



**Government  
of South Australia**

**WAIKERIE AND DISTRICTS HEALTH  
ADVISORY COUNCIL INC  
2019-20 Annual Report**

WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC  
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[Waikerie and Districts Health Advisory Council Inc.](#)

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Date presented to Minister: 30 September 2020

**OFFICIAL**

To:

Hon Stephen Wade MLC

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *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 Waikerie and Districts Health Advisory Council Inc  
by:

Justin Loffler

Presiding Member

Date\_\_30/9/2020\_\_\_\_\_

Signature



## From the Presiding Member

The 2019 Waikerie and Districts Health Advisory Council Inc. (HAC) Annual General Meeting was held on 15th October 2019 at which time the following resident representative tenures expired: - Suzan Wanguhu and Sue Andrew.

No nominations for the positions were received at the AGM, however a nomination was received after this from Ms Frances Simes, whose nomination as a resident member was endorsed at our April 2020 meeting.

This year has been a challenging one for everyone in light of COVID-19 situation – however the health service has worked in close collaboration ensuring constant communication with the community, GP's, staff and residents and their families to ensure all necessary processes have been in place.

We thank all for their patience and willingness to work together as we continue through this challenging and ongoing phase.

Locally, the redevelopment project has been a main focus for the facility and we thank all for their patience and support whilst this work is being undertaken.

This community funded project is very positive for the community with much improved facilities and access for our consumers across all areas of the health unit

Upgrades to the Waikerie Health Service include:

- Building three additional private aged care rooms with ensuite bathrooms (total of 42 private rooms with ensuites across the site)
- Improving the administration and reception areas to ensure Monday-Friday administration services
- Relocating Recovery 2 to the ward area and adding an ensuite bathroom
- New carpark canopies and shelters
- Additional car parking spaces
- Bike racks
- Landscaping, footpaths and seating areas
- Overall improvements to the street view.

Additionally the disability and compliance works include:

- New front access ramp to meet disability access codes and standards.
- Lighting upgrades to the carpark to meet public space building codes and standards.
- Carpark resurfacing and drainage upgrades.
- Building of disability compliant community health access ramp.

We also wish to acknowledge the financial assistance given to us by the SA Government to address some of the compliance issues.

There have been some challenges, and many hours of work in achieving this but I am sure all would agree the finished product is a fantastic result.

Thankyou

**Justin Loffler**

Waikerie and Districts Health Advisory Council Inc.

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	<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 – <a href="#">Waikerie and Districts Health Advisory Council Inc.</a></p>
<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:

[Waikerie and Districts Health Advisory Council Inc.](#)

### Changes to the agency

During 2019-20 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes. However, the relationship with the former Country Health SA Local Health Network changed as a result of governance reform. The relationship is now with Riverland Mallee Coorong Local Health Network that become a legal entity on 1 July 2019.

## **Our Minister**

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

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



## **Our Executive team**

Not applicable

## **Legislation administered by the agency**

Not applicable

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

Riverland Mallee Coorong Local Health Network Inc.

Berri Barmera Health Advisory Council Inc

Coorong Health Service Health Advisory Council Inc

Loxton and Districts Health Advisory Council Inc

Mallee Health Service Health Advisory Council Inc

Mannum District Hospital Health Advisory Council Inc

Murray Bridge Soldiers' Memorial Hospital Health Advisory Council Inc

Renmark Paringa District Health Advisory Council Inc

## The agency's performance

### Performance at a glance

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

### Agency contribution to whole of Government objectives

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

### Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable	Not applicable	Not applicable

### Corporate performance summary

Not applicable.

### Employment opportunity programs

Program name	Performance
Not applicable	Not applicable

### Agency performance management and development systems

Performance management and development system	Performance
Not applicable	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 2019-20 are attached to this report.

