corn line DP915635	To permit the sale and use of food derived from corn line DP915635, genetically modified for herbicide-tolerance and protection from insect pests.
A1274 – Food derived from disease-resistant banana line QCAV-4	To permit the sale of disease-resistant banana line QCAV-4 genetically modified for resistance to Panama disease.
A1278 – Beta Fructofuranosidase from GM <i>Trichoderma reesei</i> as a processing aid	To permit a genetically modified strain of <i>Trichoderma reesei</i> containing the beta-fructofuranosidase gene from <i>Aspergillus niger</i> to be used as a processing aid in the production of short-chain fructooligosaccharides (scFOS) and to reduce sugar (sucrose) levels in treated fruit and vegetable products.

Amendment No. 228 (31 May 2024)

A1254 – Rosemary extract as a food additive – extension of use	To extend the uses of Rosemary Extract (E392) as a food additive (antioxidant) to other food classes.
A1273 – Steviol glycosides as a food additive in Food for special medical purposes	To permit steviol glycosides to be used as a food additive (intense sweetener) in Food for special medical purposes.
A1275 – Transglutaminase from GM <i>Bacillus licheniformis</i> as a processing aid	To permit transglutaminase from genetically modified <i>Bacillus licheniformis</i> to be used as a processing aid in a range of food manufacturing processes.
A1276 – Food derived from herbicide-tolerant soybean line MON94313	To seek approval for the sale and use of food derived from soybean line MON94313, genetically modified to tolerate the herbicides glufosinate, dicamba, 2,4-D and mesotrione.
A1277 – 2'-FL from GM <i>Escherichia coli</i> K-12 (gene donor: <i>Helicobacter enhydrae</i>) in infant formula products.	To permit a new genetically modified source organism for the production of 2'-Fucosyllactose as a nutritive substance in infant formula products.

(ta) The number of variations given to the Authority under subsection 82(6) during 2023–2024:

The Australian Pesticides and Veterinary Medicines Authority gazetted and registered on the Federal Register of Legislation 2 amendments to Schedule 20:

Gazette No APVMA 15 on 25 July 2023

Gazette No APVMA 8 on 16 April 2024

(u) The number of occasions during 2023–2024 when requests were made by the Food Ministers' Meeting under Division 3 of Part 3 for a review of a draft standard or draft variation:

Nil

(v) The number of occasions during 2023–2024 when a draft standard or draft variation was rejected by the Food Ministers’ Meeting under Division 3 of Part 3:

Nil

(w) The number of occasions during 2023–2024 when requests were made by the Food under Division 4 of Part 3 for a review of a standard or variation:

Nil

(x) The number of occasions during 2023–2024 when a standard or variation was revoked or amended by the Council under Division 4 of Part 3:

Nil

(y) A summary of policy guidelines notified to FSANZ during 2023–2024:

Nil

(z) Such other matters (if any) as are specified in the Regulations:

