

OFFICIAL



**Government
of South Australia**

**NORTHERN YORKE PENINSULA
HEALTH ADVISORY COUNCIL INC
2022-23 Annual Report**

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC

C/- Wallaroo Hospital and Health Service

PMB 1, Wallaroo SA 5556

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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 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 Northern Yorke Health Advisory Council Inc by:

Stewart McIntosh

Presiding Member

Date 28 September 2023

Signature



From the Presiding Member

The 2022-2023 year has been a challenge on a number of levels within the Northern Yorke Region, as we navigate a pathway adjusting to life with Covid and the complex community and YNLHN issues.

As a Health Advisory Council, the NYHAC has been limited in its capacity to achieve many goals. The changing composition of the NYHAC has led to decisions to look at moving the delivery of meetings both operationally and time. This decision has been made due to consistent clashes with members unable to attend either physically or via Microsoft Teams.

As presiding member I have been involved in presiding members' meetings, regional sub committees and also as an advocate at events and meetings. This in general, has been achieved through video conferencing and phone conferencing; a now common approach to collaborating over larger distances.

Our Facebook page is a popular pathway to gain information and links to services within the region and recognise past HAC member Luke Halls, for his work in establishing this footprint in conjunction with the web-page. Both sites are becoming busier and gives us confidence to continue down the path of developing this extension method, which is becoming a greater focus.



The Presiding Member Panel meetings have been great for myself in grounding my role and hearing about projects being worked on in other regions.

We have seen some changes in members over the last year and welcomed some new members with fresh eyes and ideas. We have had a new staff member Todd Richardson join us to give some operational input to the meetings.

Sadly, the private hospital has ceased operations on the site, and those rooms have been assimilated into the public hospital system. With the winding up of the hospital completing, funds have been gifted from the private hospital board to the NYHAC to use in projects within the health service (with some constraints). This will give the HAC the opportunity to work on some larger projects and allow for the development of some facilities such as palliative care suites etc.

We as a HAC have also put in place a bursary to assist staff in developing skills and improving the service as a result delivered within the Wallaroo Hospital site. And have also recently gifted funds to upgrade training equipment for staff.

We as a HAC have also recognised the contributions of all staff within the health service with the distribution of 250 x \$20 gift vouchers to them in recognition of those services rendered in extremely difficult times since the start of the pandemic, which were delivered in February.



Stewart McIntosh

Northern Yorke Peninsula Health Advisory Council Inc

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Overview: about the agency

Our strategic focus

| | |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Our Purpose | The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions. The constitution is available at www.sahealth.sa.gov.au/NorthernYorkePeninsulaHAC |
| 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
- One Local Government nominee
- A local Member of Parliament, or their nominee
- Up to two Medical Practitioner members
- One employee from the Wallaroo Hospital and Health Service

A list of current members is available at:

www.sahealth.sa.gov.au/NorthernYorkePeninsulaHAC

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 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)

Yorke and Northern Local Health Network Inc
Balaklava Riverton Health Advisory Council Inc
Lower North Health Advisory Council Inc
Mid North Health Advisory Council Inc
Port Broughton District Health Advisory Council Inc
Port Pirie Health Service Advisory Council Inc
Southern Flinders Health Advisory Council Inc
Yorke Peninsula Health Advisory Council Inc

The agency’s performance

Performance at a glance

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

Agency 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.

