



Government of South Australia

Port Broughton District Hospital and
Health Services Health Advisory Council Inc.

Port Broughton District Hospital and Health Services Health Advisory Council Inc

2017-18 Annual Report

Port Broughton District Hospital and Health Services
Health Advisory Council Inc

C/- Port Broughton District Hospital and Health Service
Bay Street, Port Broughton SA 5522

www.sahealth.sa.gov.au/PortBroughtonHAC

Contact phone number 08 8635 2200

Contact email HealthPortBroughtonHAC@sa.gov.au

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2017-18 ANNUAL REPORT for the Port Broughton District Hospital and Health Services
Health Advisory Council Inc

To:
Hon Stephen Wade MLC
Minister for Health and Wellbeing

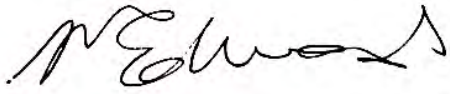
This annual report is presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009*, the *Public Finance and Audit Act 1987* and the *Health Care Act 2008* and meets the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Port Broughton District Hospital and Health Services Health Advisory Council Inc. by:

Dr Alison Edwards

Presiding Member



27 September 2018

Signature

Date

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Section A: Reporting required under the *Public Sector Act 2009*, the *Public Sector Regulations 2010* and the *Public Finance and Audit Act 1987*

Agency purpose or role

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 <http://www.sahealth.sa.gov.au/>

Objectives

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

Key strategies and their relationship to SA Government objectives

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

Agency programs and initiatives and their effectiveness and efficiency

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

Legislation administered by the agency

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

Organisation of the agency

Health Advisory Councils in country South Australia undertake an advocacy role on behalf of the community. The Country Health SA Local Health Network Health Advisory Council Inc (Governing Council) acts as an 'umbrella body' for other Health Advisory Councils, providing advice from a whole of country perspective.

Regional Presiding Member representatives also come together as the Presiding Members Panel to facilitate communication exchange between the local Health Advisory Councils and the Governing Council.

Membership of the Health Advisory Council can include:

- Up to eight community members
- Nominee of Local Government
- A local Member of Parliament or their nominee
- A medical practitioner member
- A worker from Country Health SA Local Health Network

A list of current members is available at:

www.sahealth.sa.gov.au/PortBroughtonHAC

Other agencies related to this agency (within the Minister's area/s of responsibility)

Country Health SA Local Health Network Inc

Country Health SA Local Health Network Health Advisory Council Inc (Governing Council)

Balaklava Riverton Health Advisory Council Inc

Lower North Health Advisory Council Inc

Mid North Health Advisory Council Inc

Northern Yorke Peninsula Health Advisory Council Inc

Port Pirie Health Advisory Council

Southern Flinders Health Advisory Council

Yorke Peninsula Health Advisory Council Inc

Employment opportunity programs

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Agency performance management and development systems

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Work health, safety and return to work programs of the agency and their effectiveness

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Work health and safety and return to work performance

The Health Advisory Council consists of volunteers who undertake an advocacy role on behalf of the community.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil to report	0

Strategies implemented to control and prevent fraud

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

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

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

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

Whistle-blowers' disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistle-blowers' Protection Act 1993*

0

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

Executive employment in the agency

The Health Advisory Committee consists of volunteers who undertake an advocacy role on behalf of the community.

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

Consultants

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Consultants	Purpose	Value
Consultancies below \$10,000 each		
Nil		0
Consultancies above \$10,000 each		
Nil		0
Total all consultancies		0

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

See also the Consolidated Financial Report of the Department of Treasury and Finance <http://treasury.sa.gov.au/> for total value of consultancy contracts across the SA Public Sector.

Contractors

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken and the total cost of the work undertaken.

Contractor	Purpose	Value
Nil to report		0

Data for the past year is available at:

<https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

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

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

Financial performance of the agency

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2017-18 are attached to this report.

Donations and proceeds from fundraising activities received by the Health Advisory Council are held in its Gift Fund Trust. Distributions made from this trust must be to or for the benefit of the local public health service. A minimum distribution from the fund must be made annually in order to comply with the Australian Taxation Office guidelines. The net assets of the Gift Fund Trust as at 30 June 2018 were \$123,000.

Other financial information

Nil.

Other information requested by the Minister(s) or other significant issues affecting the agency or reporting pertaining to independent functions

Nil.