Nil

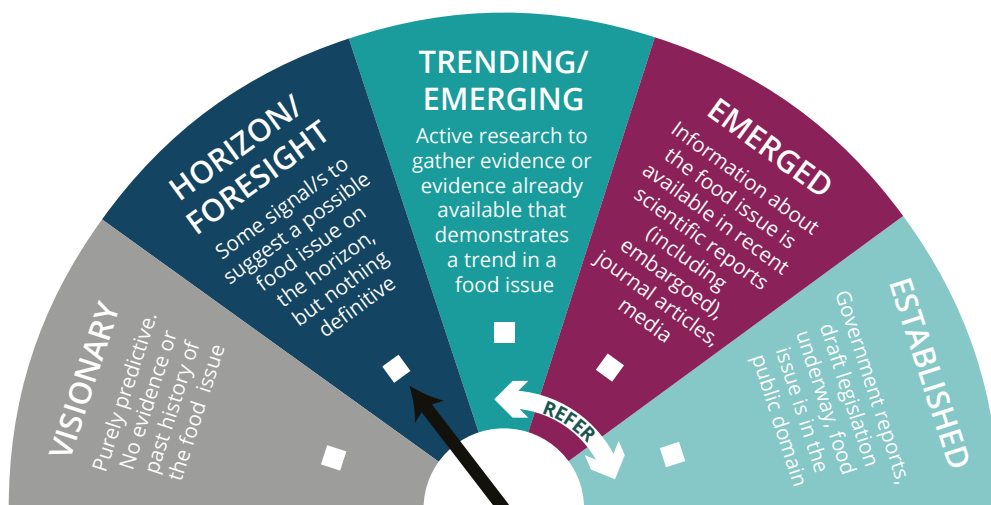
APPENDIX 3

2023-24 summary report on emerging issues

FSANZ continued its proactive approach to horizon scanning for potential food issues through our tailored strategic framework - the VIBE (Vigilance and Intelligence Before food issues Emerge).

The VIBE pieces together intelligence signals gathered from in-house, national and international intelligence sources. FSANZ has participated in the European Food Safety Authority 30th and 31st Emerging Risks Exchange Network (EREN) meetings, and a quarterly emerging risks review collaboration with the New Zealand Food Safety Science and Research Centre (NZFSSRC) and Ministry for Primary Industries (MPI). In addition, FSANZ staff contribute to the Joint FAO/WHO Expert Committee on Food Additives (JECFA), the Joint Meeting on Pesticide Residues and lead a number of Codex Committees, which are valuable sources of intelligence.

Matters considered to be of relevance to FSANZ were triaged into one of five categories (see image below) based on the level of available evidence. The details of the relevant issues were captured in the VIBE Register.



In the year 2023–2024, the VIBE considered over 100 potential new food issues. Key issues continue to include subjects that are also being managed by other international bodies, for example:

- » International risks assessments for aspartame, titanium dioxide, natamycin and nicin as food additives through JECFA.
- » International risk assessments for perfluorinated chemicals initiated through the WHO, with a focus on methodologies, mixtures and health impacts.
- » A code of practice for mycotoxins being progressed through the Codex Committee on Contaminants in Food (CCCF).

- » A proposal for a Code of Practice for acrylamide and call for information on new risk management measures to reduce exposure levels.
- » Contaminants in spices: The US FDA recently identified that lead chromate was being used as an economic adulterant in cinnamon products to increase the weight of the spice and also to add colour. It caused a number of illnesses in the US and led to product recalls. As a result, FSANZ has added an analysis of lead in cinnamon and mixed spices products to the current Australian Total Diet Study to establish lead levels in herbs and spices available to Australian consumers.
- » Addressing potential food safety issues associated with the use of recycled materials in food packaging through support for the development of a Code of Practice through Codex for food packaging that is made from recycled materials.
- » An increase in beverages containing ingredients which are claimed to enhance brain function such as memory, mood and performance. These appear to be available mainly through online sales.
- » D-allulose usage in foods and beverages is increasing in foods and beverages overseas as a sugar alternative. FSANZ is currently assessing an application for D-allulose as a novel food, however it is already approved for use in some countries overseas.
- » Edible insects have been suggested as an alternative source of dietary protein and nutrients. However, measures should be in place to ensure microbiological and chemical safety as a food source.



APPENDIX 4

List of requirements

Below is the table set out in Schedule 2A of the PGPA Rule. Section 17BE(u) requires this table be included in entities' annual reports.

