

OFFICIAL



**Government  
of South Australia**

# Southern Fleurieu Health Advisory Council Inc

## **2022-23 Annual Report**

SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL

Harbourview Terrace, Victor Harbor SA 5211

<https://www.sahealth.sa.gov.au/SouthernFleurieuHAC>

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Date presented to Minister: 29 September 2023

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 *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 Southern Fleurieu Health Advisory Council by:

A handwritten signature in black ink, appearing to read 'L. Byers', is positioned above the printed name and title.

Loretta Byers

Presiding Member

6 August 2023

## From the Presiding Member



The Southern Fleurieu Health Advisory Council held the Annual General Meeting on 6 December 2022 and three nominations from community members were received. They were retired GP Margaret Huppatz, Anne Powditch from Yankalilla (with previous Hospital Administration experience) and Corrie Burnside from Victor Harbor (a retired Home Care business owner). The Medical Practitioner Member position was accepted by Dr Kate Drinkwater who works at Victor Harbor Medical Centre.

In February a nomination was received from the Local Government Association (LGA) for representative Dr Moira Jenkins. Moira holds the position of Mayor at the City of Victor Harbor.

On 28 March 2023, the Minister the Hon. Chris Picton made the appointment of the Presiding Member of the Southern Fleurieu Health Advisory Council Inc to me. It has truly been an honour to lead the membership, especially with five new members who are providing geographic cover of the Fleurieu as well as an excellent skill mix. Their knowledge and enthusiasm are a definite benefit to the Advisory Council. We sincerely thank BHFLHN for their support and training while we are on the learning curve.

There was great excitement when it was announced that Accreditation was granted for the hospital. We believe that the result is a credit to the leadership team who through their awe-inspiring dedication and resilience. The support of the staff demonstrates effective teamwork and their respect for each other as well as the patients.

The Health Advisory Council members had the opportunity to attend several events during the year starting with meeting BHFLHN Board, lunch with the accreditors, attending the #Blakout Smoking Ceremony presented by Cedric Vacroe.

The monthly meetings have been well attended with guest speaker covering topics - future Master Planning, Community Engagement, Community Palliative Care, Launch of the Induction Handbook, and a tour of the Country Connect services.

During 2022-23, the Southern Fleurieu Health Advisory Council has funded the purchase of additional equipment which has enhanced the service offered by the Health Service. An Olympus Scope, Simulator Mannequin, Ultrasound Machine and a Rowerg rowing machine with tractor seat.

The Hospital History Committee has continued to focus on gathering meaningful information with the long-term aim of identifying a potential author to create a book looking back at the history of the Southern Fleurieu Health Service. It is anticipated that this will be ready for the centenary in 2029.

The Hospital Auxiliary managed to maintain their role for the year, however recently they have voted to de-register their association. They intend to move the remaining

fund to the Health Advisory Council for the specific purpose of these funds only being used for the Hospital equipment as was previously their charter.

Community engagement during this period has been via a Facebook page which has proved to be an efficient tool of communication. The Health Advisory Council has been invited to speak at a health forum in September which will provide a good avenue for seeking feedback from Community Members.

The priorities for the Health Advisory Council for the year ahead is to identify opportunities to improve transport across the region, particularly for afterhours discharge. Other priorities include choices for Palliative Care Services, and a mental health service in the region needs more consideration.

The Health Advisory Council has applied to Bendigo Community Banks Sponsorship Program for a grant to financially assist one of the local nurses. The nurse is studying for Nurse Practitioner qualifications and paying for her own University fees, the result of this application will be announced before the end of 2023.

There is interest from the members in the combined Health Advisory Council Conference to be held in Mount Gambier in October 2023. This event will provide an opportunity to share knowledge and learn from others about their successes.

It is with sadness that at the AGM this year we will say farewell to Roslyn Hocking, having been a member since 2017 and taken the role of Deputy Presiding Member in 2021. Roslyn has been an inspiration to members and her extensive knowledge of the health system has also played a key role in the Advanced Care Directive Committee.

Finally, I must thank the Council Members for their support during the year. They have given their time freely and make substantial contributions to discussions at our meetings for the best outcomes for the Southern Fleurieu Health Service. Further thanks to the Board and leadership team of the BHFLHN who have maintained constant support to us.



