

OFFICIAL



**Government
of South Australia**

**COUNTRY HEALTH GIFT FUND HEALTH
ADVISORY COUNCIL INC
2021-22 Annual Report**

COUNTRY HEALTH GIFT FUND
HEALTH ADVISORY COUNCIL INC

PO Box 287 Rundle Mall

Adelaide SA 5001

www.sahealth.sa.gov.au

Contact phone number: 8226 6120

Contact email: kristen.whitaker2@sa.gov.au

ISSN: 1837-2619

Date presented to Minister: 5 October 2022

To:

Hon Chris Picton MP

Minister for Health and Wellbeing

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

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

Submitted on behalf of the Country Health Gift Fund Health Advisory Council Inc by:

Jeffery Fuller

Presiding Member

A handwritten signature in black ink, appearing to read 'Jeff Fuller', written in a cursive style.

Date: 5 October 2022

Original submission sent to Minister on 30 September 2022 and was recalled due to errors found in the audited financial statements. Updated version presented to Minister on 5 October 2022.

From the Presiding Member

The Country Health Gift Fund Health Advisory Council Inc. continued in 2021-2022 with its focus on holding assets on trust for Nominated Health Advisory Councils and ensuring that the funds are administered legally and appropriately, such as meeting the minimum expenditure requirements.

I am pleased to report that the minimum expenditure requirements were met for the 2021-22 financial year. The Country Health Gift Fund Health Advisory Council Inc continues to implement the delegation procedure to support unincorporated Health Advisory Councils to effectively and appropriately undertake expenditure.

In addition to the core role of the Health Advisory Council, it has also monitored the progress towards incorporation for the nine unincorporated Health Advisory Councils in regional South Australia and preparing for a smooth transfer of responsibility for the gift funds. During the current financial year incorporation status has been achieved for all of these regional Health Advisory Councils and the transfer of property and funds is now being progressed.

The incorporation project is expected to be complete early in the 2022-2023 financial year. The final stages involved granting of Australian Business Numbers (ABNs) and Deductible Gift Recipient status by the Australian Taxation Office after which the approval of Minister will be sought to dissolve the Country Health Gift Fund Health Advisory Council Inc.

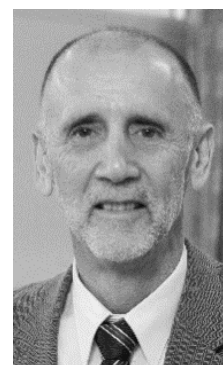


Jeffrey Fuller

Presiding Member

Country Health Gift Fund

Health Advisory Council Inc



Contents

Overview: about the agency	6
Our strategic focus.....	6
Our organisational structure.....	6
Changes to the agency	6
Our Minister	7
Our Executive team	7
Legislation administered by the agency	7
Other related agencies (within the Minister’s area/s of responsibility).....	7
The agency’s performance	7
Performance at a glance	8
Agency response to COVID-19.....	n/a
Agency contribution to whole of Government objectives.....	8
Agency specific objectives and performance	8
Corporate performance summary	8
Employment opportunity programs	8
Agency performance management and development systems.....	8
Work health, safety and return to work programs	8
Executive employment in the agency.....	9
Financial performance	10
Financial performance at a glance	10
Consultants disclosure.....	10
Contractors disclosure	11
Other financial information	n/a
Other information	n/a
Risk management	13
Risk and audit at a glance.....	13
Fraud detected in the agency.....	13
Strategies implemented to control and prevent fraud.....	13
Public interest disclosure	13
Reporting required under any other act or regulation	14
Reporting required under the <i>Carers’ Recognition Act 2005</i>	14
Public complaints	15

2021-22 ANNUAL REPORT for the Country Health Gift Fund Health Advisory Council

Number of public complaints reported	15
Additional Metrics.....	n/a
Service Improvements	15
Compliance Statement.....	15
Appendix: Audited financial statements 2021-22	16

Overview: about the agency

Our strategic focus

Our Purpose	The Health Advisory Council was established by the then Minister for Health and Ageing to hold assets on trust for Nominated Health Advisory Councils and ensure that the funds are administered legally and appropriately. The constitution is available at – www.sahealth.sa.gov.au
Our Vision	Not applicable.
Our Values	Not applicable.
Our functions, objectives and deliverables	The Health Advisory Council is established in relation to the Minister and the Flinders and Upper North Local Health Network Incorporated, the Eyre and Far North Local Health Network Incorporated, and the Yorke and Northern Local Health Network Incorporated, hospitals incorporated under section 29 of the <i>Health Care Act 2008</i> (“the Act”). The Health Advisory Council acts in accordance with the Act and give effect to the policies from time to time determined by the Minister. It operates in accordance with the strategic objectives of the Government of South Australia.