Table 16: List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
17BE	Contents of annual report		
17BE(a)	Part 1 – About FSANZ	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	Part 1 – Objectives and functions	A summary of the objects and functions of the entity asset out in legislation	Mandatory
17BE(b)(ii)	Part 1 –Purpose	The purposes of the entity as included in the entity'scorporate plan for the reporting period	Mandatory
17BE(c)	Part 3 – Accountability to the Minister and Parliament	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	Part 3 – Ministerial directions	Directions given to the entity by the Minister under an Actor instrument during the reporting period	If applicable, mandatory
17BE(e)	Part 3 – Government policy orders	Any government policy order that applied in relation to theentity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	N/A	Particulars of non-compliance with: a direction given to the entity by the Minister under anAct or instrument during the reporting period; or a government policy order that applied in relation to the entity during the reporting period under section 22of the Act	If applicable, mandatory
17BE(g)	Part 2 – Annual Performance Statements	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)	Part 3 – Compliance reporting	A statement of significant issues reported to the Ministerunder paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(j)	Part 3 – Board expertise and experience	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	Part 3 – People	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	Part 3 – Management of Human Resources	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: <ul style="list-style-type: none"> » statistics on full-time employees » statistics on part-time employees » statistics on gender » statistics on staff location 	Mandatory
17BE(l)	Part 1 – About FSANZ	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)	Part 3 – Corporate Governance	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	N/A	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): <ul style="list-style-type: none"> » the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and » the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions 	If applicable, mandatory
17BE(p)	N/A	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	N/A	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BE(r)	N/A	Particulars of any reports on the entity given by: <ul style="list-style-type: none"> » the Auditor-General (other than a report under section 43 of the Act); or » a Parliamentary Committee; or » the Commonwealth Ombudsman; or » the Office of the Australian Information Commissioner 	If applicable, mandatory
17BE(s)	N/A	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	N/A	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(taa)	Part 3 – Finance, Audit and Risk Management Committee	The following information about the audit committee for the entity: <ul style="list-style-type: none"> » a direct electronic address of the charter determining the functions of the audit committee » the name of each member of the audit committee » the qualifications, knowledge, skills or experience of each member of the audit committee » information about each member's attendance at meetings of the audit committee » the remuneration of each member of the audit committee 	Mandatory
17BE(ta)	Part 3 – Executive remuneration	Information about executive remuneration	Mandatory
17BF	Disclosure requirements for government business enterprises		
17BF(1)(a)(i)	N/A	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF(1)(a)(ii)	N/A	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17BF(1)(b)	N/A	Information on dividends paid or recommended	If applicable, mandatory
17BF(1)(c)	N/A	Details of any community service obligations the government business enterprise has including: <ul style="list-style-type: none"> » an outline of actions taken to fulfil those obligations;and » an assessment of the cost of fulfilling those obligations 	If applicable, mandatory
17BF(2)	N/A	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory



APPENDIX 5

Australian Public Service Net Zero 2030 Reporting

APS Net Zero 2030 is the Government's policy for the Australian Public Service (APS) to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented based on Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions have been calculated in line with the APS Net Zero Emissions Reporting Framework.

Table 17: 2023-24 Greenhouse Gas Emission Inventory – Location-Based Method

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location Based Approach)	N/A	82,977	6,621	89,598
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste*	N/A	N/A	5,989	5,989
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	0.000	N/A	0.000	0.000
Domestic Commercial Flights	N/A	N/A	26,590	26,590
Domestic Hire Car*	N/A	N/A	0.000	0.000
Domestic Travel Accommodation*	N/A	N/A	16,237	16,237
Other Energy	0.000	N/A	0.000	0.000
Total t CO₂-e	0.000	82,977	55,437	138,414

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = Carbon Dioxide Equivalent.

* indicates emission sources collected for the first time in 2023-24. The quality of data is expected to improve over time as emissions reporting matures.

† indicates optional emission source for 2023-24 emissions reporting.

Table 18: Electricity Greenhouse Gas Emissions

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location Based Approach)	82,977	6,621	89,598	100.00%
Market-based electricity emissions	7,101	0,877	7,977	7.15%
Total renewable electricity	-	-	-	92.85%
<i>Mandatory renewables</i> ¹	-	-	-	18.72%
<i>Voluntary renewables</i> ²	-	-	-	74.13%

