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**Government  
of South Australia**

**BALAKLAVA RIVERTON HEALTH ADVISORY  
COUNCIL INC  
2020-21 Annual Report**

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**

C/- Balaklava Soldiers' Memorial District Hospital

[www.sahealth.sa.gov.au/Balaklava-RivertonHAC](http://www.sahealth.sa.gov.au/Balaklava-RivertonHAC)

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2020-21 ANNUAL REPORT for the Balaklava Riverton Health Advisory Council Inc

To:

Hon Stephen Wade MLC

Minister for Health and Wellbeing

This annual report will be 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 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 Balaklava Riverton Health Advisory Council Inc by:

Brian Stevens

Presiding Member



Date 30 September 2021

Signature

## **From the Presiding Member**

My second year as a Presiding Member of Balaklava Riverton Health Advisory Council Inc (HAC) has been satisfying and challenging at times as COVID-19 has caused some interruptions to meetings and upcoming projects.

I was advised in March that the Balaklava Hospital Theatre would not re-open; however, a procedural room for visiting surgeons will be added at the hospital and work on this will commence shortly.

In March, both Balaklava Hospital and Riverton Hospital received full accreditation for their acute sections.

In May, I was pleased to learn that Ira Parker Nursing Home at Balaklava had gained full accreditation for three years.

I have just been advised that Ira Parker funds held by SA Health have been reinstated to the HAC so that upgrade of four bedrooms at the Aged Care facility can commence as soon as possible. I am looking forward to the completion of this project as it has been a priority of the HAC for many years.

The planning and steering group meetings for the Balaklava Hospital, held monthly since August 2020, are in the final stages, with a draft plan to be introduced at the July meeting with the final plan and implementation in late August or September 2021.

So as you can see, there is a lot happening at Balaklava Hospital.

Over the past four months, there has been a major upgrade of two bathrooms at Riverton Hospital, one completed in May and the second due for completion in early August.

During the 2021-21 financial year, two major projects have been completed with funding provided by the HAC:

- The installation of an ultrasound machine at Balaklava Hospital at the cost of \$25,000
- Upgrade of the nurses' station at Riverton Hospital at the cost of \$7,000.

These projects have been of great benefit to staff and patients at both sites.

I wish to thank the Executive Officer/Director of Nursing at both sites, Amy McKerron at Riverton Hospital and Robyn Lavrencic at Balaklava Hospital, for the dedication and leadership they have shown over the past 12 months in somewhat difficult times.

Over the next twelve months, I look forward to the upgrade and additions at Balaklava Hospital and the continued interaction between the HAC and the local communities.

A handwritten signature in black ink, appearing to read 'Brian Stevens', with a stylized flourish at the end.

**Brian Stevens**

Presiding Member

Balaklava Riverton Health Advisory Council Inc

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	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.  The constitution is available at – <a href="http://www.sahealth.sa.gov.au/Balaklava-RivertonHAC">www.sahealth.sa.gov.au/Balaklava-RivertonHAC</a>
<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
- One Local Government nominee
- A local Member of Parliament, or their nominee
- Up to two Medical Practitioner members
- One employee from the Balaklava Soldiers' Memorial District Hospital or the Riverton District Soldiers' Memorial Hospital

A list of current members is available at:

[www.sahealth.sa.gov.au/Balaklava-RivertonHAC](http://www.sahealth.sa.gov.au/Balaklava-RivertonHAC)

### Changes to the agency

During 2020-21 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

**Our Minister**

Hon Stephen Wade MLC is the Minister for Health and Wellbeing in South Australia.

The Minister oversees health, wellbeing, mental health, ageing well, substance abuse and suicide prevention.



**Our Executive team**

Not applicable

**Legislation administered by the agency**

Not applicable

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

Yorke and Northern Local Health Network Inc

Lower North Health Advisory Council Inc

Mid North Health Service Advisory Council Inc

Northern Yorke Peninsula Health Advisory Council Inc

Port Broughton District Health Advisory Council Inc

Port Pirie Health Service Advisory Council

Southern Flinders Health Advisory Council

Yorke Peninsula 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		

### Corporate performance summary

Not applicable

### Employment opportunity programs

Program name	Performance
Not applicable	

### Agency performance management and development systems

Performance management and development system	Performance
Not applicable	



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

Not applicable

**Executive employment in the agency**

Not applicable

## 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 2020-21 are attached to this report.

#### Balaklava Riverton Health Advisory Council Inc

<b>Statement of Comprehensive Income</b>	<b>2020-21 Budget \$000s</b>	<b>2020-21 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2019-20 Actual \$000s</b>
Total Income	0	0	0	12
Total Expenses	0	647	(647)	647
<b>Net Result</b>	<b>0</b>	<b>(647)</b>	<b>(647)</b>	<b>(635)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(647)</b>	<b>(647)</b>	<b>(635)</b>