#### Waikerie and Districts Health Advisory Council Inc

<b>Statement of Comprehensive Income</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Total Income	0	619	619	69
Total Expenses	0	1,509	(1,509)	450
<b>Net Result</b>	<b>0</b>	<b>(890)</b>	<b>(890)</b>	<b>(381)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(890)</b>	<b>(890)</b>	<b>(381)</b>

<b>Statement of Financial Position</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Current assets	0	1,749	1,749	2,532
Non-current assets	0	11,369	11,369	11,324
<b>Total assets</b>	<b>0</b>	<b>13,118</b>	<b>13,118</b>	<b>13,856</b>
Current liabilities	0	152	(152)	0
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>152</b>	<b>(152)</b>	<b>0</b>
<b>Net assets</b>	<b>0</b>	<b>12,966</b>	<b>12,966</b>	<b>13,856</b>
<b>Equity</b>	<b>0</b>	<b>12,966</b>	<b>12,966</b>	<b>13,856</b>

#### Waikerie and Districts Health Advisory Council Inc Gift Fund Trust

<b>Statement of Comprehensive Income</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Total Income	0	29	29	59
Total Expenses	0	14	(14)	10
<b>Net Result</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>49</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>15</b>	<b>15</b>	<b>49</b>

<b>Statement of Financial Position</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Current assets	0	296	296	281
Non-current assets	0	0	0	0
<b>Total assets</b>	<b>0</b>	<b>296</b>	<b>296</b>	<b>281</b>
Current liabilities	0	0	0	0

<b>Statement of Financial Position</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
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>296</b>	<b>296</b>	<b>281</b>
<b>Equity</b>	<b>0</b>	<b>296</b>	<b>296</b>	<b>281</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>
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
	Total	\$ 0

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

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) 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

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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Not applicable		\$ Not applicable
	Total	\$ 0

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

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**

Not applicable.

**Other information**

Not applicable.

## 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 Riverland Mallee Coorong Local Health Network Inc.

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

### Public interest disclosure

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

0

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

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
<b>Health Care Act 2008</b>	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).
- Provide advice about the management of resources for health services; and provide assistance with fundraising activities (unincorporated HAC).

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

Not applicable

## Public complaints

### Number of public complaints reported

A whole of SA Health response will be provided in the 2019-20 Department for Health and Wellbeing Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	Not applicable
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	Not applicable
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	Not applicable
Communication	Communication quality	Inadequate, delayed or absent communication with customer	Not applicable
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	Not applicable
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	Not applicable
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	Not applicable
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	Not applicable
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	Not applicable

<b>Complaint categories</b>	<b>Sub-categories</b>	<b>Example</b>	<b>Number of Complaints 2019-20</b>
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	Not applicable
Service quality	Information	Incorrect, incomplete, out dated or inadequate information; not fit for purpose	Not applicable
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	Not applicable
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	Not applicable
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	Not applicable
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	Not applicable
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	Not applicable
		<b>Total</b>	

<b>Additional Metrics</b>	<b>Total</b>
Number of positive feedback comments	Not applicable
Number of negative feedback comments	Not applicable
Total number of feedback comments	Not applicable
% complaints resolved within policy timeframes	Not applicable

Data for previous years is available at: [Department for Health and Wellbeing](#)



**Service Improvements resulting from complaints or consumer suggestions over 2019-20 is zero.**

## **Appendix: Audited financial statements 2019-20**

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



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

### Report on the Financial Report

#### Audit Opinion

We have audited the accompanying financial report of Waikerie and Districts Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2020, 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 Waikerie 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 Waikerie and Districts Health Advisory Council Inc. as at 30 June 2020 and the results of its operations and its cash flows for the year then ended.

#### Basis for Opinion

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

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

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

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

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

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

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

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

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

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Simon Smith** CA, FCPA, Registered Company Auditor  
Partner

17/09/2020

WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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



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Justin Loffler  
Presiding Member of the Waikerie and Districts Health  
Advisory Council Inc

09/ 09 / 2020



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Craig Lukeman  
Chief Finance Officer

11, 09, 2020

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2020**

	Note	2020 \$'000	2019 \$'000
<b>Income</b>			
Interest	3	42	59
Resources received free of charge	4	517	10
Other revenues/income	5	60	-
<b>Total income</b>		<b>619</b>	<b>69</b>
<b>Expenses</b>			
Depreciation	8	472	450
Grants and subsidies	2	1,037	-
<b>Total expenses</b>		<b>1,509</b>	<b>450</b>
<b>Net result</b>		<b>(890)</b>	<b>(381)</b>
<b>Total comprehensive result</b>		<b>(890)</b>	<b>(381)</b>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2020**

