



**Government  
of South Australia**

**GAWLER DISTRICT HEALTH ADVISORY  
COUNCIL INC  
2018-19 Annual Report**

Gawler District Health Advisory Council Inc  
Gawler Health Service  
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Date presented to Minister: 30 September 2019

To:

Hon Stephen Wade MLC  
Minister for Health and Wellbeing

This annual report is presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Finance and Audit Act 1987* and the *Health Care Act 2008* and meets the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Gawler District Health Advisory Council Inc by:

Kathy Crossing  
Presiding Member

12.09.2019

Date \_\_\_\_\_

Signature



\_\_\_\_\_

## From the Presiding Member

The financial year has been one of considerable change both within the Gawler Health Advisory Council (HAC) and the context in which we operate.

There was a change in presiding member with Pru Blackwell stepping down and Kathy Crossing commencing in the role.

Activities and planning undertaken by the Gawler HAC this year include.

- Completion of the Way Finding project that was initiated through community consultation.
- Increased collaboration and communication with GP Inc.
- Participated in discussion re the re-leasing of the specialist suites. The HAC advocated strongly to ensure the community still has access to specialist services.
- The HAC has explored what locum supports and other after hour services are available to provide health care in patients' homes.
- The HAC participated again in the Gawler community activities for reconciliation week.
- Members of the Gawler HAC attend the Community Services Forum to improve communication regarding community needs.
- The HAC supported a physiotherapy student who was the recipient of the scholarship last year and are actively promoting young people in the area to apply.
- Gawler HAC are pursuing conversations with groups of parents in the community to understand what influences their decisions regarding where they birthed.
- The HAC undertook a strategic planning process and continue to refine the goals and directions in line with the new Board priorities.



Kathy Crossing  
**Presiding Member**

Gawler District Health Advisory Council Inc

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	<p>The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.</p> <p><b>The constitution is available at</b>  <a href="https://www.sahealth.sa.gov.au/Gawler_District">https://www.sahealth.sa.gov.au/Gawler_District</a></p>
<b>Our Vision</b>	Not applicable.
<b>Our Values</b>	Not applicable.
<b>Our functions, objectives and deliverables</b>	The Health Advisory Council undertakes an advocacy role on behalf of the community.

### Our organisational structure

Membership of the Health Advisory Council can include:

- Up to eight community members
- Nominee of Local Government
- A local Member of Parliament or their nominee
- A medical practitioner member
- A worker from the Local Health Network

A list of current members is available at:

[https://www.sahealth.sa.gov.au/Gawler\\_District](https://www.sahealth.sa.gov.au/Gawler_District)

### Changes to the agency

During 2018-19 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

### Our Minister

The Hon Stephen Wade MLC is the Minister for Health and Wellbeing. The Minister oversees the health, ageing and mental health and substance abuse responsibilities.

**Legislation administered by the agency**

Not applicable.

**Other related agencies (within the Minister's area/s of responsibility)**

Country Health SA Local Health Network Inc

Country Health SA Local Health Network Health Advisory Council Inc (Governing Council)

Barossa and Districts Health Advisory Council Inc

Eudunda Kapunda Health Advisory Council Inc

Kangaroo Island Health Advisory Council Inc

Hills Area Health Advisory Council Inc

Southern Fleurieu Health Advisory Council Inc

## The agency's performance

### Performance at a glance

The Health Advisory Council undertakes an advocacy role on behalf of the community.

### Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	Not applicable.
Lower costs	Not applicable.
Better Services	Not applicable.

### Agency specific objectives and performance

The Health Advisory Council undertakes an advocacy role on behalf of the community.

Agency objectives	Indicators	Performance
Not applicable.	Not applicable.	Not applicable.

### Corporate performance summary

Not applicable.

### Employment opportunity programs

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

### Agency performance management and development systems

Not applicable.

### Work health, safety and return to work programs

Not applicable.

### Executive employment in the agency

Not applicable.



The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2018-19 are attached to this report.

