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**Government
of South Australia**

**KANGAROO ISLAND
HEALTH ADVISORY COUNCIL INC
2020-21 Annual Report**

KANGAROO ISLAND HEALTH ADVISORY COUNCIL

3-7 Esplanade, Kingscote SA 5223

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

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ISSN: 1837-3186

Date presented to Minister: 30 September 2021

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2020-21 ANNUAL REPORT for the Kangaroo Island Health Advisory Council

To:

Hon Stephen Wade MLC

Minister for Health and Wellbeing

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

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

Submitted on behalf of the Kangaroo Island Health Advisory Council by:

Darren Keenan
Presiding Member

2 August 2021

Signature

A handwritten signature in blue ink, appearing to read 'D Keenan', enclosed in a thin black rectangular border.

From the Presiding Member Darren Keenan

Another busy year for the Kangaroo Island HAC in 2020-21. We have again worked tirelessly on building the case and seeking outcomes for our five priorities (in no specific order);

- Aged Care facilities and services.
- Mental Health.
- Staff capacity, retention and workforce.
- Kangaroo Island Health Service Masterplan.
- Maintaining the current obstetrics services.



Significant time has been spent in 2020-21 working on or with those advancing these priorities.

HAC members have assisted with numerous recruitment processes, initiated by Katrina Seng, Director of Nursing and Midwifery, who has been building and shaping the workforce at Kangaroo Island Health Service (KIHS). We acknowledge the challenge of recruitment when housing and accommodation challenges exist.

Working with John Mannion, Executive Director of Breakthrough Mental Health Research Foundation, we have supported delivery of Mental Health First Aider training in Kingscote and Parndana, training 40 community members. More sessions to come.

We continue to advocate with all representatives and leaders regarding the need for increased and improved aged care facilities and services. This priority has a direct link with the Masterplan for KIHS. The Master planning process has included numerous meetings and public consultation sessions. At all stages during this process, we have involved the community and key stakeholders, ensuring that we can deliver the best possible outcomes. This Master planning has included expansion of the Aged Care facilities.

At other levels KI HAC has supported numerous local health network (LHN) engagements and initiatives, including strategic planning and the consumer and community engagement strategy. KI HAC also contributes significant voluntary service to LHN initiatives, including Presiding Members Forum, BHFLHN Tier 1 Consumer and Community Engagement Strategy Committee, workforce planning and strategic planning.

During the bushfire recovery activities, the KI HAC has played an active role including advocating to relevant agencies seeking the support and services needed to assist in the recovery of Kangaroo Island. On top of the bushfire recovery came COVID-19 exacerbating an already challenging situation.

We welcomed BHFLHN holding its Annual Public Meeting on Kangaroo Island in October 2020. The significance of this opportunity was not lost on KI HAC members and our community. Visiting the facilities and meeting with our staff and KI HAC provides for a much deeper understanding of our circumstances, supporting improved decisions and outcomes.

KI HAC supported the second Health and Wellbeing Forum, March 2021, another community focused initiative to assist in improving knowledge and links with the Island's service providers.

COVID-19 vaccinations were delivered in June 2021 via a mass vaccination clinic, supported by the Royal Flying Doctor Service. Another great demonstration of all parties working together to support positive health outcomes.

Finally, we recognise that this has been a challenging period for all. We pay kudos to all the staff at the Kangaroo Island Health Service, they have been extremely professional and worked very hard in serving our community. We also acknowledge the other services that support the health and wellbeing of our community, it requires a holistic effort to support individuals on their life journey.

Thank you all.

A handwritten signature in blue ink, appearing to read 'D Keenan', is enclosed in a light yellow rectangular box.

