

OFFICIAL



**Government
of South Australia**

**PORT LINCOLN HEALTH ADVISORY
COUNCIL INC.
2022-23 Annual Report**

PORT LINCOLN HEALTH ADVISORY COUNCIL INC.

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OFFICIAL

To:

Hon Chris Picton MP

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Public Sector Act 2009 (Act) (Part 3, s12)* and the *Public Sector Regulations 2010 (Regulations) (Part 2, s7)* and the requirements of *Premier and Cabinet Circulate PC013 Annual Reporting*.

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

Submitted on behalf of the Port Lincoln Health Advisory Council by:

Harry Miller

Presiding Member

Date 29 September 2023

Signature 

From the Presiding Member

How quickly a year goes by, and it still asks the question, have we done the best we can to represent the consumers of our community as the representative body? When it is evaluated, you can only do as best you can with the resources, policies, and procedures available to you to make decisions that are considered effective for our region. Most of us that participate in this process will say there is still work to do considering the issues we have faced in the health sector over the last two years.

The aftermath of the pandemic is still going, and it will be interesting to see the findings the Commonwealth government will come up with on how this pandemic has affected service across a range of government service compared to how the world has and will. I'm sure State government agencies will implement processes of quality improvement, delivering service to patients, families and communities on review of the pandemic.

I am sure there will be requirement of the Health Advisory Council (HAC) to develop internal procedural systems that are effective towards the role we provide as the ears and eyes of the community, support the design and development of plans to meet the challenges and to return to some form of normality as health services deliver.

I would like to acknowledge the long-term work of Ms Chris Jenner who has been a long-term participant, mentor and associated member of the Port Lincoln Hospital and HAC. It was unfortunate to lose her experience and knowledge on our committee due to personal frustration, some of us share, when our community is overlooked by service which are considered necessary for long term care of our community and its peoples.

We have also had good stories come out this year with congratulations to Dr John Williams who become the Australian Medical Association (AMA) SA President. We appreciate having a doctor willing to work with us and provide his medical perspective to assist with managing program changes and to see improvement between the private and public sector in the health field.

A big thank you to the tireless work and support of Ms Verity Paterson who always made herself available to our committee and represented the views, needs and wants of our communities within the Eyre and far North Local Health Network (EFNLHN) including affiliated services and networks.

It is pleasing to participate in our HAC's willingness to seek options in service delivery and speak about improvements even though we don't have full control of the ability to make these changes in a timeframe suitable to our community needs and wants. Our HAC has looked at consumer driven research working harder to ensure we hear more from the community. This is what happens when you have a collective group of community professionals wanting to be conservative as well as innovative in working with staff of the EFNLHN and more directly staff of the Lock community health and the Port Lincoln Hospital, who we respect and appreciate their work as front line staff providing health care to our people and their families.

There are many initiatives that we will continue to be involved with and through special interest in area such as dementia, age care services, palliative care, mental health access affecting the patient journey. We are concerned in areas as well; such as specialist service and access to these services, the cost of airfares . These things are out of our control, but we at least consider these circumstances and provide information on behalf of individuals and families.

Being part of a HAC is both busy and sometimes satisfying knowing that you are part of one of the largest industries in people service and it brings many challenging issues and again sometime rewarding outcomes. Like most committees, it is often hard to fulfil all eligible seats on the committee and if you are interested, please seek more information as to how you personally can become involved in this forum.

I would like to thank Ms Andrea Broadfoot for her time and energy as she has assisted me as HAC presiding member. I would like to extend a vote of confidence for the leadership Mr Andrew Hentschke, Chair of the Lock Community Health Service, and the people of Lock and surroundss that work with us and bring to our attention the needs of service requirement of the regional locations that sometime feel isolated. I would like to thank all other members of their support and role they play to improve our work at a committee level and look forward to continuing the relationship I have with these community minded individuals as well as the administration support provided to us by EFNLHN.

Thank you all for the year and we look forward to serving you with a consumer driven focus to achieve outcomes on your behalf, create workable systems and pathways as we all go through our health journey as a patient, family and community, that is culturally appropriate and respectful to all citizens of our communities.



Harry Miller

Port Lincoln Health Advisory Council Inc.