Northern Yorke Peninsula 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 | 215 | 215 | 3 |
| Total Expenses | 0 | 8 | (8) | 9 |
| Net Result | 0 | 207 | 207 | (6) |
| Total Comprehensive Result | 0 | 207 | 207 | (6) |

| Statement of Financial Position | 2022-23 Budget \$000s | 2022-23 Actual \$000s | Variation \$000s | 2021-22 Actual \$000s |
|----------------------------------------|------------------------------|------------------------------|-------------------------|------------------------------|
| Current assets | 0 | 212 | 212 | 0 |
| Non-current assets | 0 | 1,196 | 1,196 | 1,201 |
| Total assets | 0 | 1,408 | 1,408 | 1,201 |
| Current liabilities | 0 | 0 | 0 | 0 |
| Non-current liabilities | 0 | 0 | 0 | 0 |
| Total liabilities | 0 | 0 | 0 | 0 |
| Net assets | 0 | 1,408 | 1,408 | 1,201 |
| Equity | 0 | 1,408 | 1,408 | 1,201 |

Northern Yorke Peninsula 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 | 1 | 1 | 1 |
| Total Expenses | 0 | 7 | (7) | 8 |
| Net Result | 0 | (6) | (6) | (7) |
| Total Comprehensive Result | 0 | (6) | (6) | (7) |

| Statement of Financial Position | 2022-23 Budget \$000s | 2022-23 Actual \$000s | Variation \$000s | 2021-22 Actual \$000s |
|----------------------------------------|------------------------------|------------------------------|-------------------------|------------------------------|
| Current assets | 0 | 83 | 83 | 89 |
| Non-current assets | 0 | 0 | 0 | 0 |
| Total assets | 0 | 83 | 83 | 89 |
| Current liabilities | 0 | 0 | 0 | 0 |
| Non-current liabilities | 0 | 0 | 0 | 0 |
| Total liabilities | 0 | 0 | 0 | 0 |
| Net assets | 0 | 83 | 83 | 89 |
| Equity | 0 | 83 | 83 | 89 |

Consultants disclosure

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

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

| Consultancies | Purpose | \$ Actual payment |
|----------------------|----------------|--------------------------|
| Not applicable | | \$0 |

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

| Consultancies | Purpose | \$ Actual payment |
|----------------------|----------------|--------------------------|
| Not applicable | | \$0 |
| | Total | \$0 |

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

| Contractors | Purpose | \$ Actual payment |
|----------------|---------|-------------------|
| Not applicable | | \$0 |

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

| Contractors | Purpose | \$ Actual payment |
|----------------|---------|-------------------|
| Not applicable | | \$0 |
| | Total | \$0 |

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

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

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

Risk management

Risk and audit at a glance

Not applicable

Fraud detected in the agency

| Category/nature of fraud | Number of instances |
|--------------------------|---------------------|
| Not applicable | |

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

Strategies implemented to control and prevent fraud

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

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

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

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

Public interest disclosure

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

0

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

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

Reporting required under any other act or regulation

| Act or Regulation | Requirement |
|----------------------|--------------------------------------------------------------------------------|
| Health Care Act 2008 | Part 4 Health Advisory Councils, Division 2 Functions and Powers, 18 Functions |

- *Act as an advocate to promotion the interests of the community.*
 - Nil for this reporting period
- *Advocate and direct concerns from community expressions of interest to the LHN relevant areas*
 - Nil for this reporting period
- *Provide advice about relevant aspect of the provision of health services, and relevant health issues, goals, priorities, plans and strategic initiatives.*
 - Nil for this reporting period
- *Encourage community participation in programs.*
 - Nil for this reporting period
- *Consult with other bodies that are interested in the provision of health services.*
 - Received visits from the Stoma Unit, SA Ambulance and Rehab Unit.
- *Provide advice to the Minister about any matter referred to it by the Minister or CE.*
 - Nil for this reporting period
- *Participate in consultation or assessment process associated with the selection of senior staff.*
 - Nil for this reporting period
- *Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities (incorporated HAC).*
 - Funds from Private Hospital have been received.
- *Provide advice about the management of resources for health services; and provide assistance with fundraising activities (unincorporated HAC).*
 - Nil for this reporting period

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 Yorke and Northern Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

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

| Additional Metrics | Total |
|--------------------|-------|
| Not applicable | |