Gawler District Health Advisory Council Inc

<b>Statement of Comprehensive Income</b>	<b>2018-19 Budget \$000s</b>	<b>2018-19 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2017-18 Actual \$000s</b>
Expenses	0	22	(22)	149
Revenues	0	0	0	9
<b>Net cost of providing services</b>	<b>0</b>	<b>22</b>	<b>(22)</b>	<b>140</b>
Net Revenue from SA Government	0	0	0	0
<b>Net result</b>	<b>0</b>	<b>(22)</b>	<b>(22)</b>	<b>(140)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(22)</b>	<b>(22)</b>	<b>(175)</b>

<b>Statement of Financial Position</b>	<b>2018-19 Budget \$000s</b>	<b>2018-19 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2017-18 Actual \$000s</b>
Current assets	0	0	0	0
Non-current assets	0	1,587	1,587	1,609
<b>Total assets</b>	<b>0</b>	<b>1,587</b>	<b>1,587</b>	<b>1,609</b>
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net assets</b>	<b>0</b>	<b>1,587</b>	<b>1,587</b>	<b>1,609</b>
<b>Equity</b>	<b>0</b>	<b>1,587</b>	<b>1,587</b>	<b>1,609</b>

## Gawler District Health Advisory Council Inc Gift Fund Trust

<b>Statement of Comprehensive Income</b>	<b>2018-19 Budget \$000s</b>	<b>2018-19 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2017-18 Actual \$000s</b>
Expenses	0	10	(10)	6
Revenues	0	2	2	2
<b>Net cost of providing services</b>	<b>0</b>	<b>8</b>	<b>(8)</b>	<b>4</b>
Net Revenue from SA Government	0	0	0	0
<b>Net result</b>	<b>0</b>	<b>(8)</b>	<b>(8)</b>	<b>(4)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(8)</b>	<b>(8)</b>	<b>(4)</b>

<b>Statement of Financial Position</b>	<b>2018-19 Budget \$000s</b>	<b>2018-19 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2017-18 Actual \$000s</b>
Current assets	0	93	93	101
Non-current assets	0	0	0	0
<b>Total assets</b>	<b>0</b>	<b>93</b>	<b>93</b>	<b>101</b>
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net assets</b>	<b>0</b>	<b>93</b>	<b>93</b>	<b>101</b>
<b>Equity</b>	<b>0</b>	<b>93</b>	<b>93</b>	<b>101</b>

## Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

### Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
Not Applicable		\$ 0

### Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
Not Applicable	0	\$ 0
	Total	\$ 0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

## Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

### Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
Not Applicable		\$0

### Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Not Applicable		\$ 0
	Total	\$ 0

Data for previous years is available at : <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

**Other financial information**

Nil to report.

**Other information**

Not Applicable.

## Risk management

### Risk and audit at a glance

Not Applicable.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Not Applicable	0

*NB: Fraud reported includes actual and reasonably suspected incidents of fraud.*

### Strategies implemented to control and prevent fraud

Health Advisory Councils have specific functions and powers as defined in the *Health Care Act 2008* and the Constitution (for incorporated Health Advisory Councils or Rules (for non-incorporated Health Advisory Councils), including actions that cannot be undertaken without the approval of the Minister.

Health Advisory Councils are instrumentalities of the Crown and subject to relevant Department of Treasury and Finance Treasurers Instructions.

The Constitutions / Rules identify the actions to be undertaken in the event of a conflict of interest. All declared conflicts of interest are reported to the Minister for Health through Country Health SA Local Health Network Inc.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

### Whistle-blowers disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistleblowers Protection Act 1993*:

0

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<b>Health Care Act 2008</b>	Part 4 Health Advisory Councils, Division 2 Functions and Powers, 18 Functions

- Completion of the Way Finding project that was initiated through community consultation.
- The HAC undertook a strategic planning process and continue to refine the goals and directions in line with the new Board priorities.
- The HAC has explored what locum supports and other after hour services are available to provide health care in patients homes.
- The HAC participated again in the Gawler community activities for Reconciliation Week.
- The HAC supported a physiotherapy student who was the recipient of the scholarship last year and are actively promoting young people in the area to apply.
- Members of the Gawler HAC attend the community Services forum to improve communication regarding community needs.
- Increased collaboration and communication with GP Inc.
- Participated in discussion re the re-leasing of the specialist suites. The HAC advocated strongly to ensure the community still has access to specialist services.
- Presiding Member participated in the selection process for Executive Director of Nursing, Barossa Hills Fleurieu.
- The HAC has been consulted regarding the development of an improved staff car park on land managed by the HAC.
- The HAC has been consulted regarding the changes to the specialist suites within the Gawler Health Service.

