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**Government  
of South Australia**

**The Whyalla Hospital and Health Services  
Health Advisory Council Incorporated  
2022 -23 Annual Report**

The Whyalla Hospital and Health Services Health Advisory Council Inc  
20 Wood Terrace, WHYALLA SA 5600

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

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To:

Hon Chris Picton MP

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirements of *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.

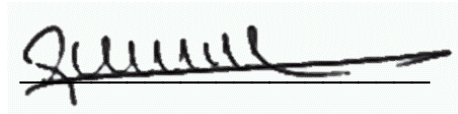
Submitted on behalf of the Whyalla Hospital and Health Services Health Advisory Council by:

Dr Gary Misan PhD

Presiding Member, The Whyalla Hospital and Health Services Health Advisory Council Inc.

Date 29/09/2023

Signature

A handwritten signature in black ink, appearing to read 'G. Misan', is written over a horizontal line. The signature is contained within a light green rectangular box.

## From the Presiding Member



The Whyalla Hospital and Health Services Advisory Council Incorporated (WHAC) was pleased to see a lessening of COVID restrictions over the last year enabling freer movement of members and the recommencing face-to-face meetings in first half of 2023.

Over the last 12 months the WHAC has completed its transition to an Incorporated body with corresponding changes to bank accounts and other instrumentalities, including revision of procedures regarding approvals for release of the funds from the GFT. While able to recommence face-to-face meetings, the WHAC has been unable to secure a full contingent of members for the Council, in particular filling the staff or medical representative positions vacant since the last AGM. However, we can report that two resident member positions vacant after the 2022 AGM were filled in the first half of 2023 and that one of those appointments also resulted in us filling a long-standing void on not having Aboriginal and Torres Strait Islander representation on the Council. We are also pleased to report that the WHAC received approval from the Health Minister for two additional resident member positions, including for a select position for a representative from Iron Knob. The first of these positions has been filled and a nominee for the Iron Knob position is expected at the forthcoming AGM.

Over the last year, the WHAC has continued its consumer advocacy and advisory role to the FUNLHN Executive and Leadership group through WHAC meetings and as members of various FUNLHN Board Committees. These include several Tier two and Tier three Committees, volunteer groups, PM forums, consumer networks, and State-wide research and other committees. Through these channels, members offer a consumer lens to the FUNLHN Board and Leadership group and others, apropos reports, policies, procedures, work instructions, protocols, strategic frameworks, planning documents, promotional materials, program evaluations, training programs, research activity and other matters. The WHAC also continues to operate its own Facebook page providing community updates regarding FUNLHN happenings in Whyalla and surrounds.

Several HAC members were also instrumental in the planning and execution of the Statewide Combined Regional Health Advisory Council Conference held in Port Augusta in September 2022, which attracted over 90 delegates from HACs around SA. For this effort the organising Committee were finalists in the FUNLHN inaugural 'Our People Our Pride' Awards.

The WHAC Presiding Member (PM) meets regularly with the PMs of the other FUNLHN HACs to discuss issues of common interest and concern. Through this Combined Presiding Members Forum, the PMs have collaborated in the development and updating of promotional and support materials for consumers, HAC members and for PMs. These include various brochures, information leaflets and PM and HAC member orientation manuals. In addition, the Forum has written to State and Federal Ministers and other groups regarding matters of concern. This included a submission to the SA Government Select Committee on Public and Active Transport, to the Cancer Council regarding accommodation shortfalls for Cancer patients during COVID outbreaks and to the State Manager of PATS suggesting amendments to PATS eligibility criteria. The WHAC also wrote separately to Federal Member Rowan Ramsey regarding funding for upgrades to the A&E and to the Federal Minister for Transport, the Hon. Catherine King MP regarding the recent cessation of REX airlines flights to Whyalla.