Darren Keenan

Presiding Member - Kangaroo Island Health Advisory Council Inc

Contents Overview: about the agency	7
Our strategic focus	7
Our organisational structure	7
Changes to the agency	7
Our Minister	8
Our Executive team	8
Legislation administered by the agency	8
Other related agencies (within the Minister’s area/s of responsibility)	8
The agency’s performance.....	8
Performance at a glance.....	9
Agency response to COVID-19	9
Agency contribution to whole of Government objectives	9
Agency specific objectives and performance	9
Corporate performance summary	10
Employment opportunity programs	10
Agency performance management and development systems	10
Work health, safety and return to work programs	10
Executive employment in the agency.....	10
Financial performance	11
Financial performance at a glance	11
Consultants disclosure	11
Contractors disclosure	12
Risk management	14
Risk and audit at a glance	14
Fraud detected in the agency	14
Strategies implemented to control and prevent fraud	14
Public interest disclosure	14
Reporting required under any other act or regulation.....	15
Reporting required under the <i>Carers’ Recognition Act 2005</i>	15
Public complaints	16
Number of public complaints reported	16

Additional Metrics 16

Service Improvements 16

Compliance Statement..... 16

Appendix: Audited financial statements 2020-2117

Overview: about the agency

Our strategic focus

Our Purpose	<p>The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.</p> <p>The constitution is available at – https://www.sahealth.sa.gov.au/KangaroolandHAC</p>
Our Vision	Not applicable.
Our Values	Not applicable.
Our functions, objectives and deliverables	The Health Advisory Council undertakes an advocacy role on behalf of the community.

Our organisational structure

Membership of the Health Advisory Council can include

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

A list of current members is available at:

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

Changes to the agency

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

Our Minister

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

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



Our Executive team

Not applicable.

Legislation administered by the agency

Not applicable.

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

- Barossa Hills Fleurieu Local Health Network Inc
- Barossa & Districts Health Advisory Council Inc
- Country Health Gift Fund Health Advisory Council Inc
- Eudunda Kapunda Health Advisory Council Inc
- Gawler District Health Advisory Council Inc
- Hills Area Health Advisory Council Inc
- Southern Fleurieu 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. Some achievements this year have been:

- We continue to advocate and support recovery efforts for our community following COVID-19 and extensive bushfires.
- Numerous recruitment processes.
- Supported delivery of Mental Health First Aider Training.
- Kangaroo Island Health Service Master.planning.
- Advocating to relevant agencies seeking the support and services needed to assist in the recovery of Kangaroo Island bushfire recovery.
- Building the case and seeking outcomes for Aged Care, Mental Health, staff capacity, retention and workforce and maintaining the current obstetrics services.

Agency response to COVID-19

Not applicable.

Agency contribution to whole of Government objectives

Key objective	Agency's contribution
More jobs	Not applicable.
Lower costs	Not applicable.
Better Services	Not applicable.

Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable.		

Corporate performance summary

Not applicable.

Employment opportunity programs

Program name	Performance
Not applicable.	

Agency performance management and development systems

Performance management and development system	Performance
Not applicable.	

Work health, safety and return to work programs

Not applicable.

Executive employment in the agency

Not applicable.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2020-2021 are attached to this report.

Kangaroo Island Health Advisory Council Inc

Statement of Comprehensive Income	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Total Income	0	14	14	8
Total Expenses	0	663	(663)	661
Net Result	0	(649)	(649)	(653)
Total Comprehensive Result	0	(649)	(649)	(653)

Statement of Financial Position	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Current assets	0	393	393	381
Non-current assets	0	10,340	10,340	10,608
Total assets	0	10,340	10,340	10,989
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	10,340	10,340	10,989
Equity	0	10,340	10,340	10,989

Kangaroo Island Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Total Income	0	2	2	4
Total Expenses	0	13	(13)	13
Net Result	0	(11)	(11)	(9)
Total Comprehensive Result	0	(11)	(11)	(9)

Statement of Financial Position	2020-21 Budget \$000s	2020-21 Actual \$000s	Variation \$000s	Past year 2019-20 Actual \$000s
Current assets	0	209	209	210
Non-current assets	0	0	0	0
Total assets	0	209	209	210
Current liabilities	0	(10)	(10)	0
Non-current liabilities	0	0	0	0
Total liabilities	0	(10)	(10)	0
Net assets	0	199	199	210
Equity	0	199	199	210

Consultants disclosure

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

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

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

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

Consultancies	Purpose	\$ Actual payment
Not applicable.		

