

OFFICIAL



**Government  
of South Australia**

# County Health Gift Fund Health Advisory Council

## **2022-23 Annual Report**

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL

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Date presented to Minister: 29 September 2023

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 *Health Care Act 2008* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

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

A handwritten signature in black ink, appearing to read 'Jeff Fuller', is positioned here.

Jeffrey Fuller

Presiding Member

28 July 2023

## From the Presiding Member



The Country Health Gift Fund Health Advisory Council Inc. continued in 2022-2023 with its focus on holding assets on trust for Nominated Health Advisory Councils and ensuring that the funds are administered legally and appropriately, such as meeting the minimum expenditure requirements.

I am pleased to report that the minimum expenditure requirements were met for the 2022-23 financial year. The Country Health Gift Fund Health Advisory Council Inc. continues to implement the delegation procedure to support unincorporated Health Advisory Councils to effectively and appropriately undertake expenditure.

In addition to the core role of the Health Advisory Council, it has also monitored the progress towards the transfer of gift funds to the nine newly incorporated Health Advisory Councils in regional South Australia. During the current financial year these regional Health Advisory Councils have all been granted an ABN and Deductible Gift Recipient status by the Australian Tax Office. The transfer of property has been completed to all the regional Health Advisory Councils with the transfer of funds completed to six of these councils.

The incorporation project is expected to be complete early in the 2023-2024 financial year. The final stage involves the transfer of funds to the remaining regional Health Advisory Councils, after which the approval of Minister will be sought to dissolve the Country Health Gift Fund Health Advisory Council Inc.

A handwritten signature in black ink that reads "Jeff Fuller".

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

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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	The Health Advisory Council was established by the then Minister for Health and Ageing to undertake an advocacy role on behalf of the community and to provide advice in relation to health matters, amongst other functions.  The constitution is available at – <a href="http://www.sahealth.sa.gov.au">www.sahealth.sa.gov.au</a>
<b>Our Vision</b>	Not applicable.
<b>Our Values</b>	Not applicable.
<b>Our functions, objectives and deliverables</b>	The Health Advisory Council is established in relation to the Minister and the Flinders and Upper North Local Health Network Incorporated, the Eyre and Far North Local Health Network Incorporated, and the Yorke and Northern Local Health Network Incorporated, hospitals incorporated under section 29 of the <i>Health Care Act 2008</i> (“the Act”).  The Health Advisory Council acts in accordance with the Act and give effect to the policies from time to time determined by the Minister. It operates in accordance with the strategic objectives of the Government of South Australia.

### Our organisational structure

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

- Hospital or health service management
- Business management
- Trusts or financial management
- Legal experience
- Community participation
- Knowledge or experience of the needs of People of Aboriginal or Torres Strait Islander Descent
- Such other skills and experience as the Minister considers appropriate.

Members as of 30 June 2023 were:

- Professor Jeffery Fuller – Presiding member
- Professor Mark Mackay
- Tony McArthur

### 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 use 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)**

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

## The agency’s performance

### Performance at a glance

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

### Agency specific objectives and performance

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

Agency objectives	Indicators	Performance
Not applicable.		

### Corporate performance summary

Not applicable.

### Employment opportunity programs

Program name	Performance
Not applicable.	

### Agency performance management and development systems

Performance management and development system	Performance
Not applicable.	

### Work health, safety and return to work programs

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.

Country Health Gift Fund Health Advisory Council Inc

<b>Statement of Comprehensive Income</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Total Income	0	0	0	78
Total Expenses	0	0	0	950
<b>Net Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(872)</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(872)</b>

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

Country Health Gift Fund Health Advisory Council Inc Gift Fund Trust

<b>Statement of Comprehensive Income</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Total Income	0	0	0	124
Total Expenses	0	13	(13)	34
<b>Net Result</b>	<b>0</b>	<b>(13)</b>	<b>(13)</b>	<b>90</b>
<b>Total Comprehensive Result</b>	<b>0</b>	<b>(13)</b>	<b>(13)</b>	<b>90</b>

<b>Statement of Financial Position</b>	<b>2022-23 Budget \$000s</b>	<b>2022-23 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2021-22 Actual \$000s</b>
Current assets	0	184	184	1,634
Non-current assets	0	0	0	0
<b>Total assets</b>	<b>0</b>	<b>184</b>	<b>184</b>	<b>1,634</b>
Current liabilities	0	184	(184)	(1,406)
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>184</b>	<b>(184)</b>	<b>(1,406)</b>
<b>Net assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228</b>
<b>Equity</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228</b>

**Consultants disclosure**

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

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

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

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

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Not applicable.		

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

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

### Contractors disclosure

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

#### Contractors with a contract value below \$10,000

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

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

Contractors	Purpose	\$ Actual payment
Not applicable.		

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

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

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

## Risk management

### Risk and audit at a glance

Not applicable.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Not applicable.	

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

### Strategies implemented to control and prevent fraud

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

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

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

### Public interest disclosure

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

Nil.

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

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

## Reporting required under any other act or regulation

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

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

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

Not applicable.

## Public complaints

### Number of public complaints reported

A Regional Health Network response will be provided in the 2022-23 Barossa Hills Fleurieu Local Health Network Annual Report, which can be accessed on the [SA Health website](#).

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Not applicable.			

Additional Metrics	Total
Not applicable.	

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

### Service Improvements

Not applicable.

### Compliance Statement

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

## **Appendix: Audited financial statements 2022-23**





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

### Report on the Financial Report

#### Audit Opinion

We have audited the accompanying financial report of Country Health Gift Fund Health Advisory Council Inc. (the Health Advisory Council), which comprises the statement of financial position as at 30 June 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 Country Health Gift Fund Health Advisory Council Inc. presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Country Health Gift Fund Health Advisory Council Inc. as at 30 June 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.

