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**Government
of South Australia**

MID NORTH HEALTH ADVISORY COUNCIL INC

2021-22 Annual Report

MID NORTH HEALTH ADVISORY COUNCIL INC

C/- Jamestown Hospital and Health Service

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2021-22 ANNUAL REPORT for the Mid North Health 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 *Health Care Act 2008, Health Care (Governance) Amendment Act 2021* 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 Mid North Health Advisory Council Inc by:

Stephen Richmond

Presiding Member

Date 29 September 2022

Signature

A handwritten signature in black ink, appearing to be 'S. Richmond', written over a faint horizontal line.

From the Presiding Member



During 2021-22 the Mid North Health Advisory Council (HAC) continued to meet regularly as per the meeting schedule. To enable this to happen, the Mid North HAC made use of technology and conducted remote meetings online.

While this style of meeting is less than ideal, and face-to-face meetings are preferred, the Mid North HAC persisted with online meetings and continued to hold highly productive discussions with positive outcomes and developments for the Mid North Community. The members of the Mid North HAC should be commended for their flexibility and adapting to digital technology to attend meetings.

However, rural digital infrastructure is lacking, which means that randomly some members have difficulty attending or remaining in the meeting due to 'dropouts'. Governments need to improve rural infrastructure to ensure we have the same access to digital services as those in metropolitan regions, regardless of where we live.

The 2021 Annual General Meeting (AGM) was held face to face. To facilitate this, it was held offsite at the Booleroo Centre Town Hall.

As in all parts of Australia, the COVID-19 pandemic has been challenging. We have all had to be flexible and adapt to constantly changing advice, restrictions and changes in how communities engage with each other.

The Yorke and Northern Local Health Network (YNLHN) have planned well and supported the EO/DONs to provide safe workplaces, continued hospital access, care in our community, and the ability to contain COVID-19 cases within our aged care facilities. Medical staff are not exempt from contracting COVID-19, and many health staff have had COVID-19. The flexibility of staff to support each other has enabled flexible and stretched rosters to maintain our health services and hospitals to continue functioning. EO/DONs Ryan Ackland (Booleroo Centre), Joan Luckraft (Orroroo) and Tess Noonan (Jamestown and Peterborough) are to be commended for their support and mentoring of their staff during the COVID-19 pandemic and for providing continual health care for their communities. The YNLHN should also be commended for their support, which allows the EO/DONs to successfully fulfil their roles.

In February 2022, it was expected that Moira Noonan would return to her position of EO/DON at Jamestown and Peterborough, allowing Tess Noonan to return to her position of EO/DON at Crystal Brook and Port Broughton. However, just prior to her return Moira Noonan resigned from her position. The YNLHN reconsidered the ineffectiveness of the multi-campus EO/DON position across Jamestown and Peterborough and has determined that these positions would be separated. Recruitment for separate EO/DON roles for Jamestown and Peterborough commenced, with Tess Noonan remaining in place until these positions can be filled.

In December 2021, the Booleroo Centre Community welcomed a new permanent doctor. Dr Dapo had successfully been recruited from the UK and quickly settled in and was highly appreciated by the Booleroo Centre Community. Regretfully, for family reasons, Dr Dapo could not stay in Booleroo Centre, posting his resignation at the end of June 2022, relocating to the Mount Gambier Region.

Community support of the Booleroo Centre Hospital always has been and still is extremely strong. This can be seen in the transformation of the garden at the northern end of the hospital, adjacent to and accessed by the residential section of the hospital. What was once the vegetable and chook run has now been transformed into a lawned and friendly garden space. Members of the Mid North HAC have been highly supportive and involved in this project, alongside many other community groups who have also been actively involved.

Jamestown Community members have been considering how best to utilise a generous community estate bequest. Consultation with staff and the donor's extended family has considered the ensuing of the wards in the Vercoe Wing, the creation of a new A&E waiting area and upgrading of the bathroom that services Stage 2 recovery to be the best use of funds. A consultant was engaged to draft the scope and design of the redevelopment and to estimate costs. As was expected, the costs exceeded the value of the bequest. The Mid North HAC will now look to partner with the YNLHN to realise and complete this project.