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

Service Improvements

Not applicable

Compliance Statement

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| Northern Yorke Peninsula Health Advisory Council Inc is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector | Y/N |
| Northern Yorke Peninsula Health Advisory Council Inc has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees. | Y/N |

Appendix: Audited financial statements 2022-23



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Northern Yorke Peninsula 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 Northern Yorke Peninsula 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 Northern Yorke Peninsula 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

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- **financial statements of the Northern Yorke Peninsula 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 Northern Yorke Peninsula Health Advisory Council Inc for the financial year over its financial reporting and its preparation of financial statements have been effective.**



Stewart McIntosh
Presiding Member of the Northern Yorke Peninsula Health
Advisory Council Inc

9 / 9 / 2023



Vincent Bellifemini
Chief Finance Officer

12 / 09 / 2023

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------|------|----------------|----------------|
| Income | | | |
| Resources received free of charge | 2 | 3 | 3 |
| Other revenues/income | 3 | 212 | - |
| Total income | | 215 | 3 |
| Expenses | | | |
| Depreciation | 5 | 5 | 6 |
| Audit fees | | 3 | 3 |
| Total expenses | | 8 | 9 |
| Net result | | 207 | (6) |
| Total comprehensive result | | 207 | (6) |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

| | Note | 2023 \$ '000 | 2022 \$ '000 |
|---------------------------------|------|-----------------|-----------------|
| Current assets | | | |
| Cash and cash equivalents | | 212 | - |
| Total current assets | | <u>212</u> | <u>-</u> |
| Non-current assets | | | |
| Property, plant and equipment | 4 | 1,196 | 1,201 |
| Total non-current assets | | <u>1,196</u> | <u>1,201</u> |
| Total assets | | <u>1,408</u> | <u>1,201</u> |
| Net assets | | <u>1,408</u> | <u>1,201</u> |
| Equity | | | |
| Asset revaluation surplus | | 926 | 926 |
| Retained earnings | | 482 | 275 |
| Total equity | | <u>1,408</u> | <u>1,201</u> |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA 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 | 926 | 281 | 1,207 |
| Net result for 2021-22 | - | (6) | (6) |
| Total comprehensive result for 2021-22 | - | (6) | (6) |
| Balance at 30 June 2022 | 926 | 275 | 1,201 |
| Net result for 2022-23 | - | 207 | 207 |
| Total comprehensive result for 2022-23 | - | 207 | 207 |
| Balance at 30 June 2023 | 926 | 482 | 1,408 |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

| | 2023 | 2022 |
|-------------------------------------------------------------|----------------|----------------|
| | \$ '000 | \$ '000 |
| Cash flows from operating activities | | |
| Cash inflows | | |
| Other receipts | 212 | - |
| Cash generated from operations | <u>212</u> | <u>-</u> |
| Net cash provided by/(used in) operating activities | <u>212</u> | <u>-</u> |
| Net cash provided by/(used in) investing activities | <u>-</u> | <u>-</u> |
| Net cash provided by/(used in) financing activities | <u>-</u> | <u>-</u> |
| Net increase/(decrease) in cash and cash equivalents | 212 | - |
| Cash and cash equivalents at the beginning of the period | - | - |
| Cash and cash equivalents at the end of the period | <u>212</u> | <u>-</u> |

The accompanying notes form part of these financial statements.

1 About Northern Yorke Peninsula 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 Yorke and Northern 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 |
| Total resources received free of charge | 3 | 3 |

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 Yorke and Northern 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 Yorke and Northern Local Health Network Inc for nil consideration.

3 Other revenues/income

| | 2023 | 2022 |
|------------------------------------|------------|----------|
| | \$'000 | \$'000 |
| Donations | 212 | - |
| Total other revenues/income | 212 | - |

4 Property, plant and equipment

4.1 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.

4.2 Depreciation

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

The useful lives and depreciation methods of all major assets held by the Advisory Council are 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 |

4.3 Revaluation

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

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

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

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

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

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

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2023

4.4 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.