Section B: Reporting required under any other act or regulation

Health Care Act 2008

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

The Health Advisory Council acts as an advocate to promote the interests of the community. During the year, activities have included the following:

- Acted as an advocate to promote the interests of the community.
- Provided advice about the provision of health services, and health issues, goals, priorities, plans and strategic initiatives.
- Funded a \$5,000 scholarship for a local Enrolled Nurse to help undertake her Registered Nurse training.
- Funded purchase of two pressure-relieving mattresses.
- Coordinated and hosted a health providers forum for service providers to showcase recent achievements, to network and share issues of concern including the local Aged Care provider, Council, medical, allied health and community support workers.
- Published a semi-regular update from the Health Advisory Council in the local media.
- Promoted the Health Advisory Council through posters with photos of all members and a banner featuring a local family.
- Engaged the local community with the establishment of a Facebook page and exploring options to canvas community opinion through this medium.
- Engaged with South Australian Ambulance Service around local and country-wide issues of insufficient volunteer staff to fill rosters.
- Considered future needs for transport within and around the community, given the ageing of our current hospital bus.
- Considered future needs for helicopter landings, given insufficient local Ambulance crews, as well as potential issues with the current use of the town oval, especially when crowds present.

Reporting required under the *Carers' Recognition Act 2005*

Not Applicable.

Section C: Reporting of public complaints as requested by the Ombudsman

A whole of SA Health response will be provided in the 2017-18 Department for Health and Wellbeing Annual Report, which can be accessed at the following link:

<http://www.sahealth.sa.gov.au/wps/wcm/connect/public+content/sa+health+internet/about+us/publications+and+resources>

Data for previous years is available at:

<https://data.sa.gov.au/data/dataset/country-health-sa-local-health-network>

Appendix: Audited financial statements 2017-18

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



CHARTERED ACCOUNTANTS™
AUSTRALIA • NEW ZEALAND

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
F: (08) 8332 3466
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Port Broughton District Hospital and Health Services Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2018, 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 Port Broughton District Hospital and Health Services 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 Port Broughton District Hospital and Health Services Health Advisory Council Inc. as at 30 June 2018 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Health Advisory Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Health Advisory Council's Responsibility for the Financial Report

The Health Advisory Council is responsible for the preparation of the financial report that presents fairly in accordance with the Health Care Act 2008, Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, applicable Accounting Standards and other mandatory professional reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Simon Smith CA, FCPA, Registered Company Auditor
Partner

11/09/2018

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2018

	Note	2018 \$'000	2017 \$'000
Expenses			
Total expenses		-	-
Income			
Total income		-	-
Net cost of providing services		-	-
Net result		-	-
Total other comprehensive income		-	-
Total comprehensive result		-	-

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2018

	Note	2018 \$ '000	2017 \$ '000
Total assets		-	-
Total liabilities		-	-
Net assets		-	-
Total equity		-	-

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2018

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2016	-	-	-
Net result for 2016-17	-	-	-
Total comprehensive result for 2016-17	-	-	-
Balance at 30 June 2017	-	-	-
Net result for 2017-18	-	-	-
Total comprehensive result for 2017-18	-	-	-
Balance at 30 June 2018	-	-	-

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2018

	Note	2018 \$ '000	2017 \$ '000
Net cash provided by/(used in) operating activities		-	-
Net cash provided by/(used in) investing activities		-	-
Net cash provided by/(used in) financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		-	-
Cash and cash equivalents at the beginning of the period		-	-
Cash and cash equivalents at the end of the period		-	-

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

1 Objectives and activities

The Port Broughton District Hospital and Health Services Health Advisory Council Inc (Advisory Council) was established under the Health Care Act 2008 (the Act) to undertake an advocacy role on behalf of the community, to provide advice, and to perform other functions as determined under the Act.

The Advisory Council is established to:

- advise on the health service needs, priorities and issues within the Local Area with particular emphasis upon those issues in the context of consumers of health services, carers and volunteers
- ascertain the health needs of the Community and the attitude of the Community to the development of health services within the Community
- advocate on behalf of the Community to support the planning and provision of health services as part of an integrated statewide health system for the benefit of the Community
- hold assets for the benefit, purposes and use of, the Health Unit(s) on terms and conditions determined of approved by the Minister
- undertake such other activities as the Advisory Council may determine for the benefit or support of health services in the Local Area

The functions of the Advisory Council are to contribute significantly to the improved overall health status of all people by acting as an advocate and providing advice about the provision of health services, health issues, goals, priorities, plans and other strategic initiatives both inside and outside the Local Area.