The Orroroo Hospital and Community Home have seen many improvements and upgrades from 2021 to 2022. These include the addition of new cupboards in A&E, installation of an automated door at the hospital entrance, new freezers at both the hospital and community home, the purchase of a Mindray D3 defibrillator for A&E, a new vaccine fridge, new high flow oxygen delivery device, hospital entrances have been resurfaced to prevent trip hazards, and a backup diesel storage tank has been installed to provide fuel for the backup generator. In addition, for aged care, a Tovertafel (3D light projection system) has been installed to assist those with dementia etc. All these improvements have been provided through operational funds from the Orroroo Hospital budget.

During 2021-22 the Peterborough Community continued to have their medical needs met through the provision of locum doctors funded by the YNLHN. Pandemic State border closures were a challenge, as was the competition to attract locum doctors by other communities within South Australia and the increasingly higher wages paid to locums interstate.

One of the residences owned by the Mid North HAC in Peterborough was deemed no longer to be suitable for accommodation for visiting medical staff for a variety of reasons. The Mid North HAC resolved that it was in the best interests of the community that this house is sold, as the renovation costs required to bring it to a suitable standard and the ongoing maintenance required were cost prohibitive. This conclusion was supported by an independent report. The decision was supported by the YNLHN Governing Board. An application for sale was applied for. As the property is in the ownership of the Mid North HAC, a government entity created by legislation, any sale must be approved by Department for Infrastructure and Transport (DIT). DIT also determine all fees and charges.

The fees associated with the sale of this property, as determined by DIT, are approximately three times the current market fees for the sale of a residential property in Peterborough. The Mid North HAC determined that a sale under those conditions was not in the best interest of the Peterborough Community.

The Mid North HAC has written to the Minister requesting an opportunity to discuss the issue and have the sales fees reduced to those currently used in the Peterborough residential real estate market. To date, no response has been received, partly due to a new Government being elected in March 2022. As a result, at present, a sale for this property is not being progressed.

The Mid North HAC is still seeking to acquire property adjacent to the Peterborough Hospital in Claire Street Peterborough. The previous Government indicated that the land would have to be purchased. The Peterborough Community has objected to this proposal, indicating that as the land is already Crown Land, it should be simply transferred to the Mid North HAC, which is a government body created under legislation. This is being pursued, but yet, there has been no response from the Minister. The acquirement of this land parcel will allow in future years to create an ageing-in-place precinct adjacent to the Peterborough Hospital and Goyder's Line Medical Centre, with all the services they provide. In addition, long-term access to the Men's Shed and Community Garden could be gained via Claire Street, without the need to drive through the Peterborough Hospital and Goyder's Line Medical Centre. While it is possible to lease access via Claire Street, this is not practical, as the lease initially offered was at market rates and does not address the need for the Men's Shed to establish an independent power supply from Claire Street.

The Mid North HAC is an active body with an active membership. It is healthy to have a mix of both new and long-term members. At the 2021 AGM, long-term member Noreen Arthur retired to pursue personal interests. Noreen had been a member since 2008. Toni Bastian was welcomed to the Mid North HAC, replacing Noreen as a Booleroo Centre Community Member.

Thank you to all the Mid North HAC members, all of whom fulfil their role and their commitments to the communities they represent. These commitments include attendance of six evening meetings annually, plus the reading of materials and various session motions from time to time.

Thank you also to the various staff from the YNLHN who attend and support Mid North HAC meetings, but who also facilitate the operation of the Mid North HAC and answer the many questions the Mid North HAC asks and support the many suggestions the Mid North HAC provides.



Stephen Richmond

Mid North Health Advisory Council Inc.