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

1 Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

INDEX

A

- accountability to the Minister and Parliament, 37
- acknowledgement of country, inside front cover
- annual performance statements, 13–34
 - accountable authority's statement of accuracy, 14
 - performance outcomes, 16–34
 - PBS key activity 1, 16–30
 - contribution to international fora, initiatives and projects, 27–30
 - databases and scientific data management, 26–27
 - management and completion of applications and proposals, 16–21
 - monitoring and surveillance, 23–25
 - regulatory science, 21–27
 - report on key proposals, 18–21
 - PBS key activity 2, 30–31
 - coordination of food recalls and incidents, 30–31
 - PBS key activity 3, 32–34
 - communication to stakeholders, 33
 - consumer trust in food labels and the food regulation system, 34
 - engagement with stakeholders, 32–33
 - planned performance
 - FSANZ reporting framework, 15–16
 - key activities chart, 15
 - Outcome 1, 15
 - Program 1.1: Food regulatory activity and services to the Minister and Parliament, 15
- appendices, 85–107
 - APS Net Zero 2030 reporting
 - electricity greenhouse gas emissions, **107**
 - greenhouse gas emission inventory – location-based method, 106
 - list of requirements, **102–105**
 - report against the FSANZ Act requirements, 89–99
 - applications received and proposals prepared before 1 October 2007, 89–90
 - applications received and proposals prepared from 1 October 2007 onwards, 91–99
 - gazetted food standard variations, **96–98**
 - summary report on emerging issues, 100–101
 - work plan, 86–88
- applications
 - cultured quail as a novel food, 18
 - food derived from disease-resistant banana line QCAV-4, 18
 - new foods under assessment for the first time, 18
 - report on, 17
- APS Net Zero 2030 reporting
 - electricity greenhouse gas emissions, **107**
 - greenhouse gas emission inventory – location-based method, **106**

B

Board, see entry under FSANZ Board

C

CEO's Year in Review, 4–8

- collaboration and stakeholder engagement, 6
- food safety, surveillance and evidence, 6
- leadership and organisational change, 7
- looking ahead, 8
- standards development, 5

collaboration, formal arrangements for, 22–23

- Australia New Zealand Science forum, 22
- engagement with academic institutions, 23
- expert advisory groups, 22
- FSANZ Fellows Program, 22
- New Zealand MPI Operational Research Program, 22
- peer review, 23

contribution to international fora, initiatives and projects

- Asia-Pacific Economic Cooperation's Food Safety Cooperation Forum, 28
- Asia-Pacific Food Regulatory Authority Summit, 29
- capacity building in import Maximum Residue Limits (MRLs), 27
- Codex Committees, 29
- country Bovine Spongiform Encephalopathy food safety assessments, 28
- Health Canada, 29
- International Heads of Food Agencies Forum, 30
- international liaison group meetings, 27
- international workshop for social science and economics, 28
- OECD Working Party for the Safety of Novel Foods and Feeds, 29
- Science and Food Safety Dialogue, 29
- Singapore Food Agency and Enterprise Singapore, 28

corporate governance, 36

corporate plan, 36

D

databases and scientific data management, 26

- analysis of nutrients in food, 27
- Branded Food Database, 26
- Health Star Rating system, 26
- National Nutrition and Physical Activity Survey, 26
- Nutrition Panel Calculator, 26

E

emerging issues, summary report on, 100–101

F

- financial statements, 57–83
 - cashflow statement, 65
 - financial performance overview, 58
 - independent auditor’s report, 59–60
 - notes to and forming part of the financial statements, 66–83
 - budget variation commentary, 66
 - financial performance, 68–70
 - financial position, 71–76
 - funding, 77
 - management uncertainties, 80–82
 - other information, 83
 - overview, 67
 - people and relationships, 78–79
 - statement by accountable authority, 61
 - statement of changes in equity, 64
 - statement of comprehensive income, 62
 - statement of financial position, 63
- food recalls and incidents, coordination of, 30–31
- Food Standards Australia New Zealand, 9–11
 - mission, 11
 - objectives and functions, 10
 - purpose, 11
 - vision, 11
- FSANZ Board, 37–47
 - accountable authority, details during the reporting period, 40–45
 - committees, 46–47
 - Finance, Audit and Risk Management Committee, 46
 - People and Culture Committee, 46
 - expertise and experience, 39
 - leadership and organisational change, 7
 - meetings, 38
 - performance, 38

H

- highlights, 2023-24, 2–3

I

- International Food Safety Network, 31

K

- key proposals, 18–21
 - added sugar labelling, 20
 - alcoholic beverages labelling, 20–21
 - egg food safety and primary production requirements, 19
 - food safety management proposals and related work, 19
 - genetically modified foods and new breeding techniques, 19–20
 - maximum residue limits (MRLs), 21
 - review of highly concentrated caffeine products, 20
 - review of infant formula product regulations, 18–19
 - review of sports food regulations, 20