<b>Statement of Financial Position</b>	<b>2020-21 Budget \$000s</b>	<b>2020-21 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2019-20 Actual \$000s</b>
Current assets	0	0	0	0
Non-current assets	0	8,877	8,877	9,524
<b>Total assets</b>	<b>0</b>	<b>8,877</b>	<b>8,877</b>	<b>9,524</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>8,877</b>	<b>8,877</b>	<b>9,524</b>
<b>Equity</b>	<b>0</b>	<b>8,877</b>	<b>8,877</b>	<b>9,524</b>

**Balaklava Riverton Health Advisory Council Inc Gift Fund Trust**

<b>Statement of Comprehensive Income</b>	<b>2020-21 Budget \$000s</b>	<b>2020-21 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2019-20 Actual \$000s</b>
Total Income	0	5	5	18
Total Expenses	0	33	(33)	34
<b>Net Result</b>	<b>0</b>	<b>(28)</b>	<b>(28)</b>	<b>(16)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(28)</b>	<b>(28)</b>	<b>(16)</b>

<b>Statement of Financial Position</b>	<b>2020-21 Budget \$000s</b>	<b>2020-21 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2019-20 Actual \$000s</b>
Current assets	0	797	797	825
Non-current assets	0	0	0	0
<b>Total assets</b>	<b>0</b>	<b>797</b>	<b>797</b>	<b>825</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>797</b>	<b>797</b>	<b>825</b>
<b>Equity</b>	<b>0</b>	<b>797</b>	<b>797</b>	<b>825</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**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined	Various	\$ 0

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Not applicable		\$ 0
	Total	\$ 0

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

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All contractors below \$10,000 each - combined	Various	\$ 0

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Not applicable		\$ 0
	Total	\$ 0

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

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.](#)

## Risk management

### Risk and audit at a glance

Not applicable

### Fraud detected in the agency

Category/nature of fraud	Number of instances
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 Yorke and Northern Local Health Network Inc.

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

### Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

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

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## 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 promotion 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.*
  - HAC members meet with the Executive Officer/Director of Nursing bi-monthly to discuss relevant health issues, goals, priorities, plans and strategic initiatives relevant to the Health Service. Through these discussions, members are able to gather appropriate information and undertake guided tours of the service to ensure the appropriate support is provided to the site and feedback to the community.
- *Encourage community participation in programs.*
  - The Balaklava Riverton Health Advisory Council Inc has engaged other community groups and volunteers to help at both sites; however, this has been disrupted due to COVID-19 restrictions.
- *Consult with other bodies that are interested in the provision of health services.*
  - The Balaklava Riverton Health Advisory Council Inc has assisted with the consultation in securing additional Physiotherapy and Podiatry services to Riverton District Soldiers' Memorial Hospital to improve/provide services to the wider community.
- *Provide advice to the Minister about any matter referred to it by the Minister or CE.*
  - No consultation or advice provided to the Minister at the time of this report.
- *Participate in consultation or assessment process associated with the selection of senior staff.*
  - The Presiding Member and the local government representative member of the Balaklava Riverton Health Advisory Council Inc are involved in the appointment of the position of Executive Officer/Director of Nursing at both Riverton and Balaklava; however, this has not been necessary over the past twelve months.

- *Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities (incorporated HAC).*
  - The Presiding Member of the Balaklava Riverton Health Advisory Council Inc has undertaken discussions with the Riverton Community Management Committee, and the Riverton and District Benevolent Nominees Pty Limited to gain funds towards improvements the Riverton District Soldiers' Memorial Hospital and the Wakefield Aged Care section. The Health Advisory Council also receives donations from the Balaklava Race Club.
  - During the financial year 2020-21, the Balaklava and Riverton Health Advisory Council Inc assisted sites with purchasing and costs of an ultrasound machine at Balaklava Hospital and upgrading the Nurses' Station at Riverton Hospital.