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Overview: about the agency

Our strategic focus

Our Purpose	<p>The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.</p> <p>The constitution is available at www.sahealth.sa.gov.au/MidNorthHAC</p>
Our Vision	Not applicable
Our Values	Not applicable
Our functions, objectives and deliverables	<p>The Health Advisory Council undertakes an advocacy role on behalf of the community.</p>

Our organisational structure

Membership of the Health Advisory Council can include:

- Up to eight community members
- One Local Government nominee
- A local Member of Parliament, or their nominee
- Up to two Medical Practitioner members
- One employee from the Booleroo Centre District Hospital and Health Services, or Jamestown Hospital and Health Service or Orroroo and District Health Service, or Peterborough Soldiers' Memorial Hospital and Health Service

A list of current members is available at:

www.sahealth.sa.gov.au/MidNorthHAC

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)

Yorke and Northern Local Health Network Inc

Balaklava Riverton Health Advisory Council Inc

Lower North Health Advisory Council Inc

Northern Yorke Peninsula Health Advisory Council Inc

Port Broughton District Health Advisory Council Inc

Port Pirie Health Service Advisory Council Inc

Southern Flinders Health Advisory Council Inc

Yorke Peninsula 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

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

Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable		

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.

Mid North 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	126	126	521
Total Expenses	0	1,136	(1,136)	1,124
Net Result	0	(1,010)	(1,010)	(603)
Total Comprehensive Result	0	(1,010)	(1,010)	(603)

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	0	540	540	518
Non-current assets	0	15,962	15,962	17,512
Total assets	0	16,502	16,502	17,512
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	16,502	16,502	17,512
Equity	0	16,502	16,502	17,512

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Mid North 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	6	6	8
Total Expenses	0	30	(30)	37
Net Result	0	(24)	(24)	(29)
Total Comprehensive Result	0	(24)	(24)	(29)

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	2020-21 Actual \$000s
Current assets	0	411	411	449
Non-current assets	0	0	0	0
Total assets	0	411	411	449
Current liabilities	0	0	0	14
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	14
Net assets	0	411	411	435
Equity	0	411	411	435

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
Not applicable		0

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

Consultancies	Purpose	\$ Actual payment
Not applicable		0
	Total	0

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

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
Not applicable		0

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

Contractors	Purpose	\$ Actual payment
Not applicable		0
	Total	0

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

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, including actions that cannot be undertaken without the approval of the Minister.

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

The Constitutions identify the actions to be undertaken in the event of a conflict of interest. All declared conflicts of interest are reported to the Minister for Health through the Yorke and Northern Local Health Network Inc.

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

Public interest disclosure

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

0

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

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
<i>Health Care Act 2008</i>	Part 4 Health Advisory Councils, Division 2 Functions and Powers, 18 Functions

- *Act as an advocate to promote the interests of the community.*
 - During 2021-22 the Mid North HAC consistently sought reports of the re-availability of PCR testing and vaccination opportunities for COVID-19 available within our region. Where the Mid North HAC found these services inadequate to meet community needs, requests were made to both the YNLHN and the EO/DONs to find ways to support and provide these services in the community.
 - The Mid North HAC actively participated in the Service Mapping process, requesting updates at Mid North HAC meetings and attending the Service Mapping Planning meetings.
 - The Mid North HAC constantly sought information regarding the provision of medical services to the Peterborough Community and was able to keep the community informed regarding the availability of locum doctors and how best to access medical services.
- *Provide advice about a relevant aspect of the provision of health services and relevant health issues, goals, priorities, plans and strategic initiatives.*
 - The Mid North HAC has an active Facebook page, which is updated weekly. The content shared comes from a variety of sources, including SA Health, YNLHN, Goyder's Line Medical and original posts.
- *Encourage community participation in programs.*
 - This is facilitated by the Mid North HAC Facebook page, sharing content as above.
- *Consult with other bodies that are interested in the provision of health services.*
- *Provide advice to the Minister about any matter referred to it by the Minister or CE.*
- *Provide advice to the Yorke and Northern Local Health Network Governing Board for an incorporated hospital about any matter referred to it by the Board.*
- *Participate in consultation or assessment process associated with the selection of senior staff.*
 - The only staff the Mid North HAC is invited to be involved in is the recruitment of our EO/DONs. In June 2022, the Mid North HAC participated in the interview of two candidates for the positions of EO/DON at both the Jamestown and Peterborough Hospitals.