### Reporting required under the *Carers' Recognition Act 2005*

Not Applicable.

## Public complaints

### Number of public complaints reported (as required by the Ombudsman)

A whole of SA Health response will be provided in the 2018-19 Department for Health and Wellbeing Annual Report, which can be accessed on the [SA Health website](#).

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2018-19</b>
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	Not applicable
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	Not applicable
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	Not applicable
Communication	Communication quality	Inadequate, delayed or absent communication with customer	Not applicable
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	Not applicable
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	Not applicable
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	Not applicable
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	Not applicable
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	Not applicable
Policy	Policy content	Policy content difficult to understand; policy unreasonable or	Not applicable



<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2018-19</b>
		disadvantages customer	
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	Not applicable
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	Not applicable
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	Not applicable
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	Not applicable
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	Not applicable
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	Not applicable
		<b>Total</b>	Not applicable

<b>Additional Metrics</b>	<b>Total</b>
% complaints resolved within policy timeframes	Not applicable

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

## **Appendix: Audited financial statements 2018-19**

**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE  
GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC.**

David Chant CA, FCPA  
Simon Smith CA, FCPA  
David Sullivan CA, CPA  
Jason Seidel CA  
Renae Nicholson CA  
Tim Muhlhausler CA  
Aaron Coonan CA  
Luke Williams CA, CPA  
Daniel Moon CA



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## Report on the Financial Report

### Audit Opinion

We have audited the accompanying financial report of Gawler District Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Gawler District Health Advisory Council Inc. presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Gawler District Health Advisory Council Inc. as at 30 June 2019 and the results of its operations and its cash flows for the year then ended.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Health Advisory Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

### Health Advisory Council's Responsibility for the Financial Report

The Health Advisory Council is responsible for the preparation of the financial report that presents fairly in accordance with the Health Care Act 2008, Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, applicable Accounting Standards and other mandatory professional reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

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

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Simon Smith** CA, FCPA, Registered Company Auditor  
Partner

05/09/2019

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**

**CERTIFICATION OF THE FINANCIAL STATEMENTS**

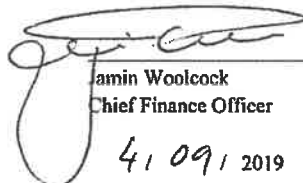
We certify that the:

- attached general purpose financial statements for the Gawler District Health Advisory Council Inc:
  - comply with the relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
  - are in accordance with the accounts and records of the Advisory Council; and
  - present a true and fair view of the financial position of the Advisory Council at the end of the financial year and the results of its operation and cash flows for the financial year.
  
- Internal controls employed by Gawler District Health Advisory Council Inc for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Kathy Crossing  
Presiding Member of the Gawler District Health Advisory  
Council Inc

03 / 09 / 2019



Jamin Woolcock  
Chief Finance Officer  
4 / 09 / 2019

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2019**

	Note	2019 \$'000	2018 \$'000
<b>Expenses</b>			
Depreciation expense	6	22	14
Other expenses	3	-	135
<b>Total expenses</b>		<u>22</u>	<u>149</u>
<b>Income</b>			
Other revenues/income	4	-	9
<b>Total income</b>		<u>-</u>	<u>9</u>
<b>Net cost of providing services</b>		<u>22</u>	<u>140</u>
<b>Net result</b>		<u>(22)</u>	<u>(140)</u>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment asset revaluation surplus		-	(35)
<b>Total other comprehensive income</b>		<u>-</u>	<u>(35)</u>
<b>Total comprehensive result</b>		<u>(22)</u>	<u>(175)</u>

The accompanying notes form part of these financial statements.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2019**

	Note	2019 \$ '000	2018 \$ '000
<b>Non-current assets</b>			
Property, plant and equipment	6	1,587	1,609
<b>Total non-current assets</b>		<u>1,587</u>	<u>1,609</u>
<b>Total assets</b>		<u>1,587</u>	<u>1,609</u>
<b>Net assets</b>		<u>1,587</u>	<u>1,609</u>
<b>Equity</b>			
Retained earnings		1,587	1,609
<b>Total equity</b>		<u>1,587</u>	<u>1,609</u>

The accompanying notes form part of these financial statements.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2019**