Our organisational structure

Membership of the Health Advisory Council can include up to eight members with an appropriate mix of skills, qualifications or experience, including:

- hospital or health service management
- business management
- trusts or financial management
- legal experience
- community participation
- knowledge or experience of the needs of People of Aboriginal or Torres Strait Islander descent
- such other skills and experience as the Minister considers appropriate.

Changes to the agency

During 2021-22 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)

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

The agency’s performance

Performance at a glance

The Health Advisory Council holds assets on trust for Nominated Health Advisory Councils and ensures that the funds are administered legally and appropriately.

Agency contribution to whole of Government objectives

Key objective	Agency’s contribution
Not applicable.	

Agency specific objectives and performance

The Health Advisory Council holds assets on trust for Nominated Health Advisory Councils and ensures that the funds are administered legally and appropriately.

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

Program name	Performance
Not applicable.	

Workplace injury claims	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	n/a	n/a	n/a
Fatalities	n/a	n/a	n/a
Seriously injured workers*	n/a	n/a	n/a
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	n/a	n/a	n/a

*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5)

Work health and safety regulations	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	n/a	n/a	n/a
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	n/a	n/a	n/a

Return to work costs**	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	n/a	n/a	n/a
Income support payments – gross (\$)	n/a	n/a	n/a

**before third party recovery

Executive employment in the agency

Executive classification	Number of executives
Not applicable.	

Financial performance

Financial performance at a glance

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

Country Health Gift Fund Health Advisory Council Inc

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Total Income	0	78	78	231
Total Expenses	0	950	(950)	1,066
Net Result	0	(872)	(872)	(835)
Total Comprehensive Result	0	(872)	(872)	(835)

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Current assets	0	0	0	51
Non-current assets	0	0	0	16,504
Total assets	0	0	0	16,555
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	0	0	16,555
Equity	0	0	0	16,555

Country Health Gift Fund Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Total Income	0	124	124	157
Total Expenses	0	34	(34)	62
Net Result	0	90	90	95
Total Comprehensive Result	0	90	90	95

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Current assets	0	1,634	1,634	1,544
Non-current assets	0	0	0	0
Total assets	0	1,634	1,634	1,544
Current liabilities	0	(1,406)	(1,406)	0
Non-current liabilities	0	0	0	0
Total liabilities	0	(1,406)	(1,406)	0
Net assets	0	228	228	1,544
Equity	0	228	228	1,544

Consultants disclosure

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

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

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

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

Consultancies	Purpose	\$ Actual payment
Not applicable.		

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

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

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

Contractors	Purpose	\$ Actual payment
Not applicable.		

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

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

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

Risk management

Risk and audit at a glance

Not applicable.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable.	

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

Strategies implemented to control and prevent fraud

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

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

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

Public interest disclosure

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

Nil.

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

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

Reporting required under any other act or regulation

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

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

- Discharge the Health Advisory Council's legal and financial responsibility for the bank accounts associated with the unincorporated Health Advisory Councils.
- Monitor the minimum distribution compliance of all Health Advisory Councils in relation to the Australian Taxation Office Public Ancillary Fund Guidelines 2011 that took effect 1 July 2016.

Reporting required under the *Carers' Recognition Act 2005*

Not applicable.

Public complaints

Number of public complaints reported

A Regional Health Network response will be provided in the 2021-22 Barossa Hills Fleurieu Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Not applicable.			

Additional Metrics	Total
Not applicable.	

Service Improvements

Not applicable.

Compliance Statement

Country Health Gift Fund Health Advisory Council Inc. is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
Country Health Gift Fund 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 2021-22



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

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Country Health Gift Fund Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2022, 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 Country Health Gift Fund 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 Country Health Gift Fund Health Advisory Council Inc. as at 30 June 2022 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 1.5 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 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.