- *Act as trustee and participate in budget discussions and financial management or development processes; and to undertake fundraising activities.*
 - The Mid North HAC has not been invited to take part in any discussions regarding financial management or budgets. The hospitals in the Mid North are very well supported by Hospital Auxiliaries, who do an exemplary job of fundraising in the community for our hospitals. To compete with an auxiliary to fundraise would be confusing for the community and diminish the important function of the auxiliary. The Mid North HAC has a history of partnering with an auxiliary to fundraise jointly when required.
- *Provide advice about the management of resources for health services; and provide assistance with fundraising activities.*

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 Yorke and Northern Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2020-21
Not applicable			

Additional Metrics	Total
Not applicable	

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

Service Improvements

Not applicable

Compliance Statement

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

Appendix: Audited financial statements 2021-22



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

Report on the Financial Report

Audit Opinion

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

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Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Director

21/09/2022

MID NORTH HEALTH ADVISORY COUNCIL INC
CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

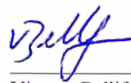
- financial statements of the Mid North Health Advisory Council Inc:
 - are in accordance with the accounts and records of the Advisory Council;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Advisory Council at the end of the financial year and the result of its operation and cash flows for the financial year.

- Internal controls employed by Mid North Health Advisory Council Inc for the financial year over its financial reporting and its preparation of financial statements have been effective.



Stephen Richmond
Presiding Member of the Mid North Health Advisory Council
Inc.

5 / 9 / 2022



Vincent Bellifemini
Chief Finance Officer

06 / 09 / 2022

MID NORTH HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Interest received		2	-
Resources received free of charge	2	104	3
Donations		20	518
Total income		126	521
Expenses			
Depreciation	4	1,133	1,121
Audit fees		3	3
Total expenses		1,136	1,124
Net result		(1,010)	(603)
Total comprehensive result		(1,010)	(603)

The accompanying notes form part of these financial statements.

MID NORTH HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	2022 \$ '000	2021 \$ '000
Current assets			
Cash and cash equivalents		21	1
Interest receivable		1	-
Term deposits		518	517
Total current assets		540	518
Non-current assets			
Property, plant and equipment	3	15,962	16,994
Total non-current assets		15,962	16,994
Total assets		16,502	17,512
Net assets		16,502	17,512
Equity			
Asset revaluation surplus		7,873	7,873
Retained earnings		8,629	9,639
Total equity		16,502	17,512

The accompanying notes form part of these financial statements.

MID NORTH HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020	7,873	10,242	18,115
Net result for 2020-21	-	(603)	(603)
Total comprehensive result for 2020-21	-	(603)	(603)
Balance at 30 June 2021	7,873	9,639	17,512
Net result for 2021-22	-	(1,010)	(1,010)
Total comprehensive result for 2021-22	-	(1,010)	(1,010)
Balance at 30 June 2022	7,873	8,629	16,502

The accompanying notes form part of these financial statements.

MID NORTH 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		
Donations received	20	518
Cash generated from operations	<u>20</u>	<u>518</u>
Net cash provided by/(used in) operating activities	<u>20</u>	<u>518</u>
Cash outflows		
Purchase of investments	-	(517)
Cash used in investing activities	<u>-</u>	<u>(517)</u>
Net cash provided by/(used in) investing activities	<u>-</u>	<u>(517)</u>
Net increase/(decrease) in cash and cash equivalents	20	1
Cash and cash equivalents at the beginning of the period	1	-
Cash and cash equivalents at the end of the period	<u>21</u>	<u>1</u>

The accompanying notes form part of these financial statements.

1 About Mid North 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 Yorke and Northern 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.

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.

MID NORTH 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 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	101	-
Services	3	3
Total resources received free of charge	104	3

During 2021-22 completed capital works at the Jamestown and Booleroo Health Services were transferred to the Advisory Council from Yorke and Northern 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 Yorke and Northern 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 Yorke and Northern 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

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

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 \$'000	Buildings \$'000	Total \$'000
Carrying amount at the beginning of the period	881	16,113	16,994
Assets received free of charge	-	101	101
Depreciation	-	(1,133)	(1,133)
Carrying amount at the end of the period	881	15,081	15,962
Gross carrying amount			
Gross carrying amount	881	19,624	20,505
Accumulated depreciation	-	(4,543)	(4,543)
Carrying amount at the end of the period	881	15,081	15,962

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 Financial instruments / financial risk management

6.1 Financial risk management

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

6.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$540,000 (\$518,000) consist of cash and cash equivalents \$21,000 (\$1,000), receivables \$1,000 (\$0,000) and term deposits \$518,000 (\$517,000).

