



**Government
of South Australia**

**BAROSSA & DISTRICTS HEALTH ADVISORY
COUNCIL INC
2018-19 Annual Report**

Barossa & Districts Health Advisory Council Inc

C/- Angaston Hospital

29 North St, Angaston 5353

www.sahealth.sa.gov.au/Barossa

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ISSN: 1837-3186

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.

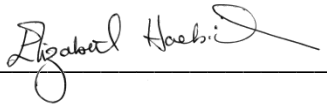
Submitted on behalf of the Barossa & Districts Health Advisory Council Inc by:

Elizabeth Haebich

Presiding Member

Date 18 September 2019

Signature



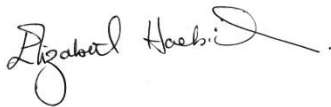
From the Presiding Member

Membership: 2019 has seen five new members, all with differing and wide-ranging skills join Barossa & Districts Health Advisory Council Inc (BDHAC) to complement the experience of our longer term members.

Planning priorities: Supported ably by local staff we have focused bi-monthly meetings on planning priorities for 2019-20 onwards. To achieve this we continued anecdotal discussions with community members/groups; examined the previous Strategic Plan (2015-20) and the Community Consultation Report (2009) to provide context and contemporary relevance. Council members report (re-affirmed by the Consultation Report conducted a decade ago) significant ongoing local concerns about mental health; misuse of (alcohol, tobacco and) illicit drugs; transport; NDIS roll-out; along with many other issues. While some may not necessarily come under the existing remit of BDHAC they are undoubtedly in line with “community well-being” and local sentiment.

Recent accreditation process: BDHAC contributed to the process and were pleased both Angaston and Tanunda Hospitals received positive responses from the accreditors in May.

Major achievements: After donating significant funds towards refurbishment we were happy to be part of the official opening of the Hage Suite (Angaston Hospital) for visiting specialists in March. We have also contributed towards a number of other infrastructure projects, such a remodelling a sun lounge into a two bed room, as well as donating requested items in the hospitals.



Elizabeth Haebich

Presiding Member

Barossa & Districts Health Advisory Council Inc

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Overview: about the agency

Our strategic focus

Our Purpose	<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>The constitution is available at www.sahealth.sa.gov.au/barossa</p>
Our Vision	Not applicable.
Our Values	Not applicable.
Our functions, objectives and deliverables	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:

www.sahealth.sa.gov.au/barossa

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.

Our Executive team

Not applicable.

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)

Eudunda, Kapunda Health Advisory Council Inc

Gawler District Health Advisory Council Inc

Hills Area Health Advisory Council

Kangaroo Island Health Advisory Council

South Coast 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.

Barossa and Districts Health Advisory Council Inc

Statement of Comprehensive Income	2018-19 Budget \$000s	2018-19 Actual \$000s	Variation \$000s	2017-18 Actual \$000s
Expenses	0	422	(422)	261
Revenues	0	36	36	0
Net cost of providing services	0	386	(386)	261
Net Revenue from SA Government	0	0	0	0
Net result	0	(386)	(386)	(261)
Total Comprehensive Result	0	(386)	(386)	1,360

Statement of Financial Position	2018-19 Budget \$000s	2018-19 Actual \$000s	Variation \$000s	2017-18 Actual \$000s
Current assets	0	0	0	0
Non-current assets	0	6,158	6,158	6,544
Total assets	0	6,158	6,158	6,544
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	6,158	6,158	6,544
Equity	0	6,158	6,158	6,544

Barossa and Districts Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2018-19 Budget \$000s	2018-19 Actual \$000s	Variation \$000s	2017-18 Actual \$000s
Expenses	0	73	(73)	167
Revenues	0	49	49	36
Net cost of providing services	0	24	(24)	131
Net Revenue from SA Government	0	0	0	0
Net result	0	(24)	(24)	(131)
Total Comprehensive Result	0	(24)	(24)	(131)

Statement of Financial Position	2018-19 Budget \$000s	2018-19 Actual \$000s	Variation \$000s	2017-18 Actual \$000s
Current assets	0	1,452	1,452	1,476
Non-current assets	0	0	0	0
Total assets	0	1,452	1,452	1,476
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	1,452	1,452	1,476
Equity	0	1,452	1,452	1,476

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	Not applicable	Not applicable

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

Consultancies	Purpose	\$ Actual payment
Not applicable	Not applicable	Not applicable
	Total	Not applicable

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	Not applicable	Not applicable

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

Contractors	Purpose	\$ Actual payment
Not applicable	Not applicable	Not applicable
	Total	Not applicable

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	Not applicable

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*:

Nil.