2 Related party transactions

The Advisory Council is controlled by the SA Government.

Related parties of the Advisory Council include all Key Management Personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Key Management Personnel

Key management personnel of the Advisory Council includes the Ministers, the Chief Executive of the Department, Chief Executive Officer of Country Health SA Local Health Network Inc and the members of the Advisory Council.

There were no transactions with key management personnel and other related parties that require disclosure.

3 Events after balance date

The Advisory Council is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

4 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.

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- attached general purpose financial statements of Port Broughton District Hospital and Health Services Health Advisory
 - comply with the relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
 - are in accordance with the accounts and records of the Advisory Council; and
 - present a true and fair view of the financial position of the Advisory Council at the end of the financial year and the results of its operation and cash flows for the financial year.
- Internal controls employed by Port Broughton District Hospital and Health Services Health Advisory Council Inc over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Dr Alison Edwards

<Insert name of Presiding Member>

Presiding Member of the Port Broughton District Hospital and
Health Services Health Advisory Council Inc

3 / 9 / 2018



Yvonne Wamcken

Chief Finance Officer

Country Health SA Local Health Network Inc

4 / 09 / 2018

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



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Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
F: (08) 8332 3466
E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Port Broughton District Hospital and Health Services Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2018, 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 Port Broughton District Hospital and Health Services 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 Port Broughton District Hospital and Health Services Health Advisory Council Inc. Gift Fund Trust as at 30 June 2018 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Health Advisory Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia, and we have fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Health Advisory Council's Responsibility for the Financial Report

The Gift Fund Trust is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Health Care Act 2008, Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, applicable Accounting Standards and other mandatory professional reporting requirements in Australia. This includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial report.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Simon Smith CA, FCPA, Registered Company Auditor
Partner

11/09/2018

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2018

	Note	2018 \$'000	2017 \$'000
Expenses			
Grants and subsidies	3	9	9
Total expenses		<u>9</u>	<u>9</u>
Income			
Interest revenues	4	3	3
Other revenues/income	5	-	2
Total income		<u>3</u>	<u>5</u>
Net cost of providing services		<u>6</u>	<u>4</u>
Net result		<u>(6)</u>	<u>(4)</u>
Total comprehensive result		<u>(6)</u>	<u>(4)</u>

The above Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

**PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
 GIFT FUND TRUST
 STATEMENT OF FINANCIAL POSITION
 As at 30 June 2018**

	Note	2018 \$ '000	2017 \$ '000
Current assets			
Cash and cash equivalents	6	7	7
Receivables	7	1	2
Other financial assets	8	115	120
Total current assets		123	129
Total assets		123	129
Total liabilities		-	-
Net assets		123	129
Equity			
Retained earnings		123	129
Total equity		123	129

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT
FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2018**

	Note	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2016		<u>133</u>	<u>133</u>
Net result for 2016-17		<u>(4)</u>	<u>(4)</u>
Total comprehensive result for 2016-17		<u>(4)</u>	<u>(4)</u>
Balance at 30 June 2017		<u>129</u>	<u>129</u>
Net result for 2017-18		<u>(6)</u>	<u>(6)</u>
Total comprehensive result for 2017-18		<u>(6)</u>	<u>(6)</u>
Balance at 30 June 2018		<u>123</u>	<u>123</u>

The above Statement of Changes in Equity should be read in conjunction with the accompanying notes.

**PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT
FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2018**

	Note	2018 \$ '000	2017 \$ '000
Cash flows from operating activities			
Cash outflows			
Payments of grants and subsidies		(8)	(10)
Cash used in operations		<u>(8)</u>	<u>(10)</u>
Cash inflows			
Other receipts		-	2
Cash generated from operations		<u>-</u>	<u>2</u>
Net cash provided by/(used in) operating activities		<u>(8)</u>	<u>(8)</u>
Cash inflows			
Proceeds from sale/maturities of investments		8	7
Cash generated from investing activities		<u>8</u>	<u>7</u>
Net cash provided by/(used in) investing activities		<u>8</u>	<u>7</u>
Net increase/(decrease) in cash and cash equivalents		-	(1)
Cash and cash equivalents at the beginning of the period		7	8
Cash and cash equivalents at the end of the period	6	<u>7</u>	<u>7</u>

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2018

1 Basis of financial statements

1.1 Reporting entity

The Port Broughton District Hospital and Health Services Health Advisory Council Inc Gift Fund Trust (the Trust) was established by virtue of a deed executed between the Department for Health and Wellbeing and the Port Broughton District Hospital and Health Services Health Advisory Council Inc (the Trustee).