	Note	2020 \$ '000	2019 \$ '000
<b>Current assets</b>			
Cash and cash equivalents	6	1,749	2,532
<b>Total current assets</b>		<b>1,749</b>	<b>2,532</b>
<b>Non-current assets</b>			
Property, plant and equipment	8	11,369	11,324
<b>Total non-current assets</b>		<b>11,369</b>	<b>11,324</b>
<b>Total assets</b>		<b>13,118</b>	<b>13,856</b>
<b>Current liabilities</b>			
Payables	9	152	-
<b>Total current liabilities</b>		<b>152</b>	<b>-</b>
<b>Total liabilities</b>		<b>152</b>	<b>-</b>
<b>Net assets</b>		<b>12,966</b>	<b>13,856</b>
<b>Equity</b>			
Asset revaluation surplus		3,787	3,787
Retained earnings		9,179	10,069
<b>Total equity</b>		<b>12,966</b>	<b>13,856</b>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2020**

	Asset revaluation surplus	Retained earnings	Total equity
Note	\$ '000	\$ '000	\$ '000
<b>Balance at 30 June 2018</b>	<b>3,787</b>	<b>10,450</b>	<b>14,237</b>
Net result for 2018-19	-	(381)	(381)
<b>Total comprehensive result for 2018-19</b>	<b>-</b>	<b>(381)</b>	<b>(381)</b>
<b>Balance at 30 June 2019</b>	<b>3,787</b>	<b>10,069</b>	<b>13,856</b>
Net result for 2019-20	-	(890)	(890)
<b>Total comprehensive result for 2019-20</b>	<b>-</b>	<b>(890)</b>	<b>(890)</b>
<b>Balance at 30 June 2020</b>	<b>3,787</b>	<b>9,179</b>	<b>12,966</b>

The accompanying notes form part of these financial statements.



**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2020**

	Note	2020 \$ '000	2019 \$ '000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Interest received		42	59
Other receipts		60	-
<b>Cash generated from operations</b>		<u>102</u>	<u>59</u>
<b>Cash outflows</b>			
Payments of grants and subsidies		(885)	-
<b>Cash used in operations</b>		<u>(885)</u>	<u>-</u>
<b>Net cash provided by/(used in) operating activities</b>		<u>(783)</u>	<u>59</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(783)</b>	<b>59</b>
Cash and cash equivalents at the beginning of the period		2,532	2,473
<b>Cash and cash equivalents at the end of the period</b>	6	<u>1,749</u>	<u>2,532</u>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

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## **1 About Waikerie and Districts Health Advisory Council Inc**

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

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

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

### **1.1 Objectives and activities**

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

The Advisory Council is established to:

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

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

### **1.2 Basis of preparation**

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

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

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

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

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

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

### **1.3 Taxation**

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

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

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

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

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

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

**1.4 Equity**

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

**1.5 Changes in accounting policy**

**AASB 1058 Income of Not-for-Profit Entities**

AASB 1058 *Income of Not-for-Profit Entities* establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to enable the entity to further its objectives. AASB 1058 also contains requirements for the receipt of volunteer services.

AASB 1058 supersedes income recognition requirements in AASB 1004 *Contributions*, AASB118 *Revenue and AASB 111 Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

The Advisory Council adopted AASB 1058 on 1 July 2019 which did not have an impact on the timing or recognition of the Advisory Council's revenues, as detailed below:

- Contributed services (resources received free of charge) continue to be recognised where they would have been purchased if they were not donated under AASB 1058 (previously AASB 1004) and contributed assets that do not have sufficiently specific performance obligations continue to be accounted for as a donations via AASB 1058 (previously AASB 1004);
- Interest income continues to be recognised via AASB 9.

**Presentation of Financial Statements**

Treasurer's Instructions (Accounting Policy Statements) Variation Notice 2020 issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the department. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

**1.6 Impact of COVID-19 pandemic**

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

**2 Grants and subsidies**

	Note	2020 \$'000	2019 \$'000
Other		1,037	-
<b>Total grants and subsidies</b>		<b>1,037</b>	<b>-</b>

**3 Interest**

	2020 \$'000	2019 \$'000
Bank interest	42	59
<b>Total interest revenue</b>	<b>42</b>	<b>59</b>

**4 Resources received free of charge**

	2020 \$'000	2019 \$'000
Land and buildings	517	10
<b>Total resources received free of charge</b>	<b>517</b>	<b>10</b>

During 2019-20 completed capital works at the Waikerie Health Service were transferred to the Advisory Council from Riverland Mallee Coorong Local Health Network Inc for nil consideration.