Loretta Byers  
Presiding Member  
Southern Fleurieu Health Advisory Council

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	<p>The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.</p> <p>The constitution is available at:  <a href="https://www.sahealth.sa.gov.au/SouthernFleurieuHAC">https://www.sahealth.sa.gov.au/SouthernFleurieuHAC</a></p>
<b>Our Vision</b>	Not applicable.
<b>Our Values</b>	Not applicable.
<b>Our functions, objectives and deliverables</b>	<p>The Health Advisory Council undertakes an advocacy role on behalf of the community.</p> <p>Undertake such other activities as the Advisory Council may determine for the benefit or support of health services in the Southern Fleurieu Health Services Area.</p>

### Our organisational structure

Membership of the Health Advisory Council can include:

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

A list of current members is available at:

<https://www.sahealth.sa.gov.au/SouthernFleurieuHAC>

### 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**

Hon Chris Picton MP 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)**

- Central Adelaide Local Health Network
- Commission on Excellence and Innovation in Health
- Controlled Substances Advisory Council
- Country Health Gift Fund Health Advisory Council Inc.
- Regional Health Advisory Councils (39 across South Australia)
- Eyre and Far North Local Health Network
- Flinders and Upper North Local Health Network
- Health and Community Services Complaints Commissioner
- Health Performance Council
- Health Services Charitable Gifts Board
- Limestone Coast Local Health Network
- Northern Adelaide Local Health Network
- Pharmacy Regulation Authority of South Australia
- Riverland Mallee Coorong Local Health Network
- SA Ambulance Service
- SA Ambulance Service Volunteers' Health Advisory Council
- SA Medical Education and Training Health Advisory Council
- South Australian Public Health Council
- Southern Adelaide Local Health Network
- Wellbeing SA
- Women's and Children's Health Network
- Veterans' Health Advisory Council
- Yorke and Northern Local Health Network



## The agency’s performance

### Performance at a glance

The Health Advisory Council undertakes an advocacy role on behalf of the community. Some activities and achievements this year have been:

- Setting up a Facebook page which has been a successful method of communicating with our community.
- Purchased equipment for Southern Fleurieu Health Service, including an ultrasound machine.
- Met with the Australian Council of Health Care Standards (ACHS) Accreditors as part of the site visit for the Southern Fleurieu Health Service Accreditation.
- Representation on Advanced Care Directive Committee for Victor Harbor.
- Liaising with Southern Fleurieu Health History Committee and Southern Fleurieu Health Auxiliary Committee.

### Agency specific objectives and performance

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.

Southern Fleurieu Health Advisory Council Inc

<b>Statement of Comprehensive Income</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Total Income	0	3	3	3
Total Expenses	0	65	65	65
<b>Net Result</b>	<b>0</b>	<b>(62)</b>	<b>(62)</b>	<b>(62)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(62)</b>	<b>(62)</b>	<b>(62)</b>

<b>Statement of Financial Position</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Current assets	0	0	0	0
Non-current assets	0	2,579	2,579	2,641
<b>Total assets</b>	<b>0</b>	<b>2,579</b>	<b>2,579</b>	<b>2,641</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>2,579</b>	<b>2,579</b>	<b>2,641</b>
<b>Equity</b>	<b>0</b>	<b>2,579</b>	<b>2,579</b>	<b>2,641</b>

## Southern Fleurieu Health Advisory Council Inc Gift Fund Trust

<b>Statement of Comprehensive Income</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Total Income	0	10	10	4
Total Expenses	0	79	(79)	31
<b>Net Result</b>	<b>0</b>	<b>(69)</b>	<b>(69)</b>	<b>(27)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(69)</b>	<b>(69)</b>	<b>(27)</b>

<b>Statement of Financial Position</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Current assets	0	386	386	455
Non-current assets	0	0	0	0
<b>Total assets</b>	<b>0</b>	<b>386</b>	<b>386</b>	<b>455</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>386</b>	<b>386</b>	<b>455</b>
<b>Equity</b>	<b>0</b>	<b>386</b>	<b>386</b>	<b>455</b>

### Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Not applicable.	

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

Consultancies	Purpose	\$ Actual payment
Not applicable.		

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

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.	

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

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

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

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 Barossa Hills Fleurieu Local Health Network Inc.

### 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/barossa-hills-fleurieu-local-health-network-bhflhn>

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.
- Encourage community participation in programs.
- Consult with other bodies that are interested in the provision of health services.
- Provide advice to the Minister about any matter referred to it by the Minister or Chief Executive.
- Participate in consultation or assessment process associated with the selection of senior staff.
- Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities (incorporated HAC).