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpains.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpains.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpains.com.au

W: www.galpains.com.au

Galpins Trading Pty Ltd
ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

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
Director

21/09/2022

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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

Jeffrey Fuller

Digitally signed by Jeffrey Fuller
DN: cn=Jeffrey Fuller, o=fuller, ou,
email=jeffrey.fuller@finders.edu.au,
c=AU
Date: 2022.09.06 08:49:22 +09'30'

Jeffrey Fuller
Presiding Member of the Country Health Gift Fund Health
Advisory Council Inc

/ / 2022



Rose Dickinson
Executive Director, Finance Services

07 / 09 / 2022

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Grants		4	68
Resources received free of charge	2	74	163
Total income		78	231
Expenses			
Depreciation	4	906	980
Grants		40	73
Audit fees		4	13
Total expenses		950	1,066
Net result		(872)	(835)
Total comprehensive result		(872)	(835)

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	2022 \$ '000	2021 \$ '000
Current assets			
Cash and cash equivalents		-	51
Total current assets		<u>-</u>	<u>51</u>
Non-current assets			
Property, plant and equipment	3	-	16,504
Total non-current assets		<u>-</u>	<u>16,504</u>
Total assets		<u>-</u>	<u>16,555</u>
Net assets		<u>-</u>	<u>16,555</u>
Equity			
Asset revaluation surplus		-	3,362
Retained earnings		-	13,193
Total equity		<u>-</u>	<u>16,555</u>

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Asset		
	revaluation	Retained	Total
Note	surplus	earnings	equity
	\$ '000	\$ '000	\$ '000
Balance at 30 June 2020	3,362	14,028	17,390
Net result for 2020-21	-	(835)	(835)
Total comprehensive result for 2020-21	-	(835)	(835)
Balance at 30 June 2021	3,362	13,193	16,555
Net result for 2021-22	-	(872)	(872)
Total comprehensive result for 2021-22	-	(872)	(872)
Transfer between equity components	(3,362)	3,362	-
Net assets transferred as a result of an administrative restructure	-	(15,683)	(15,683)
1.5	-	(15,683)	(15,683)
Balance at 30 June 2022	-	-	-

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	2022	2021
	\$ '000	\$ '000
Cash flows from operating activities		
Cash inflows		
Grants	4	68
Cash generated from operations	<u>4</u>	<u>68</u>
Cash outflows		
Payments of grants	(40)	(223)
Cash used in operations	<u>(40)</u>	<u>(223)</u>
Net cash provided by/(used in) operating activities	<u>(36)</u>	<u>(155)</u>
Cash flows from financing activities		
Cash outflows		
Cash paid out from restructuring activities	(15)	-
Cash used in financing activities	<u>(15)</u>	<u>-</u>
Net cash provided by/(used in) financing activities	<u>(15)</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	(51)	(155)
Cash and cash equivalents at the beginning of the period	51	206
Cash and cash equivalents at the end of the period	<u>-</u>	<u>51</u>

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1 About Country Health Gift Fund Health Advisory Council Inc (the Advisory Council)

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

The consolidated accounts of the Advisory Council include the income, expenses, assets and liabilities of Country Health Gift Fund Health Advisory Council Inc and the following unincorporated Health Advisory Councils under its control:

- Far North Health Advisory Council **
- Hawker District Memorial Health Advisory Council **
- Leigh Creek Health Service Health Advisory Council
- Port Augusta, Roxby Downs, Woomera Health Advisory Council **
- Port Lincoln Health Advisory Council **
- Port Pirie Health Service Advisory Council **
- Southern Flinders Health Advisory Council **
- The Whyalla Hospital and Health Services Health Advisory Council **
- Quorn Health Services Health Advisory Council **

** On 27 May 2021 the Minister for Health and Wellbeing declared these unincorporated Health Advisory Councils to be incorporated.

The transfer of assets from the Advisory Council to the newly incorporated Health Advisory Councils has been finalised (refer to note 1.5). Leigh Creek Health Service Health Advisory Council elected not to be incorporated and was dissolved effective 23 June 2022.

It is anticipated that the Advisory Council will be dissolved during 2022-23 once the transfer of all assets of the Gift Fund Trusts associated with the newly incorporated Health Advisory Councils is finalised.

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

1.1 Objectives and activities

The Advisory Council is established to:

- hold assets on trust for the abovementioned unincorporated Health Advisory Councils and ensure that the funds are administered legally and appropriately
- perform other functions as determined under the Act

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

These are the first financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements.

There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Advisory Council as a result of the change in the basis of preparation.

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.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1.3 Equity

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

1.4 Changes in accounting policy

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

1.5 Administrative restructure - transferred out

On 27 May 2021 the Minister for Health and Wellbeing declared the unincorporated Health Advisory Councils controlled by the Advisory Council to be incorporated, with the exception of Leigh Creek Health Advisory Council which was dissolved effective 23 June 2022. Net assets were transferred to the newly incorporated Health Advisory Councils in 2021-22.

Net assets transferred were:	2022	2021
	\$'000	\$'000
Cash	15	-
Property, plant and equipment	15,668	-
Total assets	15,683	-
Total net assets transferred	15,683	-

Net assets transferred by the Advisory Council as a result of the administrative restructure were at the carrying amount immediately prior to the transfer.