The financial statements include all controlled activities of the Trust.

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

1.2 Statement of compliance

These financial statements have been prepared in compliance with section 23 of the *Public Finance and Audit Act 1987*.

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with relevant Australian Accounting Standards (Reduced Disclosure Requirements) and comply with Treasurer's Instructions and accounting policy statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

The Trust has applied Australian Accounting Standards that are applicable to not-for-profit entities, as the Trust is a not-for-profit entity.

1.3 Basis of preparation

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000).

The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

The Trust did not voluntarily change any of its accounting policies during 2017-18.

Significant accounting policies are set out below or in the notes.

1.4 Taxation

The Trust is not subject to income tax but is liable for goods and services tax (GST).

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

2 Objectives and activities

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

The Trust is established to:

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

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

For the year ended 30 June 2018

3 Grants and subsidies

	2018	2017
	\$'000	\$'000
Other	9	9
Total grants and subsidies	9	9

4 Interest revenues

	2018	2017
	\$'000	\$'000
Bank interest	3	3
Total interest revenue	3	3

5 Other revenues/income

	2018	2017
	\$'000	\$'000
Donations	-	2
Total other revenues/income	-	2

6 Cash and cash equivalents

	2018	2017
	\$'000	\$'000
Cash at bank or on hand: non-government financial institutions	7	7
Total cash	7	7

7 Receivables

	2018	2017
	\$'000	\$'000
Current		
Interest	1	1
GST input tax recoverable	-	1
Total current receivables	1	2
Total receivables	1	2

8 Other financial assets

	2018	2017
	\$'000	\$'000
Current		
Term deposits	115	120
Total current investments	115	120
Total investments	115	120

The Trust measures financial assets and debts at historical cost.

9 Related party transactions

The Trust is controlled by the SA Government.

Related parties of the Trust include all Key Management Personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Key Management Personnel

Key management personnel of the Trust includes the Ministers, the Chief Executive of the Department, Chief Executive Officer of Country Health SA Local Health Network Inc and the members of the Port Broughton District Hospital and Health Services Health Advisory Council Inc.

There were no transactions with key management personnel and other related parties that require disclosure.

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2018

10 Financial instruments / financial risk management

10.1 Financial risk management

Risk management is managed by the Department for Health and Wellbeing's Risk and Assurance Services section and risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Trust's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

10.2 Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

The carrying amounts of each of the following categories of financial assets and liabilities: held-to-maturity investments; receivables; and financial liabilities measured at cost are detailed below.

Category of financial asset and financial liability	Notes	2018 Carrying amount/ Fair value \$'000	2017 Carrying amount/ Fair value \$'000
Financial assets			
Cash and equivalent			
Cash and cash equivalents	6	7	7
Receivables			
Receivables ⁽¹⁾	7	1	1
Held to maturity investments			
Other financial assets	8	115	120
Total financial assets		123	128

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

11 Events after balance date

The Trust is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

12 Remuneration of Council members

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

PORT BROUGHTON DISTRICT HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND
TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- attached general purpose financial statements of Port Broughton District Hospital and Health Services Health Advisory
- comply with the relevant Treasurer's Instructions issued under section 41 of the *Public Finance and Audit Act 1987*, and relevant Australian Accounting Standards;
- are in accordance with the accounts and records of the Trust; and
- present a true and fair view of the financial position of the Trust at the end of the financial year and the results of its operation and cash flows for the financial year.
- Internal controls employed by Port Broughton District Hospital and Health Services Health Advisory Council Inc Gift Fund Trust over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Dr Alison Edwards
Presiding Member of the Port Broughton District Hospital and
Health Services Health Advisory Council Inc (the Trustee)

3 / 9 / 2018



Yvonne Warncken
Chief Finance Officer
Country Health SA Local Health Network Inc

4 / 09 / 2018