## 5 Other revenues/income

	2020	2019
	\$'000	\$'000
Donations	60	-
<b>Total other revenues/income</b>	<b>60</b>	<b>-</b>

## 6 Cash and cash equivalents

	2020	2019
	\$'000	\$'000
Cash at bank or on hand	1,749	2,532
<b>Total cash</b>	<b>1,749</b>	<b>2,532</b>

## 7 Property, plant and equipment

### 7.1 Acquisition and recognition

Non-current assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Non-current assets are subsequently measured at fair value after allowing for accumulated depreciation. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

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

### 7.2 Depreciation

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

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

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

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

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

### 7.3 Revaluation

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

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

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

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

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

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

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

**7.4 Impairment**

The Advisory Council holds its property assets for their service potential (value in use). All non-current tangible assets are valued at fair value. 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, an impairment loss is offset against the revaluation surplus for that class of assets, to the extent that the impairment loss does not exceed the amount in the respective asset revaluation surplus.

There were no indications of impairment of property and infrastructure as at 30 June 2020.

**7.5 Valuation of land and buildings**

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

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

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

**8 Reconciliation of property, plant and equipment**

The following table shows the movement:

<b>2019-20</b>	<b>Land</b>	<b>Buildings</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	545	10,779	11,324
Assets received free of charge	-	517	517
Depreciation	-	(472)	(472)
<b>Carrying amount at the end of the period</b>	<b>545</b>	<b>10,824</b>	<b>11,369</b>
<b>Gross carrying amount</b>			
Gross carrying amount	545	11,784	12,329
Accumulated depreciation	-	(960)	(960)
<b>Carrying amount at the end of the period</b>	<b>545</b>	<b>10,824</b>	<b>11,369</b>

**9 Payables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors and accrued expenses	152	-
<b>Total payables</b>	<b>152</b>	<b>-</b>

**10 Financial instruments / financial risk management**

**10.1 Financial risk management**

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

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

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

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**10.2 Categorisation of financial instruments**

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

Category of financial asset and financial liability	Notes	2020 Carrying amount \$'000	2019 Carrying amount \$'000
<i>Financial assets</i>			
Cash and equivalent			
Cash and cash equivalents	6	1,749	2,532
<b>Total financial assets</b>		<b>1,749</b>	<b>2,532</b>
<i>Financial liabilities</i>			
Financial liabilities at amortised cost			
Payables	9	152	-
<b>Total financial liabilities</b>		<b>152</b>	<b>-</b>

**11 Events after balance date**

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

**12 Key Management Personnel**

Key management personnel of the Advisory Council include the Minister, the Chief Executive of the Department, board members and the Chief Executive Officer of Riverland Mallee Coorong 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.

**13 Remuneration of Council members**

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

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



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## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

### Report on the Financial Report

We have audited the accompanying financial report of Waikerie and Districts Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2020, 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 Waikerie 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 Waikerie and Districts Health Advisory Council Inc. Gift Fund Trust as at 30 June 2020 and the results of its operations and its cash flows for the year then ended.

### Basis for Opinion

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

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

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

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

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

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

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

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

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

## GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



**Simon Smith** CA, FCPA, Registered Company Auditor  
Partner

17/09/2020



WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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



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Justin Loffler  
Presiding Member of the Waikerie and Districts Health  
Advisory Council Inc (the Trustee)  
09 / 09 / 2020



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Craig Lukeman  
Chief Finance Officer

11 / 09 / 2020

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2020**

	Note	2020 \$'000	2019 \$'000
<b>Income</b>			
Interest	3	3	6
Other revenues/income	4	26	53
<b>Total income</b>		<b>29</b>	<b>59</b>
<b>Expenses</b>			
Grants and subsidies	2	14	10
<b>Total expenses</b>		<b>14</b>	<b>10</b>
<b>Net result</b>		<b>15</b>	<b>49</b>
<b>Total comprehensive result</b>		<b>15</b>	<b>49</b>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2020**