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Overview: about the agency

Our strategic focus

Our Purpose	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. The constitution is available at www.sahealth.sa.gov.au/PortLincolnHAC website
Our Vision	Not applicable
Our Values	Not applicable
Our functions, objectives and deliverables	The Health Advisory Council undertakes an advocacy role on behalf of the community.

Our organisational structure

Membership of the Health Advisory Council includes:

Up to eight community members – each from the local areas of the District Council of Port Lincoln.

And can include:

- Nominee of Local Government
- A local Member of Parliament or their nominee
- A medical practitioner member
- A worker from the Local Health Network

A list of current members is available at:

www.sahealth.sa.gov.au/PortLincolnHAC

Changes to the agency

During 2022-23 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister



Hon Chris Picton MP is the Minister for Health and Wellbeing in South Australia.

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

Our Executive team

Not applicable

Legislation administered by the agency

Not applicable

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

Eyre and Far North Local Health Network Inc.

Ceduna District Health Services Advisory Council Inc.

Eastern Eyre Health Advisory Council Inc.

Far North Health Advisory Council Inc.

Lower Eyre Health Advisory Council Inc.

Mid-West Health Advisory Council Inc.

The agency’s performance

Performance at a glance

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

Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable		

Corporate performance summary

Not applicable

Employment opportunity programs

Program name	Performance
Not applicable	

Agency performance management and development systems

Performance management and development system	Performance
Not applicable	

Work health, safety and return to work programs

Not applicable

Executive employment in the agency

Not applicable

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

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

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

Port Lincoln Health Advisory Council Inc Gift Fund Trust

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	0	1	1	0
Total Expenses	0	1	1	0
Net Result	0	0	0	0
Total Comprehensive Result	0	0	0	0

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	0	130	130	0
Non-current assets	0	0	0	0
Total assets	0	130	130	0

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current liabilities	0	0	0	0
Non-current liabilities	0	0	0	0
Total liabilities	0	0	0	0
Net assets	0	130	130	0
Equity	0	130	130	0

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
Nil		Nil

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

Consultancies	Purpose	\$ Actual payment
Nil		Nil
	Total	Nil

Data for previous years is available at: Not applicable

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
Nil		Nil

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

Contractors	Purpose	\$ Actual payment
Nil		\$ Nil
	Total	\$ Nil

Data for previous years is available at: [insert hyperlink to specific data.sa page](#) and ensure data sources are referenced.

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

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

Risk management

Risk and audit at a glance

Not applicable

Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable	

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

Strategies implemented to control and prevent fraud

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

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

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

Data for previous years is available at: Not applicable

Public interest disclosure

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

Nil to report.

Data for previous years is available at: Not applicable

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

Reporting required under any other act or regulation

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

The Health Care Act 2008 requires Port Lincoln HAC Inc to provide an Annual Report to the Minister annually, including audited financial statements, within three months of the end of each financial year. This requirement was met in 2022-23.

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

Reporting required under the *Carers' Recognition Act 2005*

Nil

Public complaints

Number of public complaints reported

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

Service Improvements

Not applicable

Compliance Statement

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

Appendix: Audited financial statements 2022-23

Galpins

Accountants, Auditors
& Business Consultants



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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE PORT LINCOLN HEALTH ADVISORY COUNCIL INC.

Report on the Financial Report

Audit Opinion

We have audited the accompanying financial report of Port Lincoln Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Port Lincoln 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 Port Lincoln Health Advisory Council Inc. as at 30 June 2023 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

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

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

Health Advisory Council's Responsibility for the Financial Report

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

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



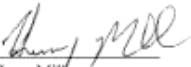
Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

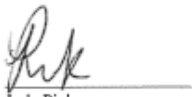
26/09/2023

PORT LINCOLN HEALTH ADVISORY COUNCIL INC
CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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


Harry Miller
Presiding Member of the Port Lincoln Health Advisory Council
Inc
12 / 09 / 2023


Judy Pink
Acting Chief Finance Officer
12 / 09 / 2023



PORT LINCOLN HEALTH ADVISORY COUNCIL INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

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

The accompanying notes form part of these financial statements.