	Asset revaluation surplus	Retained earnings	Total equity
Note	\$ '000	\$ '000	\$ '000
<b>Balance at 30 June 2017</b>	<b>35</b>	<b>1,749</b>	<b>1,784</b>
<b>Net result for 2017-18</b>	-	<b>(140)</b>	<b>(140)</b>
Gain/(loss) on revaluation of land and buildings	6 (35)	-	<b>(35)</b>
<b>Total comprehensive result for 2017-18</b>	<b>(35)</b>	<b>(140)</b>	<b>(175)</b>
<b>Balance at 30 June 2018</b>	-	<b>1,609</b>	<b>1,609</b>
<b>Net result for 2018-19</b>	-	<b>(22)</b>	<b>(22)</b>
<b>Total comprehensive result for 2018-19</b>	<b>-</b>	<b>(22)</b>	<b>(22)</b>
<b>Balance at 30 June 2019</b>	<b>-</b>	<b>1,587</b>	<b>1,587</b>

The accompanying notes form part of these financial statements.



**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2019**

	Note	2019 \$ '000	2018 \$ '000
<b>Net cash provided by/(used in) operating activities</b>		-	-
<b>Net cash provided by/(used in) investing activities</b>		-	-
<b>Net cash provided by/(used in) financing activities</b>		-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		-	-
Cash and cash equivalents at the beginning of the period		-	-
<b>Cash and cash equivalents at the end of the period</b>		-	-

The accompanying notes form part of these financial statements.

## **1 Basis of financial statements**

### **1.1 Reporting entity**

The Gawler District Health Advisory Council Inc (Advisory Council) was established as an incorporated advisory council under the Health Care Act 2008.

The financial statements include all controlled activities of the Advisory Council.

The Advisory Council does not control any other entity and has no interests in unconsolidated structured entities.

### **1.2 Statement of compliance**

These financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the Public Finance and Audit Act 1987; and
- relevant Australian Accounting Standards (with reduced disclosure requirements) applicable to not-for-profit entities, as the Advisory Council is a not-for-profit entity.

### **1.3 Basis of preparation**

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out below or in the notes.

### **1.4 Taxation**

The Advisory Council is not subject to income tax but is liable for goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

### **1.5 Equity**

The Advisory Council uses the asset revaluation surplus to record increments and decrements in the fair value of land and buildings to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

### **1.6 Change in accounting policy**

On 22 March 2019, pursuant to the *Public Finance and Audit Act 1987*, the Treasurer issued *Treasurer's Instructions (Accounting Policy Statements)* and revoked all previously issued Accounting Policy Statements. The new Accounting Policy Statements have largely been prepared on a no-policy change basis.

## 2 Objectives and activities

The Gawler District Health Advisory Council Inc (Advisory Council) was established to undertake an advocacy role on behalf of the community, to provide advice, and to perform other functions as determined under the Act.

The Advisory Council is established to:

- advise on the health service needs, priorities and issues within the Local Area with particular emphasis upon those issues in the context of consumers of health services, carers and volunteers
- ascertain the health needs of the Community and the attitude of the Community to the development of health services within the Community
- advocate on behalf of the Community to support the planning and provision of health services as part of an integrated statewide health system for the benefit of the Community
- hold assets for the benefit, purposes and use of, the Health Unit(s) on terms and conditions determined of approved by the Minister
- undertake such other activities as the Advisory Council may determine for the benefit or support of health services in the Local Area

The functions of the Advisory Council are to contribute significantly to the improved overall health status of all people by acting as an advocate and providing advice about the provision of health services, health issues, goals, priorities, plans and other strategic initiatives both inside and outside the Local Area.

## 3 Other expenses

	Note	2019 \$'000	2018 \$'000
Loss on revaluation of property	6	-	135
<b>Total other expenses</b>		<b>-</b>	<b>135</b>

## 4 Other revenues/income

	2019 \$'000	2018 \$'000
Other	-	9
<b>Total other revenues/income</b>	<b>-</b>	<b>9</b>

Other income is a property revaluation increment which reverses a revaluation decrement previously recognised as an expense.

## 5 Property, plant and equipment

### 5.1 Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

The Advisory Council capitalises all non-current tangible assets that it controls valued at or greater than \$10,000.

### 5.2 Depreciation

All non-current assets, that have a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

The useful lives and depreciation methods of all major assets held by the Advisory Council are reassessed on an annual basis. Changes in expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate, which is a change in an accounting estimate.

