

OFFICIAL



**Government
of South Australia**

Barossa and Districts Health Advisory Council

2022-23 Annual Report

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL
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Date presented to Minister: 29 September 2023

To:

Hon Chris Picton MP

Minister for Health and Wellbeing

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

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

Submitted on behalf of the Barossa and Districts Health Advisory Council by:

A handwritten signature in black ink, appearing to read 'Lee Martin', written over a faint circular stamp or watermark.

Lee Martin

Presiding Member

18 July 2023

From the Presiding Member



The Barossa and Districts Health Advisory Council (BDHAC) continues to undertake several health advocacy roles with, and on behalf of, the community during 2022-23, outlined in this Annual Report.

It is with sadness that in January 2023, the Presiding Member of the BDHAC, Elizabeth Ann Haebich, passed away suddenly. The Barossa community was shocked by the news and extends its thanks to the family for allowing Elizabeth to spend her time so graciously with the BDHAC.

Elizabeth was a strong supporter of the business case for a New Barossa Hospital. We all wish her family well. At a special meeting in February 2023 many members of the BDHAC rallied together to celebrate Elizabeth's input to the health and wellbeing of the Barossa community through her tireless efforts as the Presiding Member. She is surely missed. At the meeting, Lee Martin volunteered to take on the role as the BDHAC Presiding Member with an induction process to follow.

Priorities and Actions

- HAC expenditure procedure – HACs can now spend up to \$25,000, anything between \$25,000 - \$75,000 HAC must gain approval from CEO, anything over \$75,000 HAC must gain approval from CEO and Minister.
- Mental Health remains identified as a priority for BDHAC this year and is complimentary to most community and consumer engagement actions across the period. Dr Bill Gransbury continues to be the active leader in the Enhance Barossa Mental Health project. During June 2023, several donations were received to ensure further initiatives could be considered by the working group.
- Community Information - in the later part of 2022, health information using various media outlets continued.
- Barossa Hospital Business Case - efforts during 2022-23 to ensure activities related to the new Barossa Hospital Business Case continue. Reports are provided through the collaborative efforts with the Barossa Hills Fleurieu Local Health Network (BHFLHN) Service Development Team. The full business case is complex and is being written in line with the Infrastructure SA requirements. Part of the process is that we need to get through 'Gateway 2', which is what the full business case is designed to do. The Clinical Services Plan and Functional Design Brief, which then Johnstaff pulled out a Schedule of Accommodation to inform a master plan, which was completed earlier this year will all form part of the full business case.
- The latest version of the "Health Advisory Council Member Induction" booklet was released and used to induct new members. I would like to acknowledge the work put into the document by the various individuals and communities during the latter part of 2022 to May 2023.

Funding Achievements

The previously invested donations managed Gift Fund Trust monies has been re-invested with the Police Credit Union for a further 12 months.

During the 2022-23 financial year the BDHAC contributed \$69,760.55 towards local health services purchasing items of equipment or completing minor works to upgrade patient comfort.

Examples of the items or projects supported are:

- Refurbishment of the patient's lounge at Tanunda War Memorial Hospital.
- Fitting of blinds to some rooms in the Tanunda War Memorial Hospital.
- The fitting of a compactor system.
- The purchase of a connex spot monitor with sure BP cuff.
- Purchase a Laerdal Airway Management Trainer to assist in the training of staff at both sites.
- Niki Pumps.
- Laerdal Airway Management Trainer.

BDHAC Investment Management Strategy Procedure

BDHAC are the trustee of the Barossa and Districts Health Advisory Council Gift Fund Trust (GFT). All donations and proceeds from fundraising events received by the HAC are held in its GFT account(s). The Australian Taxation Office has granted the GFT deductible gift recipient status as a Public Ancillary Fund. All public ancillary funds must comply with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* (the guidelines). The guidelines require that the trustee prepares and maintains a current investment strategy for the fund. The procedure outlines the risk appetite and types of financial products that the HAC will invest its funds in.

The HAC objective when making investment decisions is to achieve interest earnings on funds held while ensuring minimal risk of losing funds. The HAC will only invest funds in financial products for which the risk assessment is considered conservative and relatively liquid, thereby ensuring funds are available to meet cashflow requirements (including distributions required by the Guidelines).