PORT LINCOLN HEALTH ADVISORY COUNCIL INC
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	2023	2022
	\$ '000	\$ '000
Total assets	-	-
Total liabilities	-	-
Net assets	-	-
Total equity	-	-

The accompanying notes form part of these financial statements.

PORT LINCOLN HEALTH ADVISORY COUNCIL INC
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

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

The accompanying notes form part of these financial statements.

PORT LINCOLN HEALTH ADVISORY COUNCIL INC
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	2023 \$ '000	2022 \$ '000
Net cash provided by/(used in) operating activities	-	-
Net cash provided by/(used in) investing activities	-	-
Net cash provided by/(used in) financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	-	-
Cash and cash equivalents at the beginning of the period	-	-
Cash and cash equivalents at the end of the period	-	-

The accompanying notes form part of these financial statements.

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

1 About Port Lincoln Health Advisory Council Inc

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

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

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

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

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

1.1 Objectives and activities

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

The Advisory Council is established to:

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

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

2 Resources received free of charge

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

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

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

3 Contingent assets and liabilities

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

4 Key Management Personnel

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

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

5 Remuneration of Council members

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

Galpins

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

Report on the Financial Report

We have audited the accompanying financial report of Port Lincoln Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising summary of significant accounting policies and other explanatory information, and the statement by the presiding member and operational finance manager.

In our opinion, the financial report of Port Lincoln 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 Port Lincoln Health Advisory Council Inc. Gift Fund Trust as at 30 June 2023 and the results of its operations and its cash flows for the year then ended.

Basis for Opinion

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

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

Emphasis of Matter

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

Health Advisory Council's Responsibility for the Financial Report

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

Auditor's Responsibility for the Audit of the Financial Report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS



Jessica Kellaway CA, CPA, Registered Company Auditor
Partner

26/09/2023

PORT LINCOLN HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

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


Harry Miller
Presiding Member of Port Lincoln Health Advisory Council Inc
(the Trustee)

12 / 09 / 2023


Judy Pink
Acting Chief Finance Officer

12 / 09 / 2023

PORT LINCOLN HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2023

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

The accompanying notes form part of these financial statements.

PORT LINCOLN HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF FINANCIAL POSITION
As at 30 June 2023

	2023 \$ '000
Current assets	
Right to receive cash	130
Total current assets	<u>130</u>
Total assets	<u>130</u>
Net assets	<u>130</u>
Equity	
Retained earnings	130
Total equity	<u>130</u>

The accompanying notes form part of these financial statements.

PORT LINCOLN HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2023

	Note	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2022		-	-
Net result for 2022-23		-	-
Total comprehensive result for 2022-23		-	-
Net assets received from an administrative restructure	1.4	130	130
Balance at 30 June 2023		130	130

The accompanying notes form part of these financial statements.

PORT LINCOLN HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST
STATEMENT OF CASH FLOWS
For the year ended 30 June 2023

	2023 \$ '000
Net cash provided by/(used in) operating activities	-
Net cash provided by/(used in) investing activities	-
Net cash provided by/(used in) financing activities	-
Net increase/(decrease) in cash and cash equivalents	-
Cash and cash equivalents at the beginning of the period	-
Cash and cash equivalents at the end of the period	-

The accompanying notes form part of these financial statements.

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

1 About Port Lincoln 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 Port Lincoln Health Advisory Council Inc (the Trustee).

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

The financial statements include all controlled activities of the Trust.

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

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

1.1 Objectives and activities

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

The Trust is established to:

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

1.2 Basis of preparation

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

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

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

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

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

Cash flows include GST in the Statement of Cash Flows.

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

1.3 Changes in accounting policy

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

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

1.4 Administrative restructure - transferred in

The Trust was established during 2022-23 and control of its share of the net assets of CHGF HAC Gift Fund was transferred to the Trust. Net assets transferred in consist of the right to receive cash (\$130,000). The physical transfer of cash will occur in 2023-24.

2 Resources received free of charge

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

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

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

3 Contingent assets and liabilities

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

4 Key Management Personnel

Key management personnel of the Trust include the Minister, the Chief Executive of the Department for Health and Wellbeing, board members and the Chief Executive Officer of Eyre and Far North Local Health Network Inc and the members of Port Lincoln Health Advisory Council Inc.

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

5 Remuneration of Council members

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