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

Not applicable



## Public complaints

### Number of public complaints reported

A whole of SA Health response will be provided in the 2020-21 Department for Health and Wellbeing Annual Report, which can be accessed on the [SA Health website](#).

A Regional Health Network response will be provided in the 2020-21 Yorke and Northern Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Not applicable			

Additional Metrics	Total
Not applicable	

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

**Service Improvements**

A whole of Yorke and Northern Local Health Network response is provided in the 2020-21 Yorke and Northern Local Health Network Annual Report, which can be accessed on the [Yorke and Northern Local Health Network website](#)

**Compliance Statement**

A whole of Yorke and Northern Local Health Network response is provided in the 2020-21 Yorke and Northern Local Health Network Annual Report, which can be accessed on the [Yorke and Northern Local Health Network website](#)

## **Appendix: Audited financial statements 2020-21**

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**

**CERTIFICATION OF THE FINANCIAL STATEMENTS**

We certify that the:

- financial statements of the Balaklava Riverton Health Advisory Council Inc:
  - are in accordance with the accounts and records of the Advisory Council;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Advisory Council at the end of the financial year
  
- Internal controls employed by Balaklava Riverton Health Advisory Council Inc for the financial year over its financial



Brian Stevens  
Presiding Member of the Balaklava Riverton Health Advisory

6 / 9 / 2021



Vincent Bellifemini  
Chief Finance Officer

07 / 09 / 2021

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2021**

	Note	2021 \$'000	2020 \$'000
<b>Income</b>			
Resources received free of charge	2	-	12
<b>Total income</b>		<u>-</u>	<u>12</u>
<b>Expenses</b>			
Depreciation	4	647	647
<b>Total expenses</b>		<u>647</u>	<u>647</u>
<b>Net result</b>		<u>(647)</u>	<u>(635)</u>
<b>Total comprehensive result</b>		<u>(647)</u>	<u>(635)</u>

The accompanying notes form part of these financial statements.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2021**

	Note	2021 \$ '000	2020 \$ '000
<b>Non-current assets</b>			
Property, plant and equipment	4	8,877	9,524
<b>Total non-current assets</b>		<b>8,877</b>	<b>9,524</b>
<b>Total assets</b>		<b>8,877</b>	<b>9,524</b>
<b>Net assets</b>		<b>8,877</b>	<b>9,524</b>
<b>Equity</b>			
Asset revaluation surplus		6,594	6,594
Retained earnings		2,283	2,930
<b>Total equity</b>		<b>8,877</b>	<b>9,524</b>

The accompanying notes form part of these financial statements.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2021**

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2019</b>	<b>6,594</b>	<b>3,565</b>	<b>10,159</b>
<b>Net result for 2019-20</b>	-	(635)	(635)
<b>Total comprehensive result for 2019-20</b>	-	(635)	(635)
<b>Balance at 30 June 2020</b>	<b>6,594</b>	<b>2,930</b>	<b>9,524</b>
<b>Net result for 2020-21</b>	-	(647)	(647)
<b>Total comprehensive result for 2020-21</b>	-	(647)	(647)
<b>Balance at 30 June 2021</b>	<b>6,594</b>	<b>2,283</b>	<b>8,877</b>

The accompanying notes form part of these financial statements.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2021**

	Note	2021 \$ '000	2020 \$ '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>	5	-	-

The accompanying notes form part of these financial statements.



**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

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## **1 About Balaklava Riverton Health Advisory Council Inc**

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

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.

The Advisory Council is controlled by Yorke and Northern Local Health Network Inc.

### **1.1 Objectives and activities**

The 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.

### **1.2 Basis of preparation**

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.

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.

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.

### **1.3 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.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

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**1.4 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.

**1.5 Changes in accounting policy**

The Advisory Council did not change any of its accounting policies during the year.

**1.6 Impact of COVID-19 pandemic**

The COVID-19 pandemic has not had a material impact on the operations of the Advisory Council and is not expected to do so in the future.

**2 Resources received free of charge**

	2021	2020
	\$'000	\$'000
Land and buildings	-	12
<b>Total resources received free of charge</b>	<b>-</b>	<b>12</b>

**3 Property, plant and equipment**

**3.1 Acquisition and recognition**

Non-current assets are initially recorded on a cost basis, and subsequently measured at fair value. 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.