The HAC investment strategy is to invest all of its funds in deposit-taking facilities made available by an authorised deposit taking institution (ADI).

The HAC will only hold real property or equity investments (eg shares) if they are bequeathed to the HAC and approval to hold the real property or shares is granted by the Minister of Health, in line with the *Health Care Act 2008* and the HAC constitution. The HAC will review this policy every five years and monitor and control any delegated or outsourcing of responsibilities.

The COVID Pandemic

During 2022-23, the outbreak of the COVID virus continued to cause major health issues that involved both hospitals in various ways. Tanunda War Memorial Hospital became the receiving hospital for many metropolitan hospitals to support system demand. Angaston and Districts Memorial Hospital became the COVID receiving facility for the region.

Annual General Meeting – 28 November 2022

The Annual General Meeting was well attended and new members to the HAC were nominated and voted to the positions. The guest speakers were the BHFLHN CEO and Service Development and Innovation Team, they gave an update on New Barossa Hospital Business Case planning project, including design development process, and community question and answer session.

Accreditation Survey 2023

On behalf of the BDHAC and the community I would like to acknowledge the great work done by all involved in the re-accreditation survey completed in March 2023.

The organisation wide ACHS Accreditation was held 27-31 March 2023 and:

- Angaston Hospital showcased a presentation on the management of COVID and becoming a COVID hospital - the challenges.
- Tanunda Hospital showcased a presentation on the Care Pod program.
- Surveyors were very impressed with both sites.
- The region has one “met with recommendation” that an action plan has been developed to address.
- Moving forward, ACHS accreditation will be by unannounced visits. Hence, need to be accreditation ready every day.
- A post-accreditation BBQ was hosted with invitations to HAC members to celebrate the great outcomes of the survey.

Thank you to all the BDHAC Members and the support staff for all the hard work behind the scenes. All together we bring a variety of skills, knowledge, and experiences from many different areas of health within our region.

Without your efforts and attendance at meetings, things would not get done and the community at large would miss out on the many positives that HAC achieves.



Lee Martin
Presiding Member
Barossa and Districts Health Advisory Council

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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: www.sahealth.sa.gov.au/barossaanddistrictshac</p>
Our Vision	Not applicable
Our Values	Not applicable
Our functions, objectives and deliverables	<p>The Health Advisory Council undertakes an advocacy role on behalf of the community.</p>

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 health worker employee from the Local Health Network

A list of current members is available at:

www.sahealth.sa.gov.au/barossaanddistrictshac

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)

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

The agency's performance

Performance at a glance

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

- Significant local community engagement initiatives and activities as outlined in the Annual Report.
- A range of priority Mental Health measures actioned in consultation with the community, individuals, and other agencies.
- Promoted, advocated, and worked collaboratively with BHFLHN to ensure the Barossa Hospital Business case was widely communicated across the district.
- Supported local hospital, community, and allied health services with requested financial support.
- Used media, other agencies and member networks to connect with our community in what we do.
- Active contributions from all BDHAC members in 2022-23.

Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable.		

Corporate performance summary

Not applicable.

Employment opportunity programs

Program name	Performance
Not applicable.	

Agency performance management and development systems

Performance management and development system	Performance
Not applicable.	

Work health, safety and return to work programs

Not applicable.

Executive employment in the agency

Not applicable.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

Barossa and Districts Health Advisory Council Inc

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	0	61	61	17
Total Expenses	0	310	(310)	520
Net Result	0	(249)	(249)	(503)
Total Comprehensive Result	0	(249)	(249)	(503)

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	0	0	0	0
Non-current assets	0	5,033	5,033	5,282
Total assets	0	5,033	5,033	5,282
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	5,033	5,033	5,282
Equity	0	5,033	5,033	5,282

Barossa and Districts Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	0	21	21	48
Total Expenses	0	75	(75)	54
Net Result	0	(54)	(54)	(6)
Total Comprehensive Result	0	(54)	(54)	(6)

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	0	1,349	1,349	1,448
Non-current assets	0	0	0	0
Total assets	0	1,349	1,349	1,448
Current liabilities	0	0	0	45
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	(45)
Net assets	0	1,349	1,349	1,403
Equity	0	1,349	1,349	1,403

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.