L

- letter of transmittal, 1
- list of requirements, **102–105**

M

- management and accountability, 35–55
 - accountability to the Minister and Parliament, 37
 - Board committees, 46–47
 - Finance, Audit and Risk Management Committee, 46, **46**
 - People and Culture Committee, 47, **47**
 - compliance and assurance, 47–48
 - compliance reporting, 48
 - internal audit, 47
 - risk management, 47–48
 - corporate governance, 36
 - corporate plan, 36
 - Executive remuneration, 54–55
 - key management personnel, **54**
 - other highly paid staff, **55**
 - FSANZ Board, 37–45
 - accountable authority, details of, **40–45**
 - expertise and experience, **39**
 - meetings, 38
 - performance, 38
 - management of human resources, 51–53
 - gender data, **51**
 - non-ongoing employees 2022-23, **51**
 - non-ongoing employees 2023-24, **53**
 - ongoing employees 2022-23, **51**
 - ongoing employees 2023-24, **52**
 - people, 48–50
 - APS Commission employee census results, 50
 - enterprise agreement, 49
 - health and wellbeing, 50
 - learning and development, 49
 - organisational chart, 48

- workforce strategy, 49
- monitoring and surveillance, 23–25
 - Australian Total Diet Study, 23
 - emerging issues and intelligence, 25
 - pilot survey of pyrrolizidine alkaloids in Australian foods, 24
 - risk advice for imported food, 25
 - survey of antimicrobial resistance in retail food, 25
 - survey of *Listeria* in enoki mushrooms, 24
 - survey of metals in apple juice and other apple products, 25
 - survey of patulin in apple juice and other apple products, 24

P

- performance areas, FSANZ
 - communication to stakeholders, 33–34
 - consumer trust in food labels in the food regulation system, 34
 - contribution to international fora, initiatives and projects, 27–30
 - coordination of food recalls and incidents, 30–31
 - engagement with stakeholders, 32–33
 - management and completion of applications and proposals, 16–21
 - regulatory science, 21–27
- performance outcomes, see entry under annual performance statements
- performance, planned, see entry under annual performance statements

R

- remuneration
 - Executive, 54
 - other highly paid staff, 55
- report against the FSANZ Act requirements, 89–99
 - applications received and proposals prepared before 1 October 2007, 89–90
 - applications received and proposals prepared from 1 October 2007 onwards, 91–99
- report on applications, 17–18
- report on key proposals, 18–21

S

- stakeholders
 - communication to, 33–34
 - publications, 34
 - social media and email newsletters, 33
 - website, 33
 - consumer trust in food labels and the food regulation system, 34
 - engagement with
 - 2024 FSANZ Stakeholder Forum, 32
 - FSANZ committees with external members, 32–33
- summary report on emerging issues, 100–101

T

tables

- applications and proposals approved, withdrawn, abandoned or rejected, **87**
- applications and proposals on the work plan, **86**
- electricity greenhouse gas emissions, **107**
- Executive remuneration
 - key management personnel, **54**
 - other highly paid staff, **55**
- Finance, audit and risk management committee, **46**
- Food Minister's meeting notification outcomes, **87**
- FSANZ gender data, **51**
- gazetted food standard variations, **96-98**
- greenhouse gas emission inventory – location-based method, **106**
- list of requirements, **102-105**
- non-ongoing employees current reporting period, **53**
- non-ongoing employees previous reporting period, **51**
- ongoing employees current reporting period, **52**
- ongoing employees previous reporting period, **51**
- People and Culture Committee, **46**
- sections of the FSANZ act which apply to Board members' experience and experience, **39**
- total applications received and accepted and proposals prepared, **87**

W

work plan, 86-88

- applications and proposals approved, withdrawn, abandoned or rejected, **87**
- Food Minister's meeting, 87
 - gazetted of variations, 88
 - ministerial policy guidelines and statements, 88
 - notification outcomes, **87**
 - reviews requested, 88
- total applications received and accepted and proposals prepared, **87**