While the above were matters of broader concern, at the local level the WHAC addressed several other issues with the FUNLHN Executive including: improved reporting for Gift Fund Trust expenditure; availability of Holter monitors and more timely reporting for same and for echocardiography scans; a needed upgrade of an out-dated glaucoma laser apparatus in

the Eye Outpatient Clinic; closer access for bus commuters to the hospital entrance; improved hospital car park signage; the need for a comprehensive health services information kit for use at community events; the prolonged non-functioning of several hospital lifts; of increasing waiting times in A&E, and reports of several instances where there appeared to be no doctors available in the hospital after hours. To assist in addressing some requests for additional patient equipment and amenities over the last 12 months, WHAC has funded several items this year through its Gift Fund Trust. These items have included a coffee/tea dispensing machine for after-hours use by A&E clients as well as visitors and staff; wound vacuum pumps and some pain diaries for use by Cancer patients.

To engage with the local community more effectively, the WHAC manned an information booth at the Whyalla Show in 2022 and more recently conducted a survey at the local shopping centre. These activities canvassed community opinion regarding health service access, the adequacy and satisfaction with health services, and suggestions for service or other improvements. Some of the issues raised are described below. Similar events targeting minority groups within the community are planned for later this year.

This aforementioned survey together with comments received through the other networks of WHAC members highlighted increasing concern by the local community of the apparent diminishing capacity of local health services, including the hospital, to provide the full range of services previously available to meet the needs of the community. While we are cognisant of the severe workforce pressures facing many government service areas we are concerned that this decline in service scope is compromising the hospital's function as a respected regional community hospital.

Examples of issues raised by the community that relate to the hospital include almost no GPs now providing after hours services to the hospital; reduced numbers of visiting specialists and Whyalla having few resident specialists; long waiting times for specialist appointments; no resident obstetrician; a less than full complement of midwives (that has resulted in temporary suspension of birthing services in Whyalla); a reduction in the range of allied health services (podiatry, social work, physiotherapy); no lymphoedema physiotherapist; ongoing occurrences of inpatient falls, of medication misadventure and other Level 1 incidents; waiting times for access to a range of speciality and community support services now many months or longer, and reports of occasional instances where despite the best efforts of hospital management, there hasn't been a doctor available in the hospital after hours. The WHAC urges the Minister and SA Health to work with the utmost urgency to ensure that these shortfalls are rectified so that the service needs of the community are not further compromised.

Other issues indirectly impacting the hospital include a drop in the overall number of GPs servicing Whyalla; many GPs no longer offering bulk-billing and closure of one of the residential care facilities resulting in the loss of 39 residential care beds in the town. The consequences of these issues are long waits for GP appointments; more people attending A&E for non-emergency conditions with corresponding longer waiting times in A&E; a lack of respite and residential care beds in the town with patients needing to be housed in other towns and regularly needing to travel to Port Augusta or further afield for services that previously have been routinely available in Whyalla. Compounding this problem are the limited options for those without their own transport to travel to these medical services.

Further exacerbating issues of service access is lack of transport services. Transport shortfalls have been well-documented in the town and region over many years and have been raised by FUNLHN PMs previously to Federal, State and Local Government. Regular, affordable, and sustainable transport to and from Whyalla is integral to the provision of the quality health services FUNLHN offers to the community. While these issues remain unresolved, the physical, emotional, social, and economic wellbeing of individuals and of the community is adversely impacted.

Regularly reported issues raised by community members include the lack of a regular community bus service between Iron Knob and Whyalla (50km) or Whyalla and Port Augusta (75km), and by the somewhat arbitrary restrictions of the PATS – regarding distance (100km), restrictions on the choice of specialists and lack of cover for non-medical specialists.

The cessation of airline services to Whyalla by REX Airlines was yet another transport setback to Whyalla and surrounds. Although Qantas continues to service the town, the cost of flights has increased significantly, and services have proved unreliable in recent times. This circumstance has had additional impact not only for health consumers but for health professionals and other service personnel that regularly commute to and from Whyalla.