Public interest disclosure

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

Nil.

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

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

Reporting required under any other act or regulation

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

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

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

Reporting required under the *Carers' Recognition Act 2005*

Not applicable.

Public complaints

Number of public complaints reported

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

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

Additional Metrics	Total
Not applicable.	

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

Service Improvements

Not applicable.

Compliance Statement

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

Appendix: Audited financial statements 2022-23



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Barossa and Districts 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 Barossa and Districts 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 Barossa and Districts 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

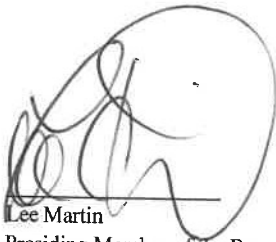
BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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



Lee Martin
Presiding Member of the Barossa and Districts Health Advisory
Council Inc

11 / 9 / 2023



Rose Dickinson
Executive Director, Finance Services

13 / 09 / 2023

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Resources received free of charge	2	61	17
Total income		61	17
Expenses			
Depreciation	4	307	517
Audit fees		3	3
Total expenses		310	520
Net result		(249)	(503)
Total comprehensive result		(249)	(503)

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	Note	2023 \$ '000	2022 \$ '000
Non-current assets			
Property, plant and equipment	3	5,033	5,282
Total non-current assets		5,033	5,282
Total assets		5,033	5,282
Net assets		5,033	5,282
Equity			
Asset revaluation surplus		3,815	3,815
Retained earnings		1,218	1,467
Total equity		5,033	5,282

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2021	3,815	1,970	5,785
Net result for 2021-22	-	(503)	(503)
Balance at 30 June 2022	3,815	1,467	5,282
Net result for 2022-23	-	(249)	(249)
Total comprehensive result for 2022-23	-	(249)	(249)
Balance at 30 June 2023	3,815	1,218	5,033

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

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

The accompanying notes form part of these financial statements.

1 About Barossa and Districts Health Advisory Council Inc (the Advisory Council)

The Advisory Council is a not-for-profit entity and was established as an incorporated advisory council under the *Health Care Act 2008* (the Act).

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

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

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

1.1 Objectives and activities

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

The Advisory Council is established to:

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

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

1.2 Basis of preparation

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

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

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

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

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

Cash flows include GST in the Statement of Cash Flows.

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

1.3 Equity

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

1.4 Changes in accounting policy

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

2 Resources received free of charge

	2023	2022
	\$'000	\$'000
Land and buildings	58	14
Services	3	3
Total resources received free of charge	61	17

During 2022-23 completed capital works at the Angaston Health Service were transferred to the Advisory Council from Barossa Hills Fleurieu Local Health Network Inc for nil consideration.

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

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

Although not recognised, the Advisory Council also receives various administrative services from Barossa Hills Fleurieu Local Health Network Inc for nil consideration.

3 Property, plant and equipment

3.1 Acquisition and recognition

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

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

3.2 Depreciation

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

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

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

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

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

3.3 Revaluation

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

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

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

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

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

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

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

3.4 Impairment

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

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

3.5 Valuation of land and buildings

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

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

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

4 Reconciliation of property, plant and equipment

The following table shows the movement:

2022-23	Land \$'000	Buildings \$'000	Total \$'000
Carrying amount at the beginning of the period	1,040	4,242	5,282
Assets received free of charge	-	58	58
Depreciation	-	(307)	(307)
Carrying amount at the end of the period	1,040	3,993	5,033
Gross carrying amount			
Gross carrying amount	1,040	6,070	7,110
Accumulated depreciation	-	(2,077)	(2,077)
Carrying amount at the end of the period	1,040	3,993	5,033

5 Contingent assets and liabilities

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

6 Key Management Personnel

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

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

7 Remuneration of Council members

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



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Barossa and Districts 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 Barossa and Districts 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 Barossa and Districts Health Advisory Council Inc. Gift Fund Trust as at 30 June 2023 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