**3.2 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 reviewed and adjusted of appropriate 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.

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

**3.3 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.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

### 3.4 Impairment

The Advisory Council holds its property assets for their service potential (value in use). 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, fair value is assessed each year.

There were no indications of impairment of property and infrastructure as at 30 June 2021.

### 3.5 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.

Fair value of unrestricted land was determined 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.

Fair value of specific land and buildings was determined using depreciated replacement cost, 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. The valuation was based on a combination of internal records, specialised knowledge and acquisition/transfer costs.

## 4 Reconciliation of property, plant and equipment

The following table shows the movement:

2020-21	Land \$'000	Buildings \$'000	Total \$'000
<b>Carrying amount at the beginning of the period</b>	390	9,134	9,524
<b>Subtotal:</b>	<b>390</b>	<b>9,134</b>	<b>9,524</b>
<b>Gains/(losses) for the period recognised in net result:</b>			
Depreciation	-	(647)	(647)
<b>Subtotal:</b>	<b>-</b>	<b>(647)</b>	<b>(647)</b>
<b>Carrying amount at the end of the period</b>	<b>390</b>	<b>8,487</b>	<b>8,877</b>
<b>Gross carrying amount</b>			
Gross carrying amount	390	10,539	10,929
Accumulated depreciation	-	(2,052)	(2,052)
<b>Carrying amount at the end of the period</b>	<b>390</b>	<b>8,487</b>	<b>8,877</b>

## 5 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed within this note and, if quantifiable are measured at nominal value. The Advisory Council is not aware of any contingent assets and liabilities. In addition, the Advisory Council has made no guarantees.

## 6 Key Management Personnel

Key management personnel of the Advisory Council include the Minister, the Chief Executive of the Department for Health and Wellbeing, board members and the Chief Executive Officer of Yorke and Northern 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.

## 7 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  
Aaron Coonan CA  
Luke Williams CA, CPA  
Daniel Moon CA



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BALAKLAVA AND RIVERTON HEALTH ADVISORY COUNCIL INC.

### Report on the Financial Report

#### Audit Opinion

We have audited the accompanying financial report of Balaklava and Riverton Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2021, 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 Balaklava and Riverton 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 Balaklava and Riverton Health Advisory Council Inc. as at 30 June 2021 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 (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with 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

10/09/2021

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**

**CERTIFICATION OF THE FINANCIAL STATEMENTS**

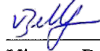
We certify that the:

- financial statements of the Balaklava Riverton Health Advisory Council Inc Gift Fund Trust:
  - are in accordance with the accounts and records of the Trust;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Trust at the end of the financial year and the result of its operation and cash flows for the financial year.
  
- Internal controls employed by Balaklava Riverton Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



Brian Stevens  
Presiding Member of the Balaklava Riverton Health Advisory  
Council Inc (the Trustee)

6 / 9 / 2021



Vincent Bellifemini  
Chief Finance Officer

07 / 09 / 2021

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2021**

	Note	2021 \$'000	2020 \$'000
<b>Income</b>			
Interest	2	5	18
<b>Total income</b>		<u>5</u>	<u>18</u>
<b>Expenses</b>			
Grants and subsidies	3	33	34
<b>Total expenses</b>		<u>33</u>	<u>34</u>
<b>Net result</b>		<u>(28)</u>	<u>(16)</u>
<b>Total comprehensive result</b>		<u>(28)</u>	<u>(16)</u>

The accompanying notes form part of these financial statements.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2021**

	Note	2021 \$ '000	2020 \$ '000
<b>Current assets</b>			
Cash and cash equivalents	4	44	70
Receivables	5	2	3
Other financial assets	6	751	752
<b>Total current assets</b>		<u>797</u>	<u>825</u>
<b>Total assets</b>		<u>797</u>	<u>825</u>
<b>Net assets</b>		<u>797</u>	<u>825</u>
<b>Equity</b>			
Retained earnings		797	825
<b>Total equity</b>		<u>797</u>	<u>825</u>

The accompanying notes form part of these financial statements.