### 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 Barossa Hills Fleurieu 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/barossa-hills-fleurieu-local-health-network-bhflhn>

### Service Improvements

Not applicable.

### Compliance Statement

Southern Fleurieu Health Advisory Council is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Southern Fleurieu Health Advisory Council has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2022-23**



## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC.

### Report on the Financial Report

#### Audit Opinion

We have audited the accompanying financial report of Southern Fleurieu 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 Southern Fleurieu 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 Southern Fleurieu 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

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC**

**CERTIFICATION OF THE FINANCIAL STATEMENTS**

We certify that the:

- financial statements of the Southern Fleurieu 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 Southern Fleurieu Health Advisory Council Inc for the financial year over its financial reporting and its preparation of financial statements have been effective.



Loretta Byers  
Presiding Member of the Southern Fleurieu Health Advisory  
Council Inc

12 / 09 / 2023



Rose Dickinson  
Executive Director, Finance Services

13 / 09 / 2023

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2023**

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Resources received free of charge	2	3	3
<b>Total income</b>		<b>3</b>	<b>3</b>
<b>Expenses</b>			
Depreciation	4	62	62
Audit fees		3	3
<b>Total expenses</b>		<b>65</b>	<b>65</b>
<b>Net result</b>		<b>(62)</b>	<b>(62)</b>
<b>Total comprehensive result</b>		<b>(62)</b>	<b>(62)</b>

The accompanying notes form part of these financial statements.

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2023**

	Note	2023 \$ '000	2022 \$ '000
<b>Non-current assets</b>			
Property, plant and equipment	3	2,579	2,641
<b>Total non-current assets</b>		<b>2,579</b>	<b>2,641</b>
<b>Total assets</b>		<b>2,579</b>	<b>2,641</b>
<b>Net assets</b>		<b>2,579</b>	<b>2,641</b>
<b>Equity</b>			
Asset revaluation surplus		1,704	1,704
Retained earnings		875	937
<b>Total equity</b>		<b>2,579</b>	<b>2,641</b>

The accompanying notes form part of these financial statements.

**SOUTHERN FLEURIEU 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
<b>Balance at 30 June 2021</b>	<b>1,704</b>	<b>999</b>	<b>2,703</b>
Net result for 2021-22	-	(62)	(62)
<b>Balance at 30 June 2022</b>	<b>1,704</b>	<b>937</b>	<b>2,641</b>
Net result for 2022-23	-	(62)	(62)
Total comprehensive result for 2022-23	-	(62)	(62)
<b>Balance at 30 June 2023</b>	<b>1,704</b>	<b>875</b>	<b>2,579</b>

The accompanying notes form part of these financial statements.



**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Net cash provided by/(used in) operating activities</b>	-	-
<b>Net cash provided by/(used in) investing activities</b>	-	-
<b>Net cash provided by/(used in) financing activities</b>	-	-
<b>Net increase/(decrease) in cash and cash equivalents</b>	-	-
Cash and cash equivalents at the beginning of the period	-	-
<b>Cash and cash equivalents at the end of the period</b>	-	-

The accompanying notes form part of these financial statements.

## **1 About Southern Fleurieu Health Advisory Council Inc (the Advisory Council)**

The Advisory Council is a not-for-profit entity and 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 Barossa Hills Fleurieu 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 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 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 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 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.

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

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

## 2 Resources received free of charge

	2023	2022
	\$'000	\$'000
Services	3	3
<b>Total resources received free of charge</b>	<b>3</b>	<b>3</b>

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 by Barossa Hills Fleurieu 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 Barossa Hills Fleurieu Local Health Network Inc for nil consideration.

## 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 as 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.

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2023**

### 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 2023.

### 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:

2022-23	Land \$'000	Buildings \$'000	Total \$'000
Carrying amount at the beginning of the period	1,610	1,031	2,641
Depreciation	-	(62)	(62)
<b>Carrying amount at the end of the period</b>	<b>1,610</b>	<b>969</b>	<b>2,579</b>
<b>Gross carrying amount</b>			
Gross carrying amount	1,610	1,285	2,895
Accumulated depreciation	-	(316)	(316)
<b>Carrying amount at the end of the period</b>	<b>1,610</b>	<b>969</b>	<b>2,579</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 Barossa Hills Fleurieu Local Health Network Inc and the members of the Advisory Council.