The most recent specific example of lack of service access is the current closure of the birthing unit at the Whyalla hospital. This means that for planned births (over 250 pa), women and families now need to cover the additional cost of travel and sometimes extended accommodation expense in Port Augusta or beyond because a service reasonably expected of a large general hospital is currently unavailable. Moreover, there is as yet no timeframe set for resumption of the service. At the time of writing there was no reimbursement or subsidy available from the PATS for women and their partners to travel to Port Augusta. While the WHAC appreciates the broader workforce difficulties facing health service providers in general, we feel that the reputation of the Whyalla Hospital and the health of the community, is being deleteriously affected.

These concerns underscore the need for and the ongoing role of HACs. Overall, this diminution of both health and other services in the town negatively impinges on the principles of equity of access and inclusion for rural communities espoused by State and Federal Governments, resulting in regional communities again at seeming increasing disadvantage compared to their metropolitan counterparts. Whyalla residents have a right to expect that their hospital is adequately provisioned so that it can maintain the level of service expected of a large regional hospital, which means services not markedly different from those offered to their metropolitan counterparts.

Hopefully in the not-too-distant future many of these issues will be but a distant memory but in the interim, the WHAC will continue to vigorously advocate for adequate and equitable health service provision for the Whyalla community. To this end the WHAC will continue to work in partnership with the Flinders and Upper North Local Health Network Board, the Executive and Leadership Group, with other HACs and with local, State and Federal government representatives, into the future.



**Dr Gary Misan** PhD  
Presiding Member

The Whyalla Hospital and Health Services Health Advisory Council Incorporated

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	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 <a href="#">Whyalla Hospital and Health Services Health Advisory Council   SA Health</a>
<b>Our Vision</b>	Not applicable
<b>Our Values</b>	Not applicable
<b>Our functions, objectives and deliverables</b>	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:

[Whyalla Hospital and Health Services Health Advisory Council](#)

### Changes to the agency

During 2022-23 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.



## Our Minister



Hon Chris Picton MP is the Minister for Health and Wellbeing in South Australia.

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

## Our Executive team

Not applicable

## Legislation administered by the agency

Not applicable

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

[Hawker District Memorial Health Advisory Council](#)

[Port Augusta, Roxby Downs, Woomera Health Advisory Council](#)

[Quorn Health Services Health Advisory Council](#)

## The agency’s performance

### Performance at a glance

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

### Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable		

### Corporate performance summary

Not applicable

### Employment opportunity programs

Program name	Performance
Not applicable	

### Agency performance management and development systems

Performance management and development system	Performance
Not applicable	

### Work health, safety and return to work programs

Not applicable

### Executive employment in the agency

Not applicable

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2021-2022 are attached to this report.

The Whyalla Hospital and Health Services Health Advisory Council Inc

<b>Statement of Comprehensive Income</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Total Income	0	3	3	3
Total Expenses	0	30	(30)	5
<b>Net Result</b>	<b>0</b>	<b>(27)</b>	<b>(27)</b>	<b>(2)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(27)</b>	<b>(27)</b>	<b>(2)</b>

<b>Statement of Financial Position</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Current assets	0	0	0	0
Non-current assets	0	333	333	360
<b>Total assets</b>	<b>0</b>	<b>333</b>	<b>333</b>	<b>360</b>
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net assets</b>	<b>0</b>	<b>333</b>	<b>333</b>	<b>360</b>
<b>Equity</b>	<b>0</b>	<b>333</b>	<b>333</b>	<b>360</b>

The Whyalla Hospital and Health Services Health Advisory Council Inc Gift Fund Trust

<b>Statement of Comprehensive Income</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Total Income	0	1	1	0
Total Expenses	0	1	1	0
<b>Net Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Statement of Financial Position</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Current assets	0	66	66	0
Non-current assets	0	0	0	0
<b>Total assets</b>	<b>0</b>	<b>66</b>	<b>66</b>	<b>0</b>
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net assets</b>	<b>0</b>	<b>66</b>	<b>66</b>	<b>0</b>
<b>Equity</b>	<b>0</b>	<b>66</b>	<b>66</b>	<b>0</b>