Land and non-current assets held for sale are not depreciated.

Depreciation is calculated on a straight line basis over the estimated or revised remaining useful life of the following classes of assets as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Buildings and improvements	40 - 80
Site improvements	40 - 80

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**5.3 Revaluation**

All non-current tangible assets are valued at fair value after allowing for accumulated depreciation (written down current cost).

The Advisory Council revalues all land, buildings and site improvements on a regular cycle via a Certified Practising Valuer.

If at any time, management considers that the carrying amount of an asset greater than \$1 million materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Non-current tangible assets that are acquired between revaluations are held at cost, until the next valuation, when they are revalued to fair value.

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

Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

**5.4 Impairment**

The Advisory Council holds its property assets for their service potential (value in use). All non-current tangible assets are valued at fair value. Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. For revalued assets, an impairment loss is offset against the revaluation surplus for that class of assets, to the extent that the impairment loss does not exceed the amount in the respective asset revaluation surplus.

There were no indications of impairment of property and infrastructure as at 30 June 2019.

**5.5 Valuation of land and buildings**

An independent valuation of land and buildings, including site improvements, was performed in March 2018 by a Certified Practising Valuer from AssetVal (JLT) Pty Ltd, as at 1 June 2018.

The valuer arrived at the fair value of unrestricted land using the market approach. The valuation was based on recent market transactions for similar land and buildings (non-specialised) in the area and includes adjustment for factors specific to the land and buildings being valued such as size, location and current use.

The valuer used depreciated replacement cost for specialised land and buildings, due to there not being an active market for such land and buildings. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature of the assets, including the restricted use of the assets; the size, condition, location and current use of the assets. The valuation was based on a combination of internal records, specialised knowledge and the acquisition/transfer costs.

**6 Reconciliation of property, plant and equipment**

The following table shows the movement:

<b>2018-19</b>	<b>Land</b>	<b>Buildings</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	1,290	319	1,609
<b>Depreciation</b>	-	(22)	(22)
<b>Carrying amount at the end of the period</b>	<b>1,290</b>	<b>297</b>	<b>1,587</b>
<b>Gross carrying amount</b>			
Gross carrying amount	1,290	321	1,611
Accumulated depreciation	-	(24)	(24)
<b>Carrying amount at the end of the period</b>	<b>1,290</b>	<b>297</b>	<b>1,587</b>

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

2017-18	Land \$'000	Buildings \$'000	Total \$'000
<b>Carrying amount at the beginning of the period</b>	<b>1,460</b>	<b>324</b>	<b>1,784</b>
<b>Gains/(losses) for the period recognised in net result:</b>			
Depreciation	-	(14)	(14)
Revaluation increment / (decrement)	(135)	9	(126)
<b>Gains/(losses) for the period recognised in other comprehensive income:</b>			
Revaluation increment / (decrement)	(35)	-	(35)
<b>Carrying amount at the end of the period</b>	<b>1,290</b>	<b>319</b>	<b>1,609</b>
<b>Gross carrying amount</b>			
Gross carrying amount	1,290	321	1,611
Accumulated depreciation	-	(2)	(2)
<b>Carrying amount at the end of the period</b>	<b>1,290</b>	<b>319</b>	<b>1,609</b>

## 7 Events after balance date

The Advisory Council is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

## 8 Key Management Personnel

Key management personnel of the Advisory Council include the Minister, the Chief Executive of the Department, Chief Executive Officer of Country Health SA Local Health Network Inc, board members and the Chief Executive Officer of Barossa Hills Fleurieu Local Health Network Inc and the members of the Advisory Council.

The Advisory Council did not enter into any transactions with key management personnel or their close family during the reporting period that were not consistent with normal procurement arrangements.

