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**Government
of South Australia**

**CEDUNA DISTRICT HEALTH SERVICES
HEALTH ADVISORY COUNCIL INC.**

2021-22 Annual Report

CEDUNA DISTRICT HEALTH SERVICES ADVISORY COUNCIL INC.

3 Eyre Highway, Ceduna SA 5690

[Ceduna District Health Services HAC Inc](#)

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2021-22 ANNUAL REPORT of the Ceduna District Health Services Advisory Council Inc.

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 Ceduna District Health Services Advisory Council by:

Yvonne Shirley Kloeden

Presiding Member

Date 27/09/2022

Signature



From the Presiding Member

The Ceduna District Health Services Advisory Council Inc (HAC) has once again had an interesting year. We have seven members on the HAC with one member resigning due to ill health. We do need to recruit at least one more member.

We have a strong representation across many areas of the community, and this greatly adds to the success of the HAC. Attendance to HAC has been excellent, but because of Covid this year many of the meetings have been conducted virtually via Microsoft Teams. More recently we have returned to having face to face meetings which is preferable.

Covid certainly has not disappeared and remains a challenge for all our country, Eyre and Far North LHN and Ceduna. We have had quite a few cases, but thankfully no deaths due to Covid.

SA Health has assisted our local communities, particularly in managing outbreaks that have occurred in our Aboriginal Communities such as Koonibba. During February, the Ceduna Emu Farm, on Wirangu country, was converted to a COVID Accommodation Centre. This provided local people the opportunity to stay closer to home.

Staffing remains an ongoing challenge at the Hospital and Community and Allied Health. Furloughing due to COVID has impacted staff's ability to complete rosters and provide services while also operating a swabbing clinic.

Our doctor's workforce has undergone some positive changes with Dr Cathy Love providing obstetrics and general practice on an ongoing basis in Ceduna. We also welcome Dr Katy Jeffries who has also joined the general practice on an ongoing basis. We are, as always grateful to Dr Weregoda Senevirathna (A J), who has been with us for many years and provides anaesthetics and general practice as well as being a steady support to medical students, GPs and Locums and the practice staff in general. Ceduna also has visiting locums to take the practice up a five GP service.

Specialists are now returning to visiting Ceduna. Seeing a specialist face to face instead of having to travel to see one or use TeleHealth has been a relief for many in our community.

The Hospital Auxiliary has now completed the task of upgrading the bathrooms in the north wing of the Far West Senior Citizens Village. They were completed by fundraising efforts by the Auxiliary and donations from the Ceduna Foreshore Hotel. The Auxiliary celebrated its 40th birthday last year.

The Ceduna Senior Citizens Village celebrated its 50th birthday on the 10th August this year. The Auxiliary facilitated the building of a sensory garden at the village. The money for this project was donated by a member of the public who was a keen gardener and wanted to provide a garden to residents as part of his will. We thank his family for this contribution. The Ceduna Foreshore Hotel is also thanked for donating funds to help complete the sensory garden project.

The Far West Village has been given a Commonwealth Government grant of \$600,000 for a project to upgrade the facilities. This will involve taking out a wing of

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2021-22 ANNUAL REPORT of the Ceduna District Health Services Advisory Council Inc.
the Village, in order to extend the current residents' lounge room. It will look out over the sea, which will be lovely for the residents.

The Ceduna District Health Services has undertaken a co-design service plan which was completed earlier in 2022. The development of the plan involved our community, consumers, health leaders, staff, clinicians and partners. The outcome is a service plan that will guide our actions and efforts over the next five years and beyond.



A handwritten signature in black ink that reads "Yvonne Kloeden". The signature is written in a cursive, flowing style.

Yvonne Kloeden

Ceduna District Health Services Advisory Council

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Overview: about the agency

Our strategic focus

Our Purpose	<p>The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.</p> <p>The constitution is available at – Ceduna District Health Services HAC Inc website</p>
Our Vision	Not applicable
Our Values	Not applicable
Our functions, objectives and deliverables	<p>The Health Advisory Council undertakes an advocacy role on behalf of the community.</p>

Our organisational structure

Membership of the Health Advisory Council includes:

- 4 community members
- A worker from the Local Health Network

And can include:

- Nominee of Local Government
- A local Member of Parliament or their nominee
- A medical practitioner member

A list of current members is available at:

www.sahealth.sa.gov/CedunaDistrictHAC

Changes to the agency

During 2021-22 there were not changes to the agency’s structure and objectives as 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.

Far North 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 response to COVID-19

Not applicable.

