

OFFICIAL



**Government  
of South Australia**

**FAR NORTH HEALTH ADVISORY  
COUNCIL INC.  
2022-23 Annual Report**

FAR NORTH HEALTH ADVISORY COUNCIL INC.

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OFFICIAL

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 the *Public Sector Act 2009 (Act) (Part 3, s12)* and the *Public Sector Regulations 2010 (Regulations) (Part 2, s7)* and the requirements of *Premier and Cabinet Circulate 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 Far North Health Advisory Council by:

**Tracy Harris**

Acting Presiding Member

Date 29 September 2023

Signature 

## From the Presiding Member

On behalf of the Far North HAC Inc, I am pleased to present the Annual Report for the period 2022-23.



**Tracy Harris**

Far North Health Advisory Council Inc

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## Overview: about the agency

### Our strategic focus

|   |  |
|---|--|
| <b>Our Purpose</b>                                | The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.<br><br>The constitution is available at <a href="http://www.sahealth.sa.gov.au/FarNorthHAC">www.sahealth.sa.gov.au/FarNorthHAC</a> website |
| <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 includes:

Up to nine community members – each from the local areas of the District Council of Coober Pedy.

And can include:

- 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:

[www.sahealth.sa.gov.au/FarNorthHAC](http://www.sahealth.sa.gov.au/FarNorthHAC)

### 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 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)

Eyre and Far North Local Health Network Inc.

Ceduna District Health Services Advisory Council Inc.

Eastern Eyre Health Advisory Council Inc.

Lower Eyre Health Advisory Council Inc.

Mid-West Health Advisory Council Inc.

Port Lincoln Health Service 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 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.

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

| 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                     | 0                     | 0                | 0                     |
| <b>Total assets</b>             | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |
| Current liabilities             | 0                     | 0                     | 0                | 0                     |
| Non-current liabilities         | 0                     | 0                     | 0                | 0                     |
| <b>Total liabilities</b>        | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |
| <b>Net assets</b>               | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |
| <b>Equity</b>                   | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |

### Far North 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                     | 1                     | 1                | 0                     |
| Total Expenses                    | 0                     | 1                     | 1                | 0                     |
| <b>Net Result</b>                 | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |
| <b>Total Comprehensive Result</b> | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |

| Statement of Financial Position | 2022-23 Budget \$000s | 2022-23 Actual \$000s | Variation \$000s | 2021-22 Actual \$000s |
|---------------------------------|-----------------------|-----------------------|------------------|-----------------------|
| Current assets                  | 0                     | 19                    | 19               | 0                     |
| Non-current assets              | 0                     | 0                     | 0                | 0                     |
| <b>Total assets</b>             | <b>0</b>              | <b>19</b>             | <b>19</b>        | <b>0</b>              |

| Statement of Financial Position | 2022-23 Budget \$000s | 2022-23 Actual \$000s | Variation \$000s | 2021-22 Actual \$000s |
|---------------------------------|-----------------------|-----------------------|------------------|-----------------------|
| Current liabilities             | 0                     | 0                     | 0                | 0                     |
| Non-current liabilities         | 0                     | 0                     | 0                | 0                     |
| <b>Total liabilities</b>        | <b>0</b>              | <b>0</b>              | <b>0</b>         | <b>0</b>              |
| <b>Net assets</b>               | <b>0</b>              | <b>19</b>             | <b>19</b>        | <b>0</b>              |
| <b>Equity</b>                   | <b>0</b>              | <b>19</b>             | <b>19</b>        | <b>0</b>              |

### Consultants disclosure

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

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

| Consultancies | Purpose | \$ Actual payment |
|---------------|---------|-------------------|
| Nil           |         | Nil               |

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

| Consultancies | Purpose | \$ Actual payment |
|---------------|---------|-------------------|
| Nil           |         | Nil               |
|               | Total   | Nil               |

Data for previous years is available at: Not applicable

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 |
|-------------|---------|-------------------|
| Nil         |         | Nil               |

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

| <b>Contractors</b> | <b>Purpose</b> | <b>\$ Actual payment</b> |
|--------------------|----------------|--------------------------|
| Nil                |                | \$ Nil                   |
|                    | Total          | \$ Nil                   |

Data for previous years is available at: Not applicable

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, 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 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 Eyre and Far North Local Health Network Inc.