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
Health Care Act 2008	Part 4 Health Advisory Councils, Division 2 Functions and Powers, 18 Functions

Act as an advocate to promote the interests of the community.

- Provide advice about relevant aspect of the provision of health services, and relevant health issues, goals, priorities, plans and strategic initiatives.
- Encourage community participation in programs.
- Consult with other bodies that are interested in the provision of health services.
- Provide advice to the Minister about any matter referred to it by the Minister or CE.
- Participate in consultation or assessment process associated with the selection of senior staff.
- Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities.

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](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
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

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	Not applicable
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
		Total	Not applicable

Additional Metrics	Total
Number of positive feedback comments	Not applicable
Number of negative feedback comments	Not applicable
Total number of feedback comments	Not applicable
% 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
BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC.**

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



CHARTERED ACCOUNTANTS™
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Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Barossa and Districts 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 Barossa and Districts 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 Barossa and Districts 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.

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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

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

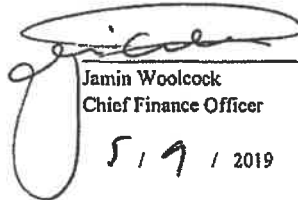
We certify that the:

- attached general purpose financial statements for the Barossa and Districts 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 Barossa and Districts 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.



Elizabeth Haebich
Presiding Member of the Barossa and Districts Health Advisory
Council Inc

5 / 9 / 2019



Jamin Woolcock
Chief Finance Officer

5 / 9 / 2019

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Expenses			
Depreciation expense	5	422	261
Total expenses		422	261
Income			
Resources received free of charge	3	36	-
Total income		36	-
Net cost of providing services		386	261
Net result		(386)	(261)
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		-	1,621
Total other comprehensive income		-	1,621
Total comprehensive result		(386)	1,360

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2019

	Note	2019 \$ '000	2018 \$ '000
Non-current assets			
Property, plant and equipment	5	6,158	6,544
Total non-current assets		<u>6,158</u>	<u>6,544</u>
Total assets		<u>6,158</u>	<u>6,544</u>
Net assets		<u>6,158</u>	<u>6,544</u>
Equity			
Asset revaluation surplus		3,815	3,815
Retained earnings		2,343	2,729
Total equity		<u>6,158</u>	<u>6,544</u>

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2019

	Asset		
	revaluation	Retained	Total
Note	surplus	earnings	equity
	\$ '000	\$ '000	\$ '000
Balance at 30 June 2017	2,194	2,990	5,184
Net result for 2017-18	-	(261)	(261)
Gain/(loss) on revaluation of land and buildings	5 1,621	-	1,621
Total comprehensive result for 2017-18	1,621	(261)	1,360
Balance at 30 June 2018	3,815	2,729	6,544
Net result for 2018-19	-	(386)	(386)
Total comprehensive result for 2018-19	-	(386)	(386)
Balance at 30 June 2019	3,815	2,343	6,158

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2019

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

The accompanying notes form part of these financial statements.

1 Basis of financial statements

1.1 Reporting entity

The Barossa and Districts 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 Barossa and Districts 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 Resources received free of charge

	2019	2018
	\$'000	\$'000
Land and buildings	36	-
Total resources received free of charge	36	-

During 2018-19 completed capital works at the Tanunda Health Service were transferred to the Advisory Council from Country Health SA Local Health Network Inc for nil consideration.

4 Property, plant and equipment

4.1 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.

4.2 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

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

4.3 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.

4.4 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.

4.5 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.

5 Reconciliation of property, plant and equipment

The following table shows the movement:

2018-19	Land	Buildings	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	1,040	5,504	6,544
Assets received free of charge	-	36	36
Depreciation	-	(422)	(422)
Carrying amount at the end of the period	1,040	5,118	6,158
Gross carrying amount			
Gross carrying amount	1,040	5,572	6,612
Accumulated depreciation	-	(454)	(454)
Carrying amount at the end of the period	1,040	5,118	6,158

BAROSSA AND DISTRICTS 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
Carrying amount at the beginning of the period	950	4,234	5,184
Depreciation	-	(261)	(261)
Gains/(losses) for the period recognised in other comprehensive income:			
Revaluation increment / (decrement)	90	1,531	1,621
Carrying amount at the end of the period	1,040	5,504	6,544
Gross carrying amount			
Gross carrying amount	1,040	5,536	6,576
Accumulated depreciation	-	(32)	(32)
Carrying amount at the end of the period	1,040	5,504	6,544

6 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.