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 Resources received free of charge

	2022	2021
	\$'000	\$'000
Land and buildings	70	150
Services	4	13
Total resources received free of charge	74	163

During 2021-22 completed capital works at the Laura and Crystal Brook Health Services were transferred to the Advisory Council from Barossa Hills Fleurieu Local Health Network Inc for nil consideration.

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

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

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

3 Property, plant and equipment

3.1 Acquisition and recognition

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

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

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

3.2 Depreciation

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

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

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

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

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

3.3 Revaluation

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

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

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

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

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

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

3.4 Impairment

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

There were no indications of impairment of property and infrastructure as at 30 June 2022.

3.5 Valuation of land and buildings

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

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

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

4 Reconciliation of property, plant and equipment

The following table shows the movement:

2021-22	Land	Buildings	Total
	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	790	15,714	16,504
Assets received free of charge	-	70	70
Acquisition / (disposal) through administrative restructuring	(790)	(14,878)	(15,668)
Depreciation	-	(906)	(906)
Carrying amount at the end of the period	-	-	-

5 Contingent assets and liabilities

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

6 Key Management Personnel

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

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

7 Remuneration of Council members

Members of the Advisory Council who served for all or part of the financial year were:

Fuller J

Mackay M

McArthur A

	2022	2021
	No. of	No. of
The number of members whose remuneration received or receivable falls within the following bands is:	Members	Members
\$0 - \$19,999	3	4
Total	3	4

Remuneration of members reflects all costs of performing council member duties including sitting fees, superannuation contributions, fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$27,000 (\$25,000). This remuneration has been paid and reported in Barossa Hills Fleurieu Local Health Network Inc.

In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for council member duties during the financial year.

Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC. GIFT FUND TRUST

Report on the Financial Report

We have audited the accompanying financial report of Country Health Gift Fund Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2022, 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 Country Health Gift Fund 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 Country Health Gift Fund Health Advisory Council Inc. Gift Fund Trust as at 30 June 2022 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.

Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152
P: (08) 8339 1255
F: (08) 8339 1266
E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067
P: (08) 8332 3433
E: norwood@galpins.com.au

W: www.galpins.com.au

Galpins Trading Pty Ltd
ABN: 89 656 702 886

Liability limited by a scheme approved
under Professional Standards Legislation

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
Director

21/09/2022

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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

Jeffrey Fuller

Digitally signed by Jeffrey Fuller
DN: cn=Jeffrey Fuller, o=fuller, ou,
email=jeffrey.fuller@flinders.edu.au,
c=AU
Date: 2022.09.06 08:47:43 +09'30'

Jeffrey Fuller
Presiding Member of Country Health Gift Fund Health
Advisory Council Inc (the Trustee)



Rose Dickinson
Executive Director, Finance Services

/ / 2022

07 / 09 / 2022

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Interest		3	7
Resources received free of charge	2	2	2
Other revenues/income	3	119	148
Total income		124	157
Expenses			
Grants		32	60
Audit fees		2	2
Total expenses		34	62
Net result		90	95
Total comprehensive result		90	95

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	2022 \$ '000	2021 \$ '000
Current assets			
Cash and cash equivalents		1,634	511
Interest receivable		-	1
Term Deposits		-	1,032
Total current assets		1,634	1,544
Total assets		1,634	1,544
Current liabilities			
Payables	1.4	1,406	-
Total current liabilities		1,406	-
Total liabilities		1,406	-
Net assets		228	1,544
Equity			
Retained earnings		228	1,544
Total equity		228	1,544

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Note	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020		1,449	1,449
Net result for 2020-21		95	95
Total comprehensive result for 2020-21		95	95
Balance at 30 June 2021		1,544	1,544
Net result for 2021-22		90	90
Total comprehensive result for 2021-22		90	90
Net assets transferred as a result of an administrative restructure	1.5	(1,406)	(1,406)
Balance at 30 June 2022		228	228

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	2022	2021
	\$ '000	\$ '000
Cash flows from operating activities		
Cash inflows		
Interest received	1	-
Other receipts	119	148
Cash generated from operations	<u>120</u>	<u>148</u>
Cash outflows		
Payments of grants	(32)	(60)
Cash used in operations	<u>(32)</u>	<u>(60)</u>
Net cash provided by/(used in) operating activities	<u>88</u>	<u>88</u>
Cash flows from investing activities		
Cash inflows		
Proceeds from sale/maturities of investments	1,205	9
Cash generated from investing activities	<u>1,205</u>	<u>9</u>
Cash outflows		
Purchase of investments	(170)	-
Cash used in investing activities	<u>(170)</u>	<u>-</u>
Net cash provided by/(used in) investing activities	<u>1,035</u>	<u>9</u>
Net increase/(decrease) in cash and cash equivalents	1,123	97
Cash and cash equivalents at the beginning of the period	511	414
Cash and cash equivalents at the end of the period	<u>1,634</u>	<u>511</u>

The accompanying notes form part of these financial statements.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1 About Country Health Gift Fund 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 Country Health Gift Fund Health Advisory Council Inc (the Trustee).