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

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

Health Advisory Council's Responsibility for the Financial Report

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

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Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

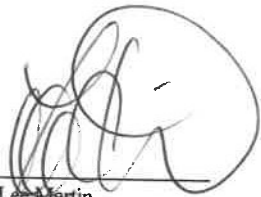
26/09/2023

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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



Lee Martin
Presiding Member of Barossa and Districts Health Advisory
Council Inc (the Trustee)

11 / 9 / 2023



Rose Dickinson
Executive Director, Finance Services

13 / 09 / 2023

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Interest		17	6
Resources received free of charge	2	2	2
Other revenues/income	3	2	40
Total income		21	48
Expenses			
Supplies and services	4	11	-
Grants		62	52
Audit fees		2	2
Total expenses		75	54
Net result		(54)	(6)
Total comprehensive result		(54)	(6)

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	Note	2023 \$ '000	2022 \$ '000
Current assets			
Cash and cash equivalents		141	247
Receivables	5	8	1
Term Deposits		1,200	1,200
Total current assets		1,349	1,448
Total assets		1,349	1,448
Current liabilities			
Payables and accrued expenses	6	-	45
Total liabilities		-	45
Net assets		1,349	1,403
Equity			
Retained earnings		1,349	1,403
Total equity		1,349	1,403

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

	Retained earnings	Total equity
	\$ '000	\$ '000
Balance at 30 June 2021	<u>1,409</u>	<u>1,409</u>
Net result for 2021-22	<u>(6)</u>	<u>(6)</u>
Total comprehensive result for 2021-22	<u>(6)</u>	<u>(6)</u>
Balance at 30 June 2022	<u>1,403</u>	<u>1,403</u>
Net result for 2022-23	<u>(54)</u>	<u>(54)</u>
Total comprehensive result for 2022-23	<u>(54)</u>	<u>(54)</u>
Balance at 30 June 2023	<u>1,349</u>	<u>1,349</u>

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	2023	2022
	\$ '000	\$ '000
Cash flows from operating activities		
Cash inflows		
Interest received	10	6
Other receipts	2	40
Cash generated from operations	12	46
Cash outflows		
Payments for supplies and services	(11)	-
Payments of grants	(107)	(17)
Cash used in operations	(118)	(17)
Net cash provided by/(used in) operating activities	(106)	29
Net increase/(decrease) in cash and cash equivalents	(106)	29
Cash and cash equivalents at the beginning of the period	247	218
Cash and cash equivalents at the end of the period	141	247

The accompanying notes form part of these financial statements.

BAROSSA AND DISTRICTS 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 Barossa and Districts 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 Barossa and Districts Health Advisory Council Inc (the Trustee).

The financial statements include all controlled activities of the Trust.

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

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

1.1 Objectives and activities

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

The Trust is established to:

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

1.2 Basis of preparation

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

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

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

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

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

Cash flows include GST in the Statement of Cash Flows.

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

1.3 Changes in accounting policy

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

2 Resources received free of charge

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

The contribution of services recognised are for audit fees paid or payable \$2,000 (\$2,000) by Barossa Hills Fleurieu Local Health Network Inc for the audit of financial statements and compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* of the Trust performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Trust also receives various administrative services from Barossa Hills Fleurieu Local Health Network Inc for nil consideration.

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

3 Other revenues/income

	2023	2022
	\$'000	\$'000
Donations	2	40
Total other revenues/income	2	40

4 Supplies and services

	2023	2022
	\$'000	\$'000
Administration	3	-
Consultants	8	-
Total supplies and services	11	-

5 Receivables

	2023	2022
	\$'000	\$'000
Current		
Interest	8	1
Total receivables	8	1

6 Payables

	2023	2022
	\$'000	\$'000
Current		
Creditors and accrued expenses	-	45
Total payables	-	45

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 and the current assessment of risk.

8.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$1,349,000 (\$1,448,000) consist of cash and cash equivalents \$141,000 (\$247,000), receivables \$8,000 (\$1,000) and term deposits \$1,200,000 (\$1,200,000).

Financial liabilities consist of accrued expenses \$0,000 (\$45,000).

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

9 Key Management Personnel

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

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.