Data for previous years is available at: Not applicable

### 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 to report.

Data for previous years is available at: Not applicable

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 | <a href="#">Part 4 Health Advisory Councils, Division 2 Functions and Powers, Section 18 - Functions</a> |

The Health Care Act 2008 requires Far North HAC Inc to provide an Annual Report to the Minister annually, including audited financial statements, within three months of the end of each financial year. This requirement was not met in 2022-23, with a slight delay in the HAC's sign-off of its Annual Report 2021-22.

HAC members must declare their interests annually to the Minister, via the Local Health Network, and declare any real, perceived or potential conflicts of interest as they arise, to meet reporting requirements under the *Public Sector (Honesty and Accountability) Act 1995*. This requirement was met in 2022-23.

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

Nil

## Public complaints

### Number of public complaints reported

An Eyre and Far North Local Health Network response will be provided in the 2022-23 Eyre and Far North Local Health Network Annual Report, which can be accessed on the [SA Health website](#)

### Service Improvements

|                |
|----------------|
| Not applicable |
|----------------|

### Compliance Statement

|   |   |
|---|---|
| Far North Health Advisory Council Inc. is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector  | Y |
| Far North Health Advisory Council Inc. 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

# Galpins

Accountants, Auditors  
& Business Consultants



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### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE FAR NORTH HEALTH ADVISORY COUNCIL INC.

#### Report on the Financial Report

##### Audit Opinion

We have audited the accompanying financial report of Far North 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 Far North 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 Far North 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.

**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



**FAR NORTH HEALTH ADVISORY COUNCIL INC**  
**CERTIFICATION OF THE FINANCIAL STATEMENTS**

We certify that the:

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

  
Tracy Harris  
Acting Presiding Member of the Far North Health Advisory  
Council Inc  
13 / 09 / 2023

  
Judy Pink  
Acting Chief Finance Officer  
13 / 09 / 2023

**FAR NORTH HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
 For the year ended 30 June 2023

|   | 2023<br>\$'000 | 2022<br>\$'000 |
|---|----------------|----------------|
| <b>Income</b>                           |                |                |
| Total income                            | -              | -              |
| <b>Expenses</b>                         |                |                |
| Total expenses                          | -              | -              |
| <b>Net result</b>                       | -              | -              |
| <b>Total other comprehensive income</b> | -              | -              |
| <b>Total comprehensive result</b>       | -              | -              |

The accompanying notes form part of these financial statements.

**FAR NORTH HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2023**

|                          | 2023    | 2022    |
|--------------------------|---------|---------|
|                          | \$ '000 | \$ '000 |
| <b>Total assets</b>      | -       | -       |
| <b>Total liabilities</b> | -       | -       |
| <b>Net assets</b>        | -       | -       |
| <b>Total equity</b>      | -       | -       |

The accompanying notes form part of these financial statements.

**FAR NORTH HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CHANGES IN EQUITY**  
For the year ended 30 June 2023

|  | Asset<br>revaluation<br>surplus<br>\$ '000 | Retained<br>earnings<br>\$ '000 | Total<br>equity<br>\$ '000 |
|--|--|---------------------------------|----------------------------|
| Balance at 30 June 2021                | -  | -                               | -                          |
| Net result for 2021-22                 | -  | -                               | -                          |
| Total comprehensive result for 2021-22 | -  | -                               | -                          |
| Balance at 30 June 2022                | -  | -                               | -                          |
| Net result for 2022-23                 | -  | -                               | -                          |
| Total comprehensive result for 2022-23 | -  | -                               | -                          |
| Balance at 30 June 2023                | -  | -                               | -                          |

The accompanying notes form part of these financial statements.

**FAR NORTH HEALTH ADVISORY COUNCIL INC**  
**STATEMENT OF CASH FLOWS**  
 For the year ended 30 June 2023

|  | 2023<br>\$ '000 | 2022<br>\$ '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.