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

7 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 Yorke and Northern 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.

8 Remuneration of Council members

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



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

Report on the Financial Report

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

Health Advisory Council's Responsibility for the Financial Report

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

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Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Director

21/09/2022

MID NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

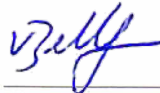
- financial statements of the Mid North Health Advisory Council Inc Gift Fund Trust:
 - are in accordance with the accounts and records of the Trust;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Trust at the end of the financial year and the result of its operation and cash flows for the financial year.

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



Stephen Richmond
Presiding Member of Mid North Health Advisory Council Inc
(the Trustee)

5 / 9 / 2022



Vincent Bellifemini
Chief Finance Officer

06 / 09 / 2022

MID NORTH 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		1	4
Resources received free of charge	2	2	2
Donations		3	2
Total income		6	8
Expenses			
Grants		28	35
Audit fees		2	2
Total expenses		30	37
Net result		(24)	(29)
Total comprehensive result		(24)	(29)

The accompanying notes form part of these financial statements.

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

	2022	2021
	\$ '000	\$ '000
Current assets		
Cash and cash equivalents	121	57
Interest Receivable	-	1
Term Deposits	290	391
Total current assets	411	449
Total assets	411	449
Current liabilities		
Payables and accrued expenses	-	14
Total liabilities	-	14
Net assets	411	435
Equity		
Retained earnings	411	435
Total equity	411	435

The accompanying notes form part of these financial statements.

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

	Retained earnings	Total equity
	\$ '000	\$ '000
Balance at 30 June 2020	464	464
Net result for 2020-21	(29)	(29)
Total comprehensive result for 2020-21	(29)	(29)
Balance at 30 June 2021	435	435
Net result for 2021-22	(24)	(24)
Total comprehensive result for 2021-22	(24)	(24)
Balance at 30 June 2022	411	411

The accompanying notes form part of these financial statements.

MID NORTH 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	-
Donations	3	2
Cash generated from operations	<u>4</u>	<u>2</u>
Cash outflows		
Payments of grants	(42)	(21)
Cash used in operations	<u>(42)</u>	<u>(21)</u>
Net cash provided by/(used in) operating activities	<u>(38)</u>	<u>(19)</u>
Cash flows from investing activities		
Cash inflows		
Proceeds from sale/maturities of investments	102	-
Cash generated from investing activities	<u>102</u>	<u>-</u>
Net cash provided by/(used in) investing activities	<u>102</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	64	(19)
Cash and cash equivalents at the beginning of the period	57	76
Cash and cash equivalents at the end of the period	<u>121</u>	<u>57</u>

The accompanying notes form part of these financial statements.

MID NORTH 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 Mid North Health Advisory Council Inc Gift Fund Trust (the Trust)

The Trust is a not-for-profit entity and was established by virtue of a deed executed between the Department for Health and Wellbeing and Mid North Health Advisory Council Inc (the Trustee).

The financial statements include all controlled activities of the Trust.

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

The Trust is controlled by Yorke and Northern 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.

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 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.

MID NORTH HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
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 \$2,000 (\$2,000) by Yorke and Northern 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 Yorke and Northern Local Health Network Inc for nil consideration.

3 Contingent assets and liabilities

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

4 Financial instruments / financial risk management

4.1 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.

4.2 Categorisation of financial instruments

All financial instruments are measured at amortised costs. Total financial assets of \$411,000 (\$449,000) consist of cash and cash equivalents \$121,000 (\$57,000), receivables \$0,000 (\$1,000) and term deposits \$290,000 (\$391,000).

Financial liabilities consist of accrued expenses \$0,000 (\$14,000).

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

5 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 Yorke and Northern Local Health Network Inc and the members of Mid North Health Advisory Council Inc.

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

6 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.