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

## 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.



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

#### Report on the Financial Report

We have audited the accompanying financial report of Southern Fleurieu 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 Southern Fleurieu 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 Southern Fleurieu 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

SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- financial statements of the Southern Fleurieu 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 Southern Fleurieu Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



Loretta Byers  
Presiding Member of Southern Fleurieu Health Advisory  
Council Inc (the Trustee)

12 / 09 / 2023



Rose Dickinson  
Executive Director, Finance Services

13 / 09 / 2023

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2023**

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Interest		7	2
Resources received free of charge	2	2	2
Other revenues/income	3	1	-
<b>Total income</b>		<b>10</b>	<b>4</b>
<b>Expenses</b>			
Grants		77	29
Audit fees		2	2
<b>Total expenses</b>		<b>79</b>	<b>31</b>
<b>Net result</b>		<b>(69)</b>	<b>(27)</b>
<b>Total comprehensive result</b>		<b>(69)</b>	<b>(27)</b>

The accompanying notes form part of these financial statements.



**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2023**

	Note	2023 \$ '000	2022 \$ '000
<b>Current assets</b>			
Cash and cash equivalents		84	37
Receivables	4	2	-
Term Deposits		300	418
<b>Total current assets</b>		<b>386</b>	<b>455</b>
<b>Total assets</b>		<b>386</b>	<b>455</b>
<b>Net assets</b>		<b>386</b>	<b>455</b>
<b>Equity</b>			
Retained earnings		386	455
<b>Total equity</b>		<b>386</b>	<b>455</b>

The accompanying notes form part of these financial statements.

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2023**

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	<b>Retained earnings</b>	<b>Total equity</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Balance at 30 June 2021</b>	<b>482</b>	<b>482</b>
<b>Net result for 2021-22</b>	<b>(27)</b>	<b>(27)</b>
<b>Total comprehensive result for 2021-22</b>	<b>(27)</b>	<b>(27)</b>
<b>Balance at 30 June 2022</b>	<b>455</b>	<b>455</b>
<b>Net result for 2022-23</b>	<b>(69)</b>	<b>(69)</b>
<b>Total comprehensive result for 2022-23</b>	<b>(69)</b>	<b>(69)</b>
<b>Balance at 30 June 2023</b>	<b>386</b>	<b>386</b>

The accompanying notes form part of these financial statements.

**SOUTHERN FLEURIEU HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2023**

	<b>2023</b>	<b>2022</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Cash flows from operating activities</b>		
<b>Cash inflows</b>		
Interest received	1	-
Other receipts	1	-
<b>Cash generated from operations</b>	<u>2</u>	<u>-</u>
<b>Cash outflows</b>		
Payments of grants	(77)	(29)
<b>Cash used in operations</b>	<u>(77)</u>	<u>(29)</u>
<b>Net cash provided by/(used in) operating activities</b>	<u>(75)</u>	<u>(29)</u>
<b>Cash flows from investing activities</b>		
<b>Cash inflows</b>		
Proceeds from sale/maturities of investments	122	40
<b>Cash generated from investing activities</b>	<u>122</u>	<u>40</u>
<b>Net cash provided by/(used in) investing activities</b>	<u>122</u>	<u>40</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	47	11
Cash and cash equivalents at the beginning of the period	37	26
<b>Cash and cash equivalents at the end of the period</b>	<u>84</u>	<u>37</u>

The accompanying notes form part of these financial statements.

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

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## **1 About Southern Fleurieu 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 Southern Fleurieu 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 Barossa Hills Fleurieu 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 Barossa Hills Fleurieu 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 Barossa Hills Fleurieu Local Health Network Inc for nil consideration.

## **3 Other revenues/income**

	2023	2022
	\$'000	\$'000
Donations	1	-
<b>Total other revenues/income</b>	<b>1</b>	<b>-</b>

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

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#### **4 Receivables**

	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Interest	2	-
<b>Total receivables</b>	<b>2</b>	<b>-</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 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 \$386,000 (\$455,000) consist of cash and cash equivalents \$84,000 (\$37,000), receivables \$2,000 (\$nil) and term deposits \$300,000 (\$418,000).

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 Barossa Hills Fleurieu Local Health Network Inc and the members of Southern Fleurieu 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.