### Consultants disclosure

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

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined	Not Applicable	Not Applicable

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Not Applicable	Not Applicable	Not Applicable

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/flinders-and-upper-north-local-health-network-funlhn>

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**

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

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

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

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/flinders-and-upper-north-local-health-network-funlhn>

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

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

**Other financial information**

Nil

**Other information**

Nil

## 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 X Local Health Network Inc.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/flinders-and-upper-north-local-health-network-funlhn>

### Public interest disclosure

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

*Nil*

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/flinders-and-upper-north-local-health-network-funlhn>

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.*

- Several Whyalla Hospital and Health Services Health Advisory Council Incorporated (HAC) members, including the Presiding Member, are key members of various Flinders and Upper North Local Health Network (FUNLHN) Board Committees or Tier Two Committees. These include –
  - FUNLHN Community Engagement Committee of the Board
  - FUNLHN Partnering with Consumers Governance Committee
  - FUNLHN Performance Improvement Committee
  - FUNLHN Operational Clinical Governance Committee
  - FUNLHN Preventing & Controlling Healthcare Associated Infections Committee

These Committees meet regularly to provide advice to the Board and to Leadership regarding health issues, priorities, performance benchmarks and indicators, consumer, and community engagement strategies as well as consumer concerns.

- The Presiding Member is a member of the FUNLHN Presiding Members Forum which considers issues of common interest to the regional HACs and the communities they represent. The group works to keep HAC members up to date regarding changes to State Legislation, community health and health care trends, FUNLHN activities and plans, and other relevant matters (e.g., COVID-19). The Panel comprises the four HAC Presiding Members who meet quarterly. A report from these meetings is tabled at the Consumer and Community Engagement Committee of the FUNLHN Board. The Panel maintains a regular dialogue with the FUNLHN CEO, the Chairs of the Board Community Engagement Committee and Partnering with Consumers Committee, the Manager Community Engagement, and other Executive and Leadership Group staff.
- Over the last 12 months HAC has been instrumental in continuing to advocate for
  - Improved consumer car parking (see below) and public transport options,
  - Expansion and upgrades to the Chemotherapy and Renal units and for A&E and HDU upgrades,
  - Resumption of space allocation for the Cancer Resource Centre,
  - Accommodation and transport issues within the FUNLHN catchment, including Red Cross and the departure of REX Airlines from Whyalla.
- The Whyalla HAC has also advocated for and funded through the Gift Fund Trust –

- ACTIV.A.C. Therapy System, which is a portable negative pressure wound therapy system designed for ambulatory patients that can help improve wound healing times
- Pain Diaries for use by Pain Clinic patients
- The Deputy Presiding Member was involved in early meetings of the A&E / HDU Redevelopment Working Group member which is advising on long overdue upgrades to the Whyalla Hospital and the deputy Presiding Member has membership on this workgroup.
- The Whyalla HAC has had input into information including –
  - The FUNLHN GAP analysis,
  - A number of FUNLHN strategic plans, and frameworks
  - Various policies and procedures through member affiliations with various FUNLHN Committees
  - A Presiding Member and HAC member induction manual
  - A HAC Overview document for the FUNLHN
  - The Combined HAC Conference held in Port Augusta in 2022
  - FUNLHN Promotional workforce videos

***Encourage community participation in programs***

- The Whyalla HAC has a Facebook page that enables sharing of information from SA Health, SA Government and FUNLHN with community members. This has served as a useful medium to disseminate information regarding service availability within FUNLHN, SA Health and SA Government health announcements.
- Consumer and community issues raised with The Whyalla HAC members are presented and discussed at the Whyalla HAC bi-monthly meetings or out of session should urgent matters arise between meetings. The Presiding Member is also in regular contact with the CEO or members of the Leadership Group about consumer issues when necessary.
- The Whyalla HAC members attend community events to disseminate information to the community regarding health and health services. In 2022 the Whyalla HAC manned an information booth at the Whyalla Show and most recently Thw Whyalla HAC members attended the Westland Shopping Centre and conducted a survey regarding access, satisfaction, and service gaps in the local area.
- Whyalla HAC members are encouraged to share information through their various professional, community and social networks that include –
  - PHN Upper Eyre Local Health Cluster
  - Whyalla Aged Care
  - Whyalla Cancer Support Network
  - Whyalla Tennis Assoc.
  - Uniting SA
  - Beyond Bank