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

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**1 About Far North Health Advisory Council Inc**

The Advisory Council was initially established as an unincorporated advisory council pursuant to the *Health Care Act 2008* (the Act) as part of Country Health Gift Fund Health Advisory Council Incorporated (CHGF HAC Inc). On 27 May 2021 the Minister for Health and Wellbeing declared the unincorporated Health Advisory Council to be incorporated.

The Advisory Council did not have a right to receive any share of the net assets of CHGF HAC Inc.

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 Eyre and Far North Local Health Network Inc.

**1.1 Objectives and activities**

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

The Advisory Council is established to:

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

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

**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.

Audit fees of \$320 (\$310) were paid or payable by Eyre and Far North Local Health Network Inc for the audit of financial statements of the Advisory Council performed by Galpins Accountants Auditors and Business Consultants.

Although not recognised, the Advisory Council also receives various administrative services from Eyre and Far North Local Health Network Inc.

**3 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.

**4 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 Eyre and Far North Local Health Network Inc and the members of the Advisory Council.

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

**5 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.

Galpins

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**INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE  
FAR NORTH HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST**

**Report on the Financial Report**

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

**Basis for Opinion**

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

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

**Emphasis of Matter**

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

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

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

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

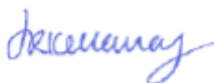
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that 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

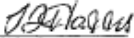


FAR NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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

  
Tracy Harris  
Acting Presiding Member of Far North Health Advisory  
Council Inc (the Trustee)

13 / 09 / 2023

  
Judy Pink  
Acting Chief Finance Officer

13 / 09 / 2023

**FAR NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2023**

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

The accompanying notes form part of these financial statements.

**FAR NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF FINANCIAL POSITION**  
**As at 30 June 2023**

|                             | Note | 2023<br>\$ '000 |
|-----------------------------|------|-----------------|
| <b>Current assets</b>       |      |                 |
| Right to receive cash       | 1.4  | 19              |
| <b>Total current assets</b> |      | <u>19</u>       |
| <b>Total assets</b>         |      | <u>19</u>       |
| <b>Net assets</b>           |      | <u>19</u>       |
| <b>Equity</b>               |      |                 |
| Retained earnings           |      | 19              |
| <b>Total equity</b>         |      | <u>19</u>       |

The accompanying notes form part of these financial statements.

**FAR NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CHANGES IN EQUITY**  
**For the year ended 30 June 2023**

|  | Note | Retained<br>earnings<br>\$ '000 | Total<br>equity<br>\$ '000 |
|--|------|---------------------------------|----------------------------|
| Balance at 30 June 2022                                |      | -                               | -                          |
| Net result for 2022-23                                 |      | -                               | -                          |
| Total comprehensive result for 2022-23                 |      | -                               | -                          |
| Net assets received from an administrative restructure | 1.4  | 19                              | 19                         |
| Balance at 30 June 2023                                |      | 19                              | 19                         |

The accompanying notes form part of these financial statements.

**FAR NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST**  
**STATEMENT OF CASH FLOWS**  
**For the year ended 30 June 2023**

|  | 2023<br>\$ '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.

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

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**1 About Far North 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 Far North Health Advisory Council Inc (the Trustee).

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

The financial statements include all controlled activities of the Trust.

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

The Trust is controlled by Eyre and Far North Local Health Network Inc.

**1.1 Objectives and activities**

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

The Trust is established to:

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

**1.2 Basis of preparation**

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

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

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

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

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

Cash flows include GST in the Statement of Cash Flows.

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

**1.3 Changes in accounting policy**

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

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

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**1.4 Administrative restructure - transferred in**

The Trust was established during 2022-23 and control of its share of the net assets of CHGF HAC Gift Fund was transferred to the Trust. Net assets transferred in consist of the right to receive cash (\$19,000). The physical transfer of cash will occur in 2023-24.

**2 Resources received free of charge**

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

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

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

**3 Contingent assets and liabilities**

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

**4 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 Eyre and Far North Local Health Network Inc and the members of Far North 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.

**5 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.