## 9 Remuneration of Council members

The total remuneration received or receivable by members was nil. In accordance with the Premier and Cabinet Circular No 016, government employees did not receive any remuneration for council member duties during the financial year. Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

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Simon Smith CA, FCPA  
David Sullivan CA, CPA  
Jason Seidel CA  
Renaë Nicholson CA  
Tim Muhlhausler CA  
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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

### Report on the Financial Report

We have audited the accompanying financial report of Gawler District Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Gawler District Health Advisory Council Inc. Gift Fund Trust presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Gawler District Health Advisory Council Inc. Gift Fund Trust as at 30 June 2019 and the results of its operations and its cash flows for the year then ended.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Health Advisory Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

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

### Health Advisory Council's Responsibility for the Financial Report

The Gift Fund Trust is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Health Care Act 2008, Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, applicable Accounting Standards and other mandatory professional reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

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

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

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to 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 Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

## **GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS**



**Simon Smith** CA, FCPA, Registered Company Auditor

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**

**CERTIFICATION OF THE FINANCIAL STATEMENTS**

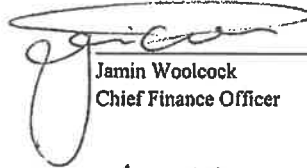
We certify that the:

- attached general purpose financial statements for the Gawler District Health Advisory Council Inc Gift Fund Trust:
  - comply with the relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
  - are in accordance with the accounts and records of the Trust; and
  - present a true and fair view of the financial position of the Trust at the end of the financial year and the results of its operation and cash flows for the financial year.
  
- Internal controls employed by Gawler District Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Kathy Crossing  
Presiding Member of the Gawler District Health Advisory  
Council Inc (the Trustee)

03 / 09 / 2019



Jamin Woolcock  
Chief Finance Officer

4 / 09 / 2019



**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2019**

	Note	2019 \$'000	2018 \$'000
<b>Expenses</b>			
Grants and subsidies	3	10	6
<b>Total expenses</b>		<u>10</u>	<u>6</u>
<b>Income</b>			
Interest revenues	4	2	2
<b>Total income</b>		<u>2</u>	<u>2</u>
<b>Net cost of providing services</b>		<u>8</u>	<u>4</u>
<b>Net result</b>		<u>(8)</u>	<u>(4)</u>
<b>Total comprehensive result</b>		<u>(8)</u>	<u>(4)</u>

The accompanying notes form part of these financial statements.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2019**

	Note	2019 \$ '000	2018 \$ '000
<b>Current assets</b>			
Cash and cash equivalents	5	27	37
Receivables	6	1	1
Other financial assets	7	65	63
<b>Total current assets</b>		<b>93</b>	<b>101</b>
<b>Total assets</b>		<b>93</b>	<b>101</b>
<b>Net assets</b>		<b>93</b>	<b>101</b>
<b>Equity</b>			
Retained earnings		93	101
<b>Total equity</b>		<b>93</b>	<b>101</b>

The accompanying notes form part of these financial statements.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2019**

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	Note	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2017</b>		<u>105</u>	<u>105</u>
<b>Net result for 2017-18</b>		<u>(4)</u>	<u>(4)</u>
<b>Total comprehensive result for 2017-18</b>		<u>(4)</u>	<u>(4)</u>
<b>Balance at 30 June 2018</b>		<u>101</u>	<u>101</u>
<b>Net result for 2018-19</b>		<u>(8)</u>	<u>(8)</u>
<b>Total comprehensive result for 2018-19</b>		<u>(8)</u>	<u>(8)</u>
<b>Balance at 30 June 2019</b>		<u>93</u>	<u>93</u>

The accompanying notes form part of these financial statements.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2019**

	Note	2019 \$ '000	2018 \$ '000
<b>Cash flows from operating activities</b>			
<b>Cash outflows</b>			
Payments of grants and subsidies		(10)	(6)
<b>Cash used in operations</b>		<u>(10)</u>	<u>(6)</u>
<b>Net cash provided by/(used in) operating activities</b>		<u>(10)</u>	<u>(6)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		(10)	(6)
Cash and cash equivalents at the beginning of the period		37	43
<b>Cash and cash equivalents at the end of the period</b>	5	<u>27</u>	<u>37</u>

The accompanying notes form part of these financial statements.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

---

**1 Basis of financial statements**

**1.1 Reporting entity**

The Gawler District Health Advisory Council Inc Gift Fund Trust (the Trust) was established by virtue of a deed executed between the Department for Health and Wellbeing and the Gawler District Health Advisory Council Inc (the Trustee).

The financial statements include all controlled activities of the Trust.

The Trust does not control any other entity and has no interests in unconsolidated structured entities.

**1.2 Statement of compliance**

These financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the Public Finance and Audit Act 1987; and
- relevant Australian Accounting Standards (with reduced disclosure requirements) applicable to not-for-profit entities, as the Trust is a not-for-profit entity.

