

OFFICIAL



**Government
of South Australia**

**NARACOORTE AREA
HEALTH ADVISORY COUNCIL INC
2022-23 Annual Report**

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC

C/- Naracoorte Health Service

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Date presented to Minister: 29 September 2023

OFFICIAL

To:

Hon Chris Picton MP

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 Naracoorte Area Health Advisory Council Inc by:

Barrie Moyle

Presiding Member

Date 29 September 2023

Signature



A handwritten signature in black ink, appearing to read 'Barrie Moyle', is written over a horizontal line.

From the Presiding Member

Once again as I write this annual report, I do have to cast my mind back over the previous 12 months which does test me as the year has been full of diverse activities.

For me, the year has involved being on several Limestone Coast Local Health Network (LCLHN) committees in addition to my role as Presiding Member of the Naracoorte Area Health Advisory Council (NAHAC), including:



- The Naracoorte Health Service (NHS) Service Planning Group, which has commenced meeting this year and is being co-ordinated by Bronwyn Venning from the Rural Support Service (RSS) Population and Planning team. Service Planning will look at future health service needs in consultation with the community, and there have been at least two meetings where members of the public and/or specific organisations have been invited to participate. Working group members include the NHS leadership team; Pam Schubert, Executive Officer/Director of Nursing and Midwifery (EO/DONM) and Anne Jefferies, Nurse/Midwife Unit Manager; as well as local General Practitioner Dr Jeff Taylor, from the Kincaig Medical Clinic, and the process
- The LCLHN Partnering with Consumers (PWC) Committee, with monthly meetings held in Mount Gambier and the option to attend via Video Conferencing. The PWC Committee looks at a myriad of things effecting the consumer in their health journey.
- The Working Group planning for the Annual Regional Health Advisory Council Conference, to be hosted by the LCLHN and held in Mount Gambier at the new Wulanda Recreation and Convention Centre in late 2023.

Prior the last State Election, the Labor Government committed \$8,000,000 towards various upgrades (much needed) for the NHS, which has required our involvement during the discussion and planning stage, in co-operation with various stakeholders including the LCLHN, Architects, Finance. At a local level Pam Schubert, Dr Jeff Taylor as the primary medical officer, and myself have been involved, and I was excited to receive an almost 100-page document detailing the current state and required works for the facility, following specialist planning visit to NHS.

One more item of major interest is that the Naracoorte Lucindale CT and Medical Infrastructure Trust (the CT Trust) have replaced the Computed Tomography (CT) Machine in Naracoorte (after 7 Years) with a New Siemens CT which has higher capabilities. This was installed and opened on 1 June 2023, and members of the CT Trust were very pleased to avoid the need to go to the community once again for financial assistance, and we are also very happy with the current operators, Bensons Radiology.

During the latter part of 2022, NAHAC members reviewed and discussed funds held by the HAC, including amounts raised through community fundraising, with actions taken to ensure investment returns are maximised, whilst considering cashflow needs.

We at the NAHAC continue to work in close co-operation with Pam Schubert in her role as EO/DONM for the NHS, and we are receptive to consider all requests for funding support as they relate to pieces of equipment etc. In December 2022, we agreed to fund the purchase of a new Duplex cleaning machine to replace an older model.

The NAHAC is also in discussion regarding contributing approximately \$50,000 towards:

- Upgrading the on-site accommodation to make the buildings more homely and comfortable for those staff who use it.
- Improvements to the Nursery in the Maternity ward, when appropriate.

In September 2022, I attended the Annual Regional Health Advisory Council Conference in Port Augusta, which was a time of great camaraderie and learning.

Life for those in and around the hospital is full of changes and needs, and our group continues to be supportive of requests and do provide support wherever we can.

Following the Annual General Meeting in October 2022 we welcomed two new members, Graham Hinze, Community Member also Cr Andrew Downward as Local Government Representative replacing Cr Damien Ross.

We thank Damien for his service to NAHAC for several years and welcome Andrew to the role.

A little later the staff also elected Aimee Mastrangelo to the Staff Representative position, and we welcome her to the role. Thank you to Katie Nesbitt as the outgoing Staff Representative who is expanding her studies, we wish her all the very best in her endeavours.

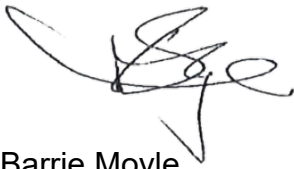
To be a member of NAHAC is not an onerous role, mostly only involving a 1–2-hour meeting once a month (excluding February), and we encourage anyone interested in joining our membership to enquire.

I do thank all the members of NAHAC for their loyal commitment to their roles, and I hope that I am keeping them well informed through the regular Presiding Members report presented at most meetings. I certainly appreciate their input and responses both during scheduled meetings and, for the odd occasion, when an out of Session response is required.

Before closing I would like to say a special thank you to Pam Schubert for her great support and the valuable information that she provides each month in her regular reports to the HAC.