The consolidated accounts of the Trust include the income, expenses, assets and liabilities of Country Health Gift Fund Health Advisory Council Inc Gift Fund Trust and the following unincorporated Health Advisory Councils under its control:

- Far North Health Advisory Council **
- Hawker District Memorial Health Advisory Council **
- Leigh Creek Health Service Health Advisory Council
- Port Augusta, Roxby Downs, Woomera Health Advisory Council **
- Port Lincoln Health Advisory Council **
- Port Pirie Health Service Advisory Council **
- Southern Flinders Health Advisory Council **
- The Whyalla Hospital and Health Services Health Advisory Council **
- Quorn Health Services Health Advisory Council **

** On 27 May 2021 the Minister for Health and Wellbeing declared these unincorporated Health Advisory Councils to be incorporated. The process to establish associated Gift Fund Trusts is partially completed.

Control of the net assets from the Trust to the newly incorporated Gift Fund Trusts has been finalised for Hawker District Memorial Health Advisory Council, Port Augusta, Roxby Downs, Woomera Health Advisory Council, Port Pirie Health Service Advisory Council, Quorn Health Services Health Advisory Council and Southern Flinders Health Advisory Council (refer to note 1.4).

Leigh Creek Health Service Health Advisory Council and its associated Gift Fund Trust was dissolved effective 23 June 2022.

The net assets of the Gift Fund Trusts associated with Far North Health Advisory Council, Port Lincoln Health Advisory Council and The Whyalla Hospital and Health Services Health Advisory Council remain under the control of the Trust. It is anticipated that the transfer to new Gift Fund Trusts will occur during 2022-23 following which the Trust will be dissolved.

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

1.1 Objectives and activities

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

The Trust is established to:

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

1.2 Basis of preparation

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

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

These are the first financial statements prepared in accordance with Australian Accounting Standards - Simplified Disclosures. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards - Reduced Disclosure Requirements.

There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Trust as a result of the change in the basis of preparation.

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.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

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

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

Cash flows include GST in the Statement of Cash Flows.

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

1.3 Changes in accounting policy

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

1.4 Administrative restructure - transferred out

During 2021-22 the Trust transferred control of the relevant share of its net assets to the newly established Gift Fund Trusts associated with Hawker District Memorial Health Advisory Council, Port Augusta, Roxby Downs, Woomera Health Advisory Council, Port Pirie Health Service Advisory Council, Quorn Health Services Health Advisory Council and Southern Flinders Health Advisory Council.

The Trust is reporting a payable of \$1.406 million, being the balances held in the Gift Fund Trust bank accounts associated with these Health Advisory Councils, control of which has passed to the newly incorporated entities but the physical transfer of cash will occur in 2022-23.

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 Resources received free of charge

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

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

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

3 Other revenues/income

	2022	2021
	\$'000	\$'000
Donations	119	147
Other	-	1
Total other revenues/income	119	148

4 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.

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

5 Financial instruments / financial risk management

5.1 Financial risk management

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

5.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$1,634,000 (\$1,544,000) consist of cash and cash equivalents \$1,634,000 (\$511,000), receivables \$0,000 (\$1,000) and term deposits \$0,000 (\$1,032,000).

Financial liabilities consist of payables \$1,406,000 (\$0,000).

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

6 Key Management Personnel

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

7 Remuneration of Council members

Members of Country Health Gift Fund Health Advisory Council Inc (the Trustee) who served for all or part of the financial year
Fuller J
Mackay M
McArthur A

	2022	2021
The number of members whose remuneration received or receivable falls within the following bands is:	No. of	No. of
	Members	Members
\$0 - \$19,999	3	4
Total	3	4

Remuneration of members reflects all costs of performing council member duties including sitting fees, superannuation contributions, fringe benefits and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received or receivable by members was \$27,000 (\$25,000). This remuneration has been paid and reported in Barossa Hills Fleurieu Local Health Network Inc.

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.