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

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

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

Contractors	Purpose	\$ Actual payment
Not applicable.		

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

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

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

Risk management

Risk and audit at a glance

Not applicable.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable.	

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

Strategies implemented to control and prevent fraud

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

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

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

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

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

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

Reporting required under any other act or regulation

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

Act as an advocate to promotion the interests of the community.

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

Reporting required under the *Carers' Recognition Act 2005*

Not applicable.

Public complaints

Number of public complaints reported

Not applicable.

Additional Metrics	Total
Number of positive feedback comments	Not applicable.
Number of negative feedback comments	Not applicable.
Total number of feedback comments	Not applicable.
% complaints resolved within policy timeframes	Not applicable.

Reference the applicable Regional LHN Data.SA page [Barossa Hills Fleurieu Local Health Network Data SA Page](#)

Service Improvements

Not applicable.

Compliance Statement

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

Appendix:

Appendix A – Audited Financial Statements 2020-21

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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

We acknowledge the responsibility for the design, implementation and operation of accounting and internal control systems is that of Barossa Hills Fleurieu Local Health Network Inc and that they are intended to prevent and detect fraud and error.



Darren Keenan
Presiding Member of the Kangaroo Island Health Advisory
Council Inc

10 / 09 / 2021



Rose Dickinson
Interim Executive Director, Finance Services

08 / 09 / 2021

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Interest	2	3	8
Other revenues/income	3	11	-
Total income		14	8
Expenses			
Supplies and services	4	2	-
Depreciation	8	661	661
Total expenses		663	661
Net result		(649)	(653)
Total comprehensive result		(649)	(653)

The accompanying notes form part of these financial statements.

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2021

	Note	2021 \$ '000	2020 \$ '000
Current assets			
Cash and cash equivalents	5	63	54
Other financial assets	6	330	327
Total current assets		393	381
Non-current assets			
Property, plant and equipment	8	9,947	10,608
Total non-current assets		9,947	10,608
Total assets		10,340	10,989
Net assets		10,340	10,989
Equity			
Asset revaluation surplus		5,449	5,449
Retained earnings		4,891	5,540
Total equity		10,340	10,989

The accompanying notes form part of these financial statements.

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2021

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2019	5,449	6,193	11,642
Net result for 2019-20	-	(653)	(653)
Total comprehensive result for 2019-20	-	(653)	(653)
Balance at 30 June 2020	5,449	5,540	10,989
Net result for 2020-21	-	(649)	(649)
Total comprehensive result for 2020-21	-	(649)	(649)
Balance at 30 June 2021	5,449	4,891	10,340

The accompanying notes form part of these financial statements.

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2021

	Note	2021 \$ '000	2020 \$ '000
Cash flows from operating activities			
Interest received		-	1
Other receipts		11	-
Cash generated from operations		11	1
Cash outflows			
Payments for supplies and services		(2)	-
Cash used in operations		(2)	-
Net cash provided by/(used in) operating activities		9	1
Net increase/(decrease) in cash and cash equivalents		9	1
Cash and cash equivalents at the beginning of the period		54	53
Cash and cash equivalents at the end of the period	5	63	54

The accompanying notes form part of these financial statements.

1 About Kangaroo Island Health Advisory Council Inc

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

The financial statements include all controlled activities of the Advisory Council.

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

The Advisory Council is controlled by Barossa Hills Fleurieu Local Health Network Inc.

1.1 Objectives and activities

The Advisory Council was established to undertake an advocacy role on behalf of the community, to provide advice, and to perform other functions as determined under the Act.

The Advisory Council is established to:

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

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

1.2 Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the Public Finance and Audit Act 1987; and
- relevant Australian Accounting Standards (with reduced disclosure requirements) applicable to not-for-profit entities, as the Advisory Council is a not-for-profit entity.