I would also like to offer a special thank you to Allison Busuttil (Ali), who in recent years has provided administrative support for the HAC, and who has been my go-to person at the Hospital. Ali has been great to work with and we have become great working friends.

Kind Regards

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

Barrie Moyle

Presiding Member
Naracoorte Area Health Advisory Council Inc.

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Overview: about the agency

Our strategic focus

Our Purpose	The Naracoorte Area Health Advisory Council Inc 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- www.sahealth.sa.gov.au/HealthAdvisoryCouncil/Naracoorte
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 of 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/HealthAdvisoryCouncil/Naracoorte

Changes to the agency

During 2022-23 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 Chris Picton MP is the Minister for Health and Wellbeing in South Australia.

The Minister oversees health, wellbeing, mental health, ageing well, substance use 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)

Bordertown and District Health Advisory Council Inc

Kingston/Robe Health Advisory Council Inc.

Limestone Coast Local Health Network Inc.

Millicent and Districts Health Advisory Council Inc.

Mount Gambier and Districts Health Advisory Council Inc.

Penola and Districts 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 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 2022-2023 are attached to this report.

Naracoorte Area Health Advisory Council Inc.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	0	0	0	0
Total Expenses	0	0	0	0
Net Result	0	0	0	0
Total Comprehensive Result	0	0	0	0

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	0	0	0	0
Non-current assets	0	0	0	0
Total assets	0	0	0	0
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	0	0	0
Equity	0	0	0	0

Naracoorte Area Health Advisory Council Inc. Gift Fund Trust

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	0	20	20	23
Total Expenses	0	134	(134)	37
Net Result	0	(114)	(114)	(14)
Total Comprehensive Result	0	(114)	(114)	(14)

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	0	606	606	720
Non-current assets	0	0	0	0
Total assets	0	606	606	720
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	606	606	720
Equity	0	606	606	720

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
All consultancies below \$10,000 each - combined	Various	\$ 0

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

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

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

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
All contractors below \$10,000 each - combined	Not Applicable	\$0

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

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

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

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

Not Applicable

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	

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 Limestone Coast Local Health Network Inc.

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

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*:

Nil

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

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

Reporting required under the *Carers' Recognition Act 2005*

Not applicable

Public complaints

Number of public complaints reported

A Regional Health Network response will be provided in the 2022-23 Limestone Coast Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Not applicable			

Additional Metrics	Total
Not applicable	

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

Service Improvements

Not applicable

Compliance Statement

Naracoorte Area Health Advisory Council Inc is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Not Applicable
Naracoorte Area Health Advisory Council Inc has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Not Applicable

Appendix: Audited financial statements 2022-23



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NARACOOORTE AREA HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Naracoorte Area Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2023, 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 Naracoorte Area 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 Naracoorte Area Health Advisory Council Inc. as at 30 June 2023 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.

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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



Jessica Kellaway CA, CPA, Registered Company Auditor

Partner

26/09/2023

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

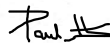
We certify that the:

- financial statements of the Naracoorte Area 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 and the result of its operation and cash flows for the financial year.
- Internal controls employed by Naracoorte Area Health Advisory Council Inc for the financial year over its financial reporting and its preparation of financial statements have been effective.



Barrie Moyle
Presiding Member of the Naracoorte Area Health Advisory
Council Inc

11.09 2023



Paul Harris
Acting Chief Finance Officer

11 / 09 / 2023

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

	2023	2022
	\$'000	\$'000
Income		
Total income	-	-
Expenses		
Total expenses	-	-
Net result	-	-
Total other comprehensive income	-	-
Total comprehensive result	-	-

The accompanying notes form part of these financial statements.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	2023	2022
	\$ '000	\$ '000
Total assets	-	-
Total liabilities	-	-
Net assets	-	-
Total equity	-	-

The accompanying notes form part of these financial statements.

NARACORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2021	-	-	-
Net result for 2021-22	-	-	-
Total comprehensive result for 2021-22	-	-	-
Balance at 30 June 2022	-	-	-
Net result for 2022-23	-	-	-
Total comprehensive result for 2022-23	-	-	-
Balance at 30 June 2023	-	-	-

The accompanying notes form part of these financial statements.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	2023	2022
	\$ '000	\$ '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 About Naracoorte Area Health Advisory Council Inc

Naracoorte Area 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 Limestone Coast Local Health Network Inc.

1.1 Objectives and activities

The Advisory Council is 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 both within and from outside 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 as 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 Administrative restructure - transferred in

Under the Act, all real property except for property associated with Crown Land of the former Health Services was to be transferred to the Advisory Council as at 1 July 2008. Legal ownership of the Naracoorte Health Service property is still being defined with control deemed to remain with the Limestone Coast Local Health Network Inc until the matter is resolved.

There were no assets and liabilities transferred to the Advisory Council during 2021-22 and 2022-23.