7 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.

8 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.

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



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Barossa and Districts 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 Barossa and Districts 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 Barossa and Districts 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.

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under Professional Standards Legislation

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

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

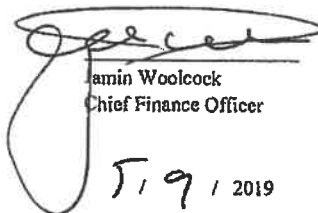
We certify that the:

- attached general purpose financial statements for the Barossa and Districts 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 Barossa and Districts 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.



Elizabeth Haebich
Presiding Member of the Barossa and Districts Health Advisory
Council Inc (the Trustee)

5 / 9 / 2019



Amin Woolcock
Chief Finance Officer

5 / 9 / 2019

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Expenses			
Grants and subsidies	3	73	167
Total expenses		<u>73</u>	<u>167</u>
Income			
Interest revenues	4	35	36
Other revenues/income	5	14	-
Total income		<u>49</u>	<u>36</u>
Net cost of providing services		<u>24</u>	<u>131</u>
Net result		<u>(24)</u>	<u>(131)</u>
Total comprehensive result		<u>(24)</u>	<u>(131)</u>

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2019

	Note	2019 \$ '000	2018 \$ '000
Current assets			
Cash and cash equivalents	6	246	328
Receivables	7	6	4
Other financial assets	8	1,200	1,144
Total current assets		1,452	1,476
Total assets		1,452	1,476
Net assets		1,452	1,476
Equity			
Retained earnings		1,452	1,476
Total equity		1,452	1,476

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2019

	Note	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2017		<u>1,607</u>	<u>1,607</u>
Net result for 2017-18		<u>(131)</u>	<u>(131)</u>
Total comprehensive result for 2017-18		<u>(131)</u>	<u>(131)</u>
Balance at 30 June 2018		<u>1,476</u>	<u>1,476</u>
Net result for 2018-19		<u>(24)</u>	<u>(24)</u>
Total comprehensive result for 2018-19		<u>(24)</u>	<u>(24)</u>
Balance at 30 June 2019		<u>1,452</u>	<u>1,452</u>

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2019

	Note	2019 \$ '000	2018 \$ '000
Cash flows from operating activities			
Cash outflows			
Payments of grants and subsidies		(73)	(167)
Cash used in operations		<u>(73)</u>	<u>(167)</u>
Cash inflows			
Interest received		5	8
Other receipts		14	-
Cash generated from operations		<u>19</u>	<u>8</u>
Net cash provided by/(used in) operating activities		<u>(54)</u>	<u>(159)</u>
Cash flows from investing activities			
Cash outflows			
Purchase of investments		(1,200)	-
Cash used in investing activities		<u>(1,200)</u>	<u>-</u>
Cash inflows			
Proceeds from sale/maturities of investments		1,172	-
Cash generated from investing activities		<u>1,172</u>	<u>-</u>
Net cash provided by/(used in) investing activities		<u>(28)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents		(82)	(159)
Cash and cash equivalents at the beginning of the period		328	487
Cash and cash equivalents at the end of the period	6	<u>246</u>	<u>328</u>

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS 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 Barossa and Districts 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 Barossa and Districts 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.

BAROSSA AND DISTRICTS 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	73	167
Total grants and subsidies	73	167

4 Interest revenues

	2019	2018
	\$'000	\$'000
Bank interest	35	36
Total interest revenue	35	36

5 Other revenues/income

	2019	2018
	\$'000	\$'000
Donations	14	-
Total other revenues/income	14	-

6 Cash and cash equivalents

	2019	2018
	\$'000	\$'000
Cash at bank or on hand	246	328
Total cash	246	328

7 Receivables

	2019	2018
	\$'000	\$'000
Current		
Interest	6	4
Total current receivables	6	4
Total receivables	6	4

8 Other financial assets

	2019	2018
	\$'000	\$'000
Current		
Term deposits	1,200	1,144
Total current investments	1,200	1,144
Total investments	1,200	1,144

The Trust measures term deposits at amortised cost.

9 Financial instruments / financial risk management

9.1 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.

9.2 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
Financial assets			
Cash and equivalent			
Cash and cash equivalents	6	246	328
Amortised cost			
Receivables ⁽¹⁾	7	6	4
Other financial assets	8	1,200	1,144
Total financial assets		1,452	1,476

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

10 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.

11 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 Barossa and Districts 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.

12 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.