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

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

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

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

1.3 Taxation

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

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

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

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

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

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

1.4 Equity

The Advisory Council uses the asset revaluation surplus to record increments and decrements in the fair value of land and buildings to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

1.5 Changes in accounting policy

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

1.6 Impact of COVID-19 pandemic

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

2 Interest

	2021	2020
	\$'000	\$'000
Bank interest	3	8
Total interest revenue	3	8

3 Other revenues/income

	2021	2020
	\$'000	\$'000
Other	11	-
Total other revenues/income	11	-

4 Supplies and services

	2021	2020
	\$'000	\$'000
Administration	1	-
Repairs and maintenance	1	-
Total supplies and services	2	-

5 Cash and cash equivalents

	2021	2020
	\$'000	\$'000
Cash at bank or on hand	63	54
Total cash	63	54

6 Other financial assets

	2021	2020
	\$'000	\$'000
Current		
Term deposits	330	327
Total current investments	330	327
Total investments	330	327

7 Property, plant and equipment

7.1 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.

7.2 Depreciation

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

The useful lives and depreciation methods of all major assets held by the Advisory Council are reviewed and adjusted of appropriate on an annual basis. Changes in expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Land and non-current assets held for sale are not depreciated.

Depreciation is calculated on a straight line basis over the estimated or revised remaining useful life of the following classes of assets as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Buildings and improvements	40 - 80
Site improvements	40 - 80

7.3 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.

7.4 Impairment

The Advisory Council holds its property assets for their service potential (value in use). Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. For revalued assets, fair value is assessed each year.

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

7.5 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.

8 Reconciliation of property, plant and equipment

The following table shows the movement:

2020-21	Land \$'000	Buildings \$'000	Total \$'000
Carrying amount at the beginning of the period	265	10,343	10,608
Subtotal:	265	10,343	10,608
Gains/(losses) for the period recognised in net result:			
Depreciation	-	(661)	(661)
Subtotal:	-	(661)	(661)
Carrying amount at the end of the period	265	9,682	9,947
Gross carrying amount			
Gross carrying amount	265	11,719	11,984
Accumulated depreciation	-	(2,037)	(2,037)
Carrying amount at the end of the period	265	9,682	9,947

9 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.

10 Financial instruments / financial risk management

10.1 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.

10.2 Categorisation of financial instruments

The carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss; financial assets measured at fair value through other comprehensive income; and financial liabilities measured at amortised cost are detailed below if applicable.

Category of financial asset and financial liability	Notes	2021 Carrying amount \$'000	2020 Carrying amount \$'000
Financial assets			
Cash and equivalent			
Cash and cash equivalents	5	63	54
Other financial assets	6	330	327
Total financial assets		393	381

11 Key Management Personnel

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

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

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.

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



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under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Kangaroo Island Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Kangaroo Island 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 Kangaroo Island Health Advisory Council Inc. as at 30 June 2021 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

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

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

Health Advisory Council's Responsibility for the Financial Report

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

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Simon Smith CA, FCPA, Registered Company Auditor

Partner

10/09/2021

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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

We acknowledge the responsibility for the design, implementation and operation of accounting and internal control systems is that of Barossa Hills Fleurieu Local Health Network Inc and that they are intended to prevent and detect fraud and error.



Darren Keenan
Presiding Member of the Kangaroo Island Health Advisory
Council Inc (the Trustee)



Rose Dickinson
Interim Executive Director Finance Services

10 / 09 / 2021

08 / 09 / 2021

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Interest	2	1	3
Other revenues/income	3	1	1
Total income		2	4
Expenses			
Grants and subsidies	4	13	13
Total expenses		13	13
Net result		(11)	(9)
Total comprehensive result		(11)	(9)

The accompanying notes form part of these financial statements.