- Career Employment Group
- Whyalla City Council
- Whyalla Business and Tourism
- Whyalla Men's Shed Inc.
- CEIH Palliative Care Service Navigation Working Group
- Whyalla HAC and community members are encouraged to actively participate on the various hospital committees as described above, as well as in staff training programs, such as *Service Matters Going the Extra Mile*. This enables the community to provide feedback and commentary regarding health services from a consumer perspective.
- Community volunteers are encouraged to have a presence in the Cancer Resource Centre when the visiting Oncologist is attending at the hospital. This allows for information and support to be offered to cancer patients and their families.

***Consult with other bodies that are interested in the provision of health services***

- The Whyalla HAC has worked with other community groups to fund hospital equipment relevant to their area of interest field such as Heartbeat (HDU and Cardiology), Pink Spirits (Breast and other cancers affecting women) and the Ladies Hospital Auxiliary (general hospital), the Whyalla Men's Shed (small projects and repairs).
- The Whyalla HAC Deputy Presiding Member is the Chair of The Primary Health Network Upper Eyre Local Health Cluster which shares information on health promotions and services in the community. This also allows discussion with other cluster members on various health issues such as Mental Health, Cancer, Asthma, Aged Care and Population Health.
- The Presiding Member has facilitated the Whyalla Men's Shed to engage with the hospital Cardiac Rehabilitation Service and related services (Physiotherapy, Dietetics, Diabetes Service) regarding provision of health promotion services for older men.
- Several Whyalla HAC members are associated with the Whyalla Cancer Support Network. This is felt to be an important link given we have a Regional Cancer Centre in the hospital. The network meets once a month with various cancer support groups and offer support in the hospital Cancer Resource Centre to cancer patients and their families. The Network also shares information on health services and programs with support group members and has recently assumed responsibility for the Wig Library.
- The Presiding member is a member of the –
  - *Primary Care and Health Services Research Consumer Reference group*, which provides consumer and carer perspectives on current and future research activities, assists in determining research priorities, in the planning and preparation of research proposals, and in in sharing of project result.

- *South Australia SA Teletrials Advisory Committee*, which provides advice to Australian Teletrial Program – South Australia on the delivery of clinical trials closer to home from a clinical, consumer and community perspective, including support for Program design, delivery and evaluation, and in building system capacity, sustainability and integration across stakeholder sectors.
- The Whyalla HAC was active in having both the Hospital and the Council to review parking both within hospital grounds and outside the hospital. The result in 2022 has been changes to parking that now provides an increase in the number of public parking spaces within and outside hospital grounds for consumers as well as an increase in the provision of parking spaces for disabled persons. Most recently the HAC has suggested changes in carpark signage.
- The Whyalla HAC in collaboration with the PHN Upper Eyre Local Health Cluster, Whyalla Council, Des's Cabs and Whyalla Hospital and Health Services has initiated a review into public transport and accessibility to the Whyalla Hospital and other local health services with the intention of initiating changes to public transport routes to better service community members accessing local health care.
- The Whyalla HAC maintains its own Facebook page to promote health programs, scholarships and share information about the Hospital and Health Advisory Councils via social media.

***Provide advice to the Minister about any matter referred to it by the Minister or CE***

- Not applicable

***Participate in consultation or assessment process associated with the selection of senior staff***

- The Whyalla HAC has not participated in the selection processes for any FUNLHN senior staff but has been advised regularly when such appointments occur.

***Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities (incorporated HAC)***

- There are several fundraising bodies who already raise money to provide equipment and services to the hospital. Consequently, the Whyalla HAC do not undertake fundraising activities. Members do however support fundraising events of the fundraising bodies including Heartbeat, the Hospital Ladies Auxiliary, Pink Spirits, and the Wig Library where possible. While the HAC to date has not been involved in fundraising activities, the Whyalla HAC however does manage funds donated to the hospital through the HAC Gift Fund Trust.
- Apart from the above and the Whyalla HAC member involvement in the FUNLHN Performance Improvement Committee, the Whyalla HAC has not had further input into FUNLHN financial management or development processes.

**Reporting required under the *Carers' Recognition Act 2005***

Not applicable

## Public complaints

### Number of public complaints reported

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

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Not applicable			
		<b>Total</b>	

Additional Metrics	Total
Not applicable	

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/flinders-and-upper-north-local-health-network-funlhn>

### Service Improvements

Not applicable
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### Compliance Statement

The Whyalla Hospital and Health Services HAC is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Whyalla Hospital and Health Services HAC has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Y

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE

### THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC

#### Report on the Financial Report

##### Audit Opinion

We have audited the accompanying financial report of The Whyalla Hospital and Health Services Health Advisory Council Inc (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of The Whyalla 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 The Whyalla Hospital and Health Services Health Advisory Council Inc as at 30 June 2023 and the results of its operations and its cash flows for the year then ended.

##### Basis for Opinion

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

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

##### Health Advisory Council's Responsibility for the Financial Report

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

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## Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Jessica Kellaway** CA, CPA, Registered Company Auditor

Partner

26/09/2023

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2023**

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Resources received free of charge	2	3	3
<b>Total income</b>		<b>3</b>	<b>3</b>
<b>Expenses</b>			
Depreciation	4	27	2
Audit fees		3	3
<b>Total expenses</b>		<b>30</b>	<b>5</b>
<b>Net result</b>		<b>(27)</b>	<b>(2)</b>
<b>Total comprehensive result</b>		<b>(27)</b>	<b>(2)</b>

The accompanying notes form part of these financial statements.



**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2023**

	Note	2023 \$ '000	2022 \$ '000
<b>Non-current assets</b>			
Property, plant and equipment	3	333	360
<b>Total non-current assets</b>		<b>333</b>	<b>360</b>
<b>Total assets</b>		<b>333</b>	<b>360</b>
<b>Net assets</b>		<b>333</b>	<b>360</b>
<b>Equity</b>			
Retained earnings		333	360
<b>Total equity</b>		<b>333</b>	<b>360</b>

The accompanying notes form part of these financial statements.

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2023**

	Note	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2021</b>		-	-	-
<b>Net result for 2021-22</b>		-	(2)	(2)
Net assets received from an administrative restructure	1.5	-	362	362
<b>Balance at 30 June 2022</b>		-	<b>360</b>	<b>360</b>
<b>Net result for 2022-23</b>		-	(27)	(27)
<b>Total comprehensive result for 2022-23</b>		-	(27)	(27)
<b>Balance at 30 June 2023</b>		-	<b>333</b>	<b>333</b>

The accompanying notes form part of these financial statements.

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2023**

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

The accompanying notes form part of these financial statements.

## **1 About The Whyalla Hospital and Health Services Health Advisory Council Inc (the Advisory Council)**

The Advisory Council is a not-for-profit entity and was initially established as an unincorporated advisory council pursuant to the *Health Care Act 2008* (the Act) as part of Country Health Gift Fund Health Advisory Council Incorporated (CHGF HAC Inc). On 27 May 2021 the Minister for Health and Wellbeing declared the unincorporated Health Advisory Council to be incorporated.

The Advisory Council has received its share of the net assets of CHGF HAC Inc in 2021-22 (refer to note 1.5).

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 Flinders and Upper North Local Health Network Inc.

### **1.1 Objectives and activities**

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

The Advisory Council is established to:

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

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

### **1.2 Basis of preparation**

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

Cash flows include GST in the Statement of Cash Flows.