4.5 Valuation of land and buildings

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

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.

5 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 | 1,000 | 201 | 1,201 |
| Depreciation | - | (5) | (5) |
| Carrying amount at the end of the period | 1,000 | 196 | 1,196 |
| Gross carrying amount | | | |
| Gross carrying amount | 1,000 | 222 | 1,222 |
| Accumulated depreciation | - | (26) | (26) |
| Carrying amount at the end of the period | 1,000 | 196 | 1,196 |

6 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.

7 Financial instruments / financial risk management

7.1 Financial risk management

The Advisory Council'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.

7.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$212,000 (\$0,000) consist of cash and cash equivalents \$212,000 (\$0,000).

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

8 Key Management Personnel

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

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

9 Remuneration of Council members

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



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Northern Yorke Peninsula 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 Northern Yorke Peninsula 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 Northern Yorke Peninsula 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

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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



Stewart McIntosh
Presiding Member of Northern Yorke Peninsula Health
Advisory Council Inc (the Trustee)

9, 9, 2023



Vincent Bellifemini
Chief Finance Officer

12/ 09 / 2023

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

| | Note | 2023 \$'000 | 2022 \$'000 |
|-----------------------------------|------|----------------|----------------|
| Income | | | |
| Resources received free of charge | 2 | 1 | 1 |
| Total income | | <u>1</u> | <u>1</u> |
| Expenses | | | |
| Grants | | 6 | 7 |
| Audit fees | | 1 | 1 |
| Total expenses | | <u>7</u> | <u>8</u> |
| Net result | | <u>(6)</u> | <u>(7)</u> |
| Total comprehensive result | | <u>(6)</u> | <u>(7)</u> |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

| | 2023 | 2022 |
|-----------------------------|----------------|----------------|
| | \$ '000 | \$ '000 |
| Current assets | | |
| Cash and cash equivalents | 83 | 89 |
| Total current assets | 83 | 89 |
| Total assets | 83 | 89 |
| Net assets | 83 | 89 |
| Equity | | |
| Retained earnings | 83 | 89 |
| Total equity | 83 | 89 |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

| | Retained earnings | Total equity |
|-----------------------------------------------|------------------------------|-------------------------|
| | \$ '000 | \$ '000 |
| Balance at 30 June 2021 | 96 | 96 |
| Net result for 2021-22 | (7) | (7) |
| Total comprehensive result for 2021-22 | (7) | (7) |
| Balance at 30 June 2022 | 89 | 89 |
| Net result for 2022-23 | (6) | (6) |
| Total comprehensive result for 2022-23 | (6) | (6) |
| Balance at 30 June 2023 | 83 | 83 |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA 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 outflows | | |
| Payments of grants | (6) | (7) |
| Cash used in operations | <u>(6)</u> | <u>(7)</u> |
| Net cash provided by/(used in) operating activities | <u>(6)</u> | <u>(7)</u> |
| Net increase/(decrease) in cash and cash equivalents | (6) | (7) |
| Cash and cash equivalents at the beginning of the period | 89 | 96 |
| Cash and cash equivalents at the end of the period | <u>83</u> | <u>89</u> |

The accompanying notes form part of these financial statements.

NORTHERN YORKE PENINSULA 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 Northern Yorke Peninsula 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 Northern Yorke Peninsula 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 Yorke and Northern Local Health Network Inc.

1.1 Objectives and activities

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

The Trust is established to:

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

1.2 Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards 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 \$1,000 (\$1,000) by Yorke and Northern 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 Yorke and Northern Local Health Network Inc for nil consideration.

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

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

4 Financial instruments / financial risk management

4.1 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.

4.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$83,000 (\$89,000) consist of cash and cash equivalents \$83,000 (\$89,000).

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

5 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 Yorke and Northern Local Health Network Inc and the members of Northern Yorke Peninsula 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.

6 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.