Agency contribution to whole of Government objectives

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

Corporate performance summary

Not applicable

Employment opportunity programs

Program name	Performance
Not applicable	

Agency performance management and development systems

Performance management and development system	Performance
Not applicable	

Work health, safety and return to work programs

Not applicable

Executive employment in the agency

Not applicable

Financial performance –

Financial performance at a glance

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

Ceduna District Health Services Health Advisory Council Inc

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	0	4	4	4
Total Expenses	0	1,034	(1,034)	1,034
Net Result	0	(1,030)	(1,030)	(1,030)
Total Comprehensive Result	0	(1,030)	(1,030)	(1,030)

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	0	0	0	0
Non-current assets	0	25,659	25,659	26,689
Total assets	0	25,659	25,659	26,689
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	25,659	25,659	26,689
Equity	0	25,659	25,659	26,689

Ceduna District Health Services Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Total Income	0	1	1	4
Total Expenses	0	4	(4)	2
Net Result	0	(3)	(3)	2
Total Comprehensive Result	0	(3)	(3)	2

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	0	14	14	17
Non-current assets	0	0	0	0
Total assets	0	14	14	17
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	14	14	17
Equity	0	14	14	17

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

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

Contractors	Purpose	\$ Actual payment
Nil		Nil
	Total	Nil

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 and Wellbeing through the Eyre and Far North 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 to report

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

Reporting required under the *Carers' Recognition Act 2005*

Not applicable

Public complaints

Number of public complaints reported

An Eyre and Far North Local Health Network response will be provided in the 2021-22 Eyre and Far North Local Health Network Annual Report, which will be available on the SA Health website.

Service Improvements

Not applicable.

Compliance Statement

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

Appendix: Audited financial statements 2021- 22

Galpins

Accountants, Auditors
& Business Consultants



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Ceduna District Health Services 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 Ceduna District Health Services Health Advisory Council Inc. presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Ceduna District Health Services 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.

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
Director

21/09/2022

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2021-22 ANNUAL REPORT of the Ceduna District Health Services Advisory Council Inc.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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


Yvonne Kloeden
Presiding Member of the Ceduna District Health Services
Health Advisory Council Inc
7 / 9 / 2022


Hudson Vjeira
Chief Finance Officer
08 / 09 / 2022

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2021-22 ANNUAL REPORT of the Ceduna District Health Services Advisory Council Inc.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Resources received free of charge	2	4	4
Total income		<u>4</u>	<u>4</u>
Expenses			
Depreciation	4	1,030	1,030
Audit fees		4	4
Total expenses		<u>1,034</u>	<u>1,034</u>
Net result		<u>(1,030)</u>	<u>(1,030)</u>
Total comprehensive result		<u>(1,030)</u>	<u>(1,030)</u>

The accompanying notes form part of these financial statements.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020	<u>27,719</u>	<u>27,719</u>
Net result for 2020-21	<u>(1,030)</u>	<u>(1,030)</u>
Total comprehensive result for 2020-21	<u>(1,030)</u>	<u>(1,030)</u>
Balance at 30 June 2021	<u>26,689</u>	<u>26,689</u>
Net result for 2021-22	<u>(1,030)</u>	<u>(1,030)</u>
Total comprehensive result for 2021-22	<u>(1,030)</u>	<u>(1,030)</u>
Balance at 30 June 2022	<u>25,659</u>	<u>25,659</u>

The accompanying notes form part of these financial statements.

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2021-22 ANNUAL REPORT of the Ceduna District Health Services Advisory Council Inc.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	2022	2021
	\$ '000	\$ '000
Net cash provided by/(used in) operating activities	<u>-</u>	<u>-</u>
Net cash provided by/(used in) investing activities	<u>-</u>	<u>-</u>
Net cash provided by/(used in) financing activities	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	2022	2021
		\$ '000	\$ '000
Non-current assets			
Property, plant and equipment	4	25,659	26,689
Total non-current assets		<u>25,659</u>	<u>26,689</u>
Total assets		<u>25,659</u>	<u>26,689</u>
Net assets		<u>25,659</u>	<u>26,689</u>
Equity			
Retained earnings		25,659	26,689
Total equity		<u>25,659</u>	<u>26,689</u>

The accompanying notes form part of these financial statements.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1 About Ceduna District Health Services Health Advisory Council Inc (the Advisory Council)

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

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

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

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

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

1.2 Basis of preparation

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

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

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.

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

1.3 Equity

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

1.4 Changes in accounting policy

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

1.5 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.

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 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 \$'000	Buildings \$'000	Total \$'000
Carrying amount at the beginning of the period	220	26,469	26,689
Depreciation	-	(1,030)	(1,030)
Carrying amount at the end of the period	220	25,439	25,659
Gross carrying amount			
Gross carrying amount	220	29,639	29,859
Accumulated depreciation	-	(4,200)	(4,200)
Carrying amount at the end of the period	220	25,439	25,659

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 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.

7 Remuneration of Council members

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

CEDUNA DISTRICT HEALTH SERVICES HEALTH ADVISORY COUNCIL INC
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

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 \$4,000 (\$4,000) 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 for nil consideration.

3 Property, plant and equipment

3.1 Acquisition and recognition

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

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

3.2 Depreciation

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

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

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

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

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

3.3 Revaluation

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

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

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

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

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

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

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.