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

### **1.3 Equity**

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

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

---

**1.4 Changes in accounting policy**

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

**1.5 Administrative restructure - transferred in**

On 27 May 2021 the Minister for Health and Wellbeing declared the Advisory Council to be incorporated and it received its share of the net assets of CHGF HAC Inc in 2021-22. Net assets transferred in consisted of land and buildings (\$0.362 million).

Net assets assumed by the Advisory Council as a result of the administrative restructure are at the carrying amount of those assets in the transferor's Statement of Financial Position immediately prior to the transfer.

**2 Resources received free of charge**

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

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

The contribution of services recognised are for audit fees paid or payable by Flinders and Upper North Local Health Network Inc for the audit of financial statements of the Advisory Council performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Advisory Council also receives various administrative services from Flinders and Upper North Local Health Network Inc for nil consideration.

**3 Property, plant and equipment**

**3.1 Acquisition and recognition**

Non-current assets are initially recorded on a cost basis, and subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

The Advisory Council capitalises all non-current tangible assets that it controls valued at or greater than \$10,000.

**3.2 Depreciation**

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

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

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

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

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

**3.3 Revaluation**

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

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

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

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

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.

### 3.4 Impairment

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

There were no indications of impairment of property and infrastructure as at 30 June 2023.

### 3.5 Valuation of land and buildings

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

Fair value of unrestricted land was determined using the market approach. The valuation was based on recent market transactions for similar land and buildings (non-specialised) in the area and includes adjustment for factors specific to the land and buildings being valued such as size, location and current use.

Fair value of specific land and buildings was determined using depreciated replacement cost, due to there not being an active market for such land and buildings. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature of the assets, including the restricted use of the assets; the size, condition, location. The valuation was based on a combination of internal records, specialised knowledge and acquisition/transfer costs.

## 4 Reconciliation of property, plant and equipment

The following table shows the movement:

2022-23	Land \$'000	Buildings \$'000	Total \$'000
Carrying amount at the beginning of the period	70	290	360
Depreciation	-	(27)	(27)
<b>Carrying amount at the end of the period</b>	<b>70</b>	<b>263</b>	<b>333</b>
<b>Gross carrying amount</b>			
Gross carrying amount	70	292	362
Accumulated depreciation	-	(29)	(29)
<b>Carrying amount at the end of the period</b>	<b>70</b>	<b>263</b>	<b>333</b>

## 5 Contingent assets and liabilities

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

## 6 Key Management Personnel

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

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

**7 Remuneration of Council members**

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



## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

#### Report on the Financial Report

We have audited the accompanying financial report of The Whyalla 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 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of The Whyalla 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 The Whyalla Hospital and Health Services Health Advisory Council Inc Gift Fund Trust as at 30 June 2023 and the results of its operations and its cash flows for the year then ended.

#### Basis for Opinion

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

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

#### Emphasis of Matter

We draw attention to Note 1.4 of the financial report, which describes the effects of restructure activities. Our opinion is not modified in respect of this matter.

#### Health Advisory Council's Responsibility for the Financial Report

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

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## Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Jessica Kellaway** CA, CPA, Registered Company Auditor  
Partner


26/09/2023

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**

**CERTIFICATION OF THE FINANCIAL STATEMENTS**

We certify that the:

- financial statements of the The Whyalla Hospital and Health Services 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 The Whyalla Hospital and Health Services Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



Gary Misan  
Presiding Member of The Whyalla Hospital and Health Services  
Health Advisory Council Inc (the Trustee)

10 / 09 / 2023



Bridgette Rau  
Chief Finance Officer

11 / 09 / 2023

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2023**

---

	Note	2023 \$'000
<b>Income</b>		
Resources received free of charge	2	1
<b>Total income</b>		<u>1</u>
<b>Expenses</b>		
Audit fees		1
<b>Total expenses</b>		<u>1</u>
<b>Net result</b>		<u>-</u>
<b>Total comprehensive result</b>		<u><u>-</u></u>

The accompanying notes form part of these financial statements.