	Note	2020 \$ '000	2019 \$ '000
<b>Current assets</b>			
Cash and cash equivalents	5	296	281
<b>Total current assets</b>		<b>296</b>	<b>281</b>
<b>Total assets</b>		<b>296</b>	<b>281</b>
<b>Net assets</b>		<b>296</b>	<b>281</b>
<b>Equity</b>			
Retained earnings		296	281
<b>Total equity</b>		<b>296</b>	<b>281</b>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2020**

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	Note	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2018</b>		<u>232</u>	<u>232</u>
Net result for 2018-19		<u>49</u>	<u>49</u>
<b>Total comprehensive result for 2018-19</b>		<u>49</u>	<u>49</u>
<b>Balance at 30 June 2019</b>		<u>281</u>	<u>281</u>
Net result for 2019-20		<u>15</u>	<u>15</u>
<b>Total comprehensive result for 2019-20</b>		<u>15</u>	<u>15</u>
<b>Balance at 30 June 2020</b>		<u>296</u>	<u>296</u>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2020**

	Note	2020 \$ '000	2019 \$ '000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Interest received		3	6
Other receipts		26	53
<b>Cash generated from operations</b>		<u>29</u>	<u>59</u>
<b>Cash outflows</b>			
Payments of grants and subsidies		(14)	(10)
<b>Cash used in operations</b>		<u>(14)</u>	<u>(10)</u>
<b>Net cash provided by/(used in) operating activities</b>		<u>15</u>	<u>49</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>		15	49
Cash and cash equivalents at the beginning of the period		281	232
<b>Cash and cash equivalents at the end of the period</b>	5	<u>296</u>	<u>281</u>

The accompanying notes form part of these financial statements.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

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## **1 About Waikerie and Districts Health Advisory Council Inc Gift Fund Trust**

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

### **1.1 Objectives and activities**

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

The Trust is established to:

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

### **1.2 Basis of preparation**

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

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

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

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

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

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

### **1.3 Taxation**

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

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

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

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

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

### **1.4 Changes in accounting policy**

#### **AASB 1058 Income of Not-for-Profit Entities**

AASB 1058 *Income of Not-for-Profit Entities* establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to enable the entity to further its objectives. AASB 1058 also contains requirements for the receipt of volunteer services.

AASB 1058 supersedes income recognition requirements in AASB 1004 *Contributions*, AASB118 *Revenue and AASB 111 Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

The Trust adopted AASB 1058 on 1 July 2019 which did not have an impact on the timing or recognition of the Trust's revenues, as detailed below:

- Interest income continues to be recognised via AASB 9.

**Presentation of Financial Statements**

Treasurer's Instructions (Accounting Policy Statements) Variation Notice 2020 issued on 1 June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the department. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

**1.5 Impact of COVID-19 pandemic**

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

**2 Grants and subsidies**

	2020	2019
	\$'000	\$'000
Other	14	10
<b>Total grants and subsidies</b>	<b>14</b>	<b>10</b>

**3 Interest**

	2020	2019
	\$'000	\$'000
Bank interest	3	6
<b>Total interest revenue</b>	<b>3</b>	<b>6</b>

**4 Other revenues/income**

	2020	2019
	\$'000	\$'000
Donations	26	53
<b>Total other revenues/income</b>	<b>26</b>	<b>53</b>

**5 Cash and cash equivalents**

	2020	2019
	\$'000	\$'000
Cash at bank or on hand	296	281
<b>Total cash</b>	<b>296</b>	<b>281</b>

**6 Financial instruments / financial risk management**

**6.1 Financial risk management**

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

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

**WAIKERIE AND DISTRICTS HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2020**

**6.2 Categorisation of financial instruments**

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

Category of financial asset and financial liability	Notes	2020 Carrying amount \$'000	2019 Carrying amount \$'000
<i>Financial assets</i>			
Cash and equivalent			
Cash and cash equivalents	5	296	281
<b>Total financial assets</b>		<b>296</b>	<b>281</b>

**7 Events after balance date**

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

**8 Key Management Personnel**

Key management personnel of the Trust include the Minister, the Chief Executive of the Department, board members and the Chief Executive Officer of Riverland Mallee Coorong Local Health Network Inc and the members of the Waikerie 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.

**9 Remuneration of Council members**

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