**1.3 Basis of preparation**

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out below or in the notes.

**1.4 Taxation**

The Trust is not subject to income tax but is liable for goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**1.5 Change in accounting policy**

On 22 March 2019, pursuant to the *Public Finance and Audit Act 1987*, the Treasurer issued *Treasurer's Instructions (Accounting Policy Statements)* and revoked all previously issued Accounting Policy Statements. The new Accounting Policy Statements have largely been prepared on a no-policy change basis.

**AASB 9 Financial Instruments**

The adoption of AASB 9 from 1 July 2018 resulted in changes in accounting policies but no adjustments to the amounts recognised in the financial statements.

AASB 9 replaces the provisions of AASB 139 Financial Instruments: Recognition and Measurement that relate to recognition, classification, impairment and measurement of the Trust's financial assets.

Under AASB 9, the Trust's receivables and term deposits are measured at amortised cost, similar to the previous classifications of 'receivables' and 'held to maturity' respectively.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**2 Objectives and activities**

The Trust is a public ancillary fund and has been endorsed by the Australian Taxation Office as a Deductible Gift Recipient (DGR).

The Trust is established to:

- seek, collect and administer donations and bequests, to be used for the benefit of the local area health services that are DGRs
- undertake fundraising activities, the proceeds from which are to be used for the benefit of the local area health services that are DGRs

**3 Grants and subsidies**

	2019	2018
	\$'000	\$'000
Other	10	6
<b>Total grants and subsidies</b>	<b>10</b>	<b>6</b>

**4 Interest revenues**

	2019	2018
	\$'000	\$'000
Bank interest	2	2
<b>Total interest revenue</b>	<b>2</b>	<b>2</b>

**5 Cash and cash equivalents**

	2019	2018
	\$'000	\$'000
Cash at bank or on hand	27	37
<b>Total cash</b>	<b>27</b>	<b>37</b>

**6 Receivables**

	2019	2018
	\$'000	\$'000
Current		
Interest	1	1
<b>Total current receivables</b>	<b>1</b>	<b>1</b>
<b>Total receivables</b>	<b>1</b>	<b>1</b>

**7 Other financial assets**

	2019	2018
	\$'000	\$'000
Current		
Term deposits	65	63
<b>Total current investments</b>	<b>65</b>	<b>63</b>
<b>Total investments</b>	<b>65</b>	<b>63</b>

The Trust measures term deposits at amortised cost.

**8 Financial instruments / financial risk management**

**8.1 Financial risk management**

Risk management is managed by the Department for Health and Wellbeing's Risk and Assurance Services section and risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Trust's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

**GAWLER DISTRICT HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2019**

**8.2 Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

*Classification applicable until 30 June 2018 under AASB 139*

The carrying amounts of financial assets and liabilities were categorised as held-to-maturity investments; receivables; and financial liabilities measured at cost.

*Classification applicable from 1 July 2018 under AASB 9*

The carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss; financial assets measured at fair value through other comprehensive income; and financial liabilities measured at amortised cost are detailed below if applicable.

Category of financial asset and financial liability	Notes	2019 Carrying amount \$'000	2018 Carrying amount \$'000
<b>Financial assets</b>			
Cash and equivalent			
Cash and cash equivalents	5	27	37
Amortised cost			
Receivables <sup>(1)</sup>	6	1	1
Other financial assets	7	65	63
<b>Total financial assets</b>		<b>93</b>	<b>101</b>

<sup>(1)</sup> Receivable and payable amounts disclosed here exclude statutory receivables and payables such as GST receivables and payables.

**9 Events after balance date**

The Trust is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

**10 Key Management Personnel**

Key management personnel of the Trust include the Minister, the Chief Executive of the Department, Chief Executive Officer of Country Health SA Local Health Network Inc, board members and the Chief Executive Officer of Barossa Hills Fleurieu Local Health Network Inc and the members of the Gawler District Health Advisory Council Inc.

The Trust did not enter into any transactions with key management personnel or their close family during the reporting period that were not consistent with normal procurement arrangements.

**11 Remuneration of Council members**

The total remuneration received or receivable by members was nil. In accordance with the Premier and Cabinet Circular No 016, government employees did not receive any remuneration for council member duties during the financial year. Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.