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT  
FUND TRUST  
STATEMENT OF FINANCIAL POSITION  
As at 30 June 2023**

---

	<b>2023</b>
	<b>\$ '000</b>
<b>Current assets</b>	
Cash and cash equivalents	66
<b>Total current assets</b>	<u>66</u>
<b>Total assets</b>	<u>66</u>
<b>Net assets</b>	<u>66</u>
<b>Equity</b>	
Retained earnings	66
<b>Total equity</b>	<u>66</u>

The accompanying notes form part of these financial statements.

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT  
FUND TRUST  
STATEMENT OF CHANGES IN EQUITY  
For the year ended 30 June 2023**

---

	Note	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2022</b>		-	-
Net result for 2022-23		-	-
<b>Total comprehensive result for 2022-23</b>		-	-
Net assets received from an administrative restructure	1.4	66	66
<b>Balance at 30 June 2023</b>		<b>66</b>	<b>66</b>

The accompanying notes form part of these financial statements.

**THE WHYALLA HOSPITAL AND HEALTH SERVICES HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2023**

	<b>2023</b>
	<b>\$ '000</b>
<b>Net cash provided by/(used in) operating activities</b>	<u>-</u>
<b>Net cash provided by/(used in) investing activities</b>	<u>-</u>
<b>Cash flows from financing activities</b>	
<b>Cash inflows</b>	
Cash received from restructuring activities	<u>66</u>
<b>Cash generated from financing activities</b>	<u>66</u>
<b>Net cash provided by/(used in) financing activities</b>	<u>66</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<u>66</u>
Cash and cash equivalents at the beginning of the period	-
<b>Cash and cash equivalents at the end of the period</b>	<u>66</u>

The accompanying notes form part of these financial statements.

**THE WHYALLA 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 2023**

---

**1 About The Whyalla Hospital and Health Services Health Advisory Council Inc Gift Fund Trust (the Trust)**

The Trust is a not-for-profit entity and was established by virtue of a deed executed between the Department for Health and Wellbeing and The Whyalla Hospital and Health Services Health Advisory Council Inc (the Trustee).

Previously the Trust was unincorporated with its net assets held within the Country Health Gift Fund Health Advisory Council Inc (CHGF HAC) Gift Fund Trust. The Trust received its share of the net assets of CHGF HAC Inc Gift Fund Trust during 2022-23 (refer to note 1.4).

The financial statements include all controlled activities of the Trust.

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

The Trust is controlled by Flinders and Upper North Local Health Network Inc.

**1.1 Objectives and activities**

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

The Trust is established to:

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

**1.2 Basis of preparation**

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

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and accounting policy statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

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

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

Cash flows include GST in the Statement of Cash Flows.

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

**1.3 Changes in accounting policy**

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

**1.4 Administrative restructure - transferred in**

The Trust was established during 2022-23 and control of its share of the net assets of CHGF HAC Gift Fund was transferred to the Trust. Net assets transferred in consist of cash (\$66,000).

**THE WHYALLA 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 2023**

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**2 Resources received free of charge**

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

The contribution of services recognised are for audit fees paid or payable of \$1,000 by Flinders and Upper North Local Health Network Inc for the audit of financial statements and compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* of the Trust performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Trust also receives various administrative services from Flinders and Upper North Local Health Network Inc for nil consideration.

**3 Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed

**4 Financial instruments / financial risk management**

**4.1 Financial risk management**

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

**4.2 Categorisation of financial instruments**

All financial instruments are measured at amortised costs. Total financial assets of \$66,000 consist of cash and cash equivalents.

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

**5 Key Management Personnel**

Key management personnel of the Trust include the Minister, the Chief Executive of the Department for Health and Wellbeing, board members and the Chief Executive Officer of Flinders and Upper North Local Health Network Inc and the members of The Whyalla Hospital and Health Services Health Advisory Council Inc.

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

**6 Remuneration of Council members**

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