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2021

	Note	2021 \$ '000	2020 \$ '000
Current assets			
Cash and cash equivalents	5	209	210
Total current assets		209	210
Total assets		209	210
Current liabilities			
Payables	6	10	-
Total current liabilities		10	-
Total liabilities		10	-
Net assets		199	210
Equity			
Retained earnings		199	210
Total equity		199	210

The accompanying notes form part of these financial statements.

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2021

	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2019	219	219
Net result for 2019-20	(9)	(9)
Total comprehensive result for 2019-20	(9)	(9)
Balance at 30 June 2020	210	210
Net result for 2020-21	(11)	(11)
Total comprehensive result for 2020-21	(11)	(11)
Balance at 30 June 2021	199	199

The accompanying notes form part of these financial statements.

KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2021

	Note	2021 \$ '000	2020 \$ '000
Cash flows from operating activities			
Cash inflows			
Interest received		1	3
Other receipts		1	1
Cash generated from operations		<u>2</u>	<u>4</u>
Cash outflows			
Payments of grants and subsidies		(3)	(13)
Cash used in operations		<u>(3)</u>	<u>(13)</u>
Net cash provided by/(used in) operating activities		<u>(1)</u>	<u>(9)</u>
Net increase/(decrease) in cash and cash equivalents		(1)	(9)
Cash and cash equivalents at the beginning of the period		210	219
Cash and cash equivalents at the end of the period	5	<u>209</u>	<u>210</u>

The accompanying notes form part of these financial statements.

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

1 About Kangaroo Island Health Advisory Council Inc Gift Fund Trust

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

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

The Trust is controlled by Barossa Hills Fleurieu Local Health Network Inc.

1.1 Objectives and activities

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

The Trust is established to:

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

1.2 Basis of preparation

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the Public Finance and Audit Act 1987; and
- relevant Australian Accounting Standards (with reduced disclosure requirements) applicable to not-for-profit entities, as the Trust is a not-for-profit entity.

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

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

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

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

1.3 Taxation

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

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

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

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

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

1.4 Changes in accounting policy

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

1.5 Impact of COVID-19 pandemic

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

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

2 Interest

	2021	2020
	\$'000	\$'000
Bank interest	1	3
Total interest revenue	1	3

3 Other revenues/income

	2021	2020
	\$'000	\$'000
Donations	1	1
Total other revenues/income	1	1

4 Grants and subsidies

	2021	2020
	\$'000	\$'000
Other	13	13
Total grants and subsidies	13	13

5 Cash and cash equivalents

	2021	2020
	\$'000	\$'000
Cash at bank or on hand	209	210
Total cash	209	210

6 Payables

	2021	2020
	\$'000	\$'000
Current		
Creditors and accrued expenses	10	-
Total current payables	10	-
Total payables	10	-

7 Contingent assets and liabilities

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

8 Financial instruments / financial risk management

8.1 Financial risk management

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

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

8.2 Categorisation of financial instruments

The carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss; financial assets measured at fair value through other comprehensive income; and financial liabilities measured at amortised cost are detailed below if applicable.

Category of financial asset and financial liability	Notes	2021 Carrying amount \$'000	2020 Carrying amount \$'000
<i>Financial assets</i>			
Cash and equivalent			
Cash and cash equivalents	5	209	210
Total financial assets		209	210
<i>Financial liabilities</i>			
Financial liabilities at amortised cost			
Payables	6	10	-
Total financial liabilities		10	-

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

9 Key Management Personnel

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

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

10 Remuneration of Council members

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

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



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under Professional Standards Legislation

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE KANGAROO ISLAND HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Kangaroo Island Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2021, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Kangaroo Island 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 Kangaroo Island Health Advisory Council Inc. Gift Fund Trust as at 30 June 2021 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

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

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

Health Advisory Council's Responsibility for the Financial Report

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

Auditor's Responsibility for the Audit of the Financial Report

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

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- Obtain an understanding of internal control relevant to audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Advisory Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Health Advisory Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Simon Smith CA, FCPA, Registered Company Auditor
Partner

10/09/2021