**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2021**

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	<b>Retained earnings \$ '000</b>	<b>Total equity \$ '000</b>
<b>Balance at 30 June 2019</b>	<b>841</b>	<b>841</b>
<b>Net result for 2019-20</b>	<b>(16)</b>	<b>(16)</b>
<b>Total comprehensive result for 2019-20</b>	<b>(16)</b>	<b>(16)</b>
<b>Balance at 30 June 2020</b>	<b>825</b>	<b>825</b>
<b>Net result for 2020-21</b>	<b>(28)</b>	<b>(28)</b>
<b>Total comprehensive result for 2020-21</b>	<b>(28)</b>	<b>(28)</b>
<b>Balance at 30 June 2021</b>	<b>797</b>	<b>797</b>

The accompanying notes form part of these financial statements.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2021**

	Note	2021	2020
<b>Cash outflows</b>			
Payments of grants and subsidies		(33)	(34)
<b>Cash used in operations</b>		<u>(33)</u>	<u>(34)</u>
<b>Net cash provided by/(used in) operating activities</b>		<u>(33)</u>	<u>(34)</u>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from sale/maturities of investments		7	65
<b>Cash generated from investing activities</b>		<u>7</u>	<u>65</u>
<b>Net cash provided by/(used in) investing activities</b>		<u>7</u>	<u>65</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(26)</b>	<b>31</b>
Cash and cash equivalents at the beginning of the period		70	39
<b>Cash and cash equivalents at the end of the period</b>	4	<u><b>44</b></u>	<u><b>70</b></u>

The accompanying notes form part of these financial statements.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

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## **1 About Balaklava Riverton Health Advisory Council Inc Gift Fund Trust**

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

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

The Trust is controlled by Yorke and Northern Local Health Network Inc.

### **1.1 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

### **1.2 Basis of preparation**

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.

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.

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.

### **1.3 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.

### **1.4 Changes in accounting policy**

The Trust did not change any of its accounting policies during the year.

### **1.5 Impact of COVID-19 pandemic**

The COVID-19 pandemic has not had a material impact on the operations of the Trust and is not expected to do so in the future.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

**2 Interest**

	2021	2020
	\$'000	\$'000
Bank interest	5	18
<b>Total interest revenue</b>	<b>5</b>	<b>18</b>

**3 Grants and subsidies**

	2021	2020
	\$'000	\$'000
Other	33	34
<b>Total grants and subsidies</b>	<b>33</b>	<b>34</b>

**4 Cash and cash equivalents**

	2021	2020
	\$'000	\$'000
Cash at bank or on hand	44	70
<b>Total cash</b>	<b>44</b>	<b>70</b>

**5 Receivables**

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Interest	2	3
<b>Total current receivables</b>	<b>2</b>	<b>3</b>
<b>Total receivables</b>	<b>2</b>	<b>3</b>

**6 Other financial assets**

	2021	2020
	\$'000	\$'000
<b>Current</b>		
Term deposits	751	752
<b>Total current investments</b>	<b>751</b>	<b>752</b>
<b>Total investments</b>	<b>751</b>	<b>752</b>

**7 Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed within this note and, if quantifiable are measured at nominal value. The Trust is not aware of any contingent assets and liabilities. In addition, the Trust has made no guarantees.

**8 Financial instruments / financial risk management**

**8.1 Financial risk management**

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.

**BALAKLAVA RIVERTON HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

**8.2 Categorisation of financial instruments**

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	2021 Carrying amount \$'000	2020 Carrying amount \$'000
<i>Financial assets</i>			
Cash and equivalent			
Cash and cash equivalents	4	44	70
Amortised cost			
Receivables	5	2	3
Other financial assets	6	751	752
<b>Total financial assets</b>		<b>797</b>	<b>825</b>

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

**9 Key Management Personnel**

Key management personnel of the Advisory Council include the Minister, the Chief Executive of the Department, board members and the Chief Executive Officer of Yorke and Northern Local Health Network Inc and the members of the Advisory Council.

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.

**10 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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Luke Williams CA, CPA  
Daniel Moon CA



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BALAKLAVA AND RIVERTON HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

### Report on the Financial Report

We have audited the accompanying financial report of Balaklava and Riverton Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2021, 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 Balaklava and Riverton 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 Balaklava and Riverton Health Advisory Council Inc. Gift Fund Trust as at 30 June 2021 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 (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with 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  
Partner

10/09/2021