2 Resources received free of charge

Contribution of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

Audit fees of \$320 (\$310) were paid or payable by Limestone Coast Local Health Network Inc for the audit of financial statements of the Advisory Council performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Advisory Council also receives various administrative services from Limestone Coast Local Health Network Inc.

3 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.

4 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 Limestone Coast 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.

5 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.



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE NARACOORTE AREA HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Naracoorte Area Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2023, 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 Naracoorte Area 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 Naracoorte Area Health Advisory Council Inc. Gift Fund Trust as at 30 June 2023 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.

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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



Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

26/09/2023

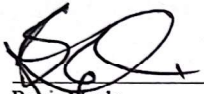
NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

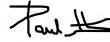
- financial statements of the Naracoorte Area Health Advisory Council Inc Gift Fund Trust:
 - are in accordance with the accounts and records of the Trust;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial 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 Naracoorte Area Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



Barrie Moyle
Presiding Member of Naracoorte Area Health Advisory Council
Inc (the Trustee)

11 / 09 / 2023



Paul Harris
Acting Chief Finance Officer

11 / 09 / 2023

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Interest		6	-
Resources received free of charge	2	2	2
Other revenues/income	3	12	21
Total income		20	23
Expenses			
Grants		132	35
Audit fees		2	2
Total expenses		134	37
Net result		(114)	(14)
Total comprehensive result		(114)	(14)

The accompanying notes form part of these financial statements.

NARACORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	Note	2023 \$ '000	2022 \$ '000
Current assets			
Cash and cash equivalents		75	395
Receivables	4	6	-
Term Deposits		525	325
Total current assets		606	720
Total assets		606	720
Net assets		606	720
Equity			
Retained earnings		606	720
Total equity		606	720

The accompanying notes form part of these financial statements.

NARACORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2021	<u>734</u>	<u>734</u>
Net result for 2021-22	<u>(14)</u>	<u>(14)</u>
Total comprehensive result for 2021-22	<u>(14)</u>	<u>(14)</u>
Balance at 30 June 2022	<u>720</u>	<u>720</u>
Net result for 2022-23	<u>(114)</u>	<u>(114)</u>
Total comprehensive result for 2022-23	<u>(114)</u>	<u>(114)</u>
Balance at 30 June 2023	<u>606</u>	<u>606</u>

The accompanying notes form part of these financial statements.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	2023	2022
	\$ '000	\$ '000
Cash flows from operating activities		
Cash inflows		
Other receipts	12	21
Cash generated from operations	<u>12</u>	<u>21</u>
Cash outflows		
Payments of grants	(132)	(35)
Cash used in operations	<u>(132)</u>	<u>(35)</u>
Net cash provided by/(used in) operating activities	<u>(120)</u>	<u>(14)</u>
Cash flows from investing activities		
Cash inflows		
Proceeds from sale/maturities of investments	325	-
Cash generated from investing activities	<u>325</u>	<u>-</u>
Cash outflows		
Purchase of investments	(525)	-
Cash used in investing activities	<u>(525)</u>	<u>-</u>
Net cash provided by/(used in) investing activities	<u>(200)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	(320)	(14)
Cash and cash equivalents at the beginning of the period	395	409
Cash and cash equivalents at the end of the period	<u>75</u>	<u>395</u>

The accompanying notes form part of these financial statements.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

1 About Naracoorte Area Health Advisory Council Inc Gift Fund Trust (the Trust)

The Trust is a not-for-profit entity and was established by virtue of a deed executed between the Department for Health and Wellbeing and Naracoorte Area 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.

The Trust is controlled by Limestone Coast 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 applying simplified disclosures

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.

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.

Cash flows include GST in the Statement of Cash Flows.

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.

1.3 Changes in accounting policy

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

2 Resources received free of charge

Contribution of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

The contribution of services recognised are for audit fees paid or payable \$2,000 (\$2,000) by Limestone Coast Local Health Network Inc for the audit of financial statements and compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* of the Trust performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Trust also receives various administrative services from Limestone Coast Local Health Network Inc for nil consideration.

NARACOORTE AREA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

3 Other revenues/income

	2023	2022
	\$'000	\$'000
Donations	11	18
Other	1	3
Total other revenues/income	12	21

4 Receivables

	2023	2022
	\$'000	\$'000
Current		
Interest	6	-
Total current receivables	6	-

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 Trust is not aware of any contingent assets and liabilities. In addition, the Trust has made no guarantees.

6 Financial instruments / financial risk management

6.1 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 and the current assessment of risk.

6.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$606,000 (\$720,000) consist of cash and cash equivalents \$75,000 (\$395,000), receivables \$6,000 (\$0,000) and term deposits \$525,000 (\$325,000).

The contractual maturities of all financial instruments are expected to be within one year.

7 Key Management Personnel

Key management personnel of the Trust include the Minister, the Chief Executive of the Department for Health and Wellbeing, board members and the Chief Executive Officer of Limestone Coast Local Health Network Inc and the members of Naracoorte Area 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.

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.