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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

Partner

26/09/2023

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- financial statements of the Country Health Gift Fund Health Advisory Council Inc:
  - are in accordance with the accounts and records of the Advisory Council;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Advisory Council at the end of the financial year and the result of its operation and cash flows for the financial year.
  
- Internal controls employed by Country Health Gift Fund Health Advisory Council Inc for the financial year over its financial reporting and its preparation of financial statements have been effective.



Jeffrey Fuller  
Presiding Member of the Country Health Gift Fund Health  
Advisory Council Inc  
11 / 9 / 2023



Rose Dickinson  
Executive Director Finance & Business Services

13 / 09 / 2023

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

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Grants		-	4
Resources received free of charge	3	-	74
<b>Total income</b>		<b>-</b>	<b>78</b>
<b>Expenses</b>			
Depreciation	8	-	906
Grants		-	40
Audit fees		-	4
<b>Total expenses</b>		<b>-</b>	<b>950</b>
<b>Net result</b>		<b>-</b>	<b>(872)</b>
<b>Total comprehensive result</b>		<b>-</b>	<b>(872)</b>

The accompanying notes form part of these financial statements.

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

	<b>2023</b>	<b>2022</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Current assets</b>		
<b>Total current assets</b>	<u>-</u>	<u>-</u>
<b>Non-current assets</b>		
<b>Total non-current assets</b>	<u>-</u>	<u>-</u>
<b>Total assets</b>	<u>-</u>	<u>-</u>
<b>Net assets</b>	<u>-</u>	<u>-</u>
<b>Equity</b>		
Asset revaluation surplus	-	-
Retained earnings	<u>-</u>	<u>-</u>
<b>Total equity</b>	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.

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

	Note	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2021</b>		<b>3,362</b>	<b>13,193</b>	<b>16,555</b>
Net result for 2021-22		-	(872)	(872)
<b>Total comprehensive result for 2021-22</b>		<b>-</b>	<b>(872)</b>	<b>(872)</b>
Transfer between equity components		(3,362)	3,362	-
Net assets transferred as a result of an administrative restructure	1.5	-	(15,683)	(15,683)
<b>Balance at 30 June 2022</b>		<b>-</b>	<b>-</b>	<b>-</b>
Net result for 2022-23		-	-	-
<b>Total comprehensive result for 2022-23</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Balance at 30 June 2023</b>		<b>-</b>	<b>-</b>	<b>-</b>

The accompanying notes form part of these financial statements.

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

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

The accompanying notes form part of these financial statements.

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

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

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

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

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

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

The transfer of assets from the Advisory Council to the newly incorporated Health Advisory Councils was finalised in 2021-22 (refer to note 1.5). Leigh Creek Health Service Health Advisory Council elected not to be incorporated and was dissolved effective 23 June 2022.

The Advisory Council is expected to be dissolved during 2023-24.

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 Barossa Hills Fleurieu Local Health Network Inc.

### **1.1 Objectives and activities**

The Advisory Council is established to:

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

### **1.2 Basis of preparation**

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

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

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

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

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

Cash flows include GST in the Statement of Cash Flows.

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



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

**1.3 Equity**

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

**1.4 Changes in accounting policy**

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

**1.5 Administrative restructure - transferred out**

On 27 May 2021 the Minister for Health and Wellbeing declared the unincorporated Health Advisory Councils controlled by the Advisory Council to be incorporated. Net assets were transferred to the newly incorporated Health Advisory Councils in 2021-22.

Assets and liabilities transferred were:	2023	2022
	\$'000	\$'000
Cash	-	15
Property, plant and equipment	-	15,668
<b>Total assets</b>	<b>-</b>	<b>15,683</b>
<b>Total net assets transferred</b>	<b>-</b>	<b>15,683</b>

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

**2 Grants and contributions**

	2023	2022
	\$'000	\$'000
Commonwealth grants and donations	-	4
<b>Total grants and contributions</b>	<b>-</b>	<b>4</b>

Contributions are recognised as an asset and income when the Advisory Council obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met.

The grants received are usually subject to terms and conditions set out in the contract, correspondence, or by legislation.

**3 Resources received free of charge**

	2023	2022
	\$'000	\$'000
Land and buildings	-	70
Services	-	4
<b>Total resources received free of charge</b>	<b>-</b>	<b>74</b>

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

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

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

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

---

**4 Contingent assets and liabilities**

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

**5 Key Management Personnel**

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

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

**6 Remuneration of Council members**

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

Fuller J  
Mackay M  
McArthur A

	2023	2022
<b>The number of members whose remuneration received or receivable falls within the following bands is:</b>	<b>No. of Members</b>	<b>No. of Members</b>
\$0 - \$19,999	3	3
<b>Total</b>	<b>3</b>	<b>3</b>

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

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

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



## INDEPENDENT AUDITOR'S REPORT

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

#### Report on the Financial Report

We have audited the accompanying financial report of Country Health Gift Fund Health Advisory Council Inc. Gift Fund Trust (the Gift Fund Trust), which comprises the statement of financial position as at 30 June 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 Country Health Gift Fund Health Advisory Council Inc. Gift Fund Trust presents fairly in accordance with Treasurer's Instructions promulgated under the provisions of the Public Finance and Audit Act 1987, Department of Health Accounting Policies, the Health Care Act 2008, applicable Accounting Standards and other mandatory professional reporting requirements in Australia, the financial position of Country Health Gift Fund Health Advisory Council Inc. Gift Fund Trust as at 30 June 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.

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Galpins Trading Pty Ltd  
ABN: 89 656 702 886

## 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

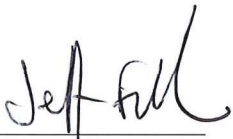
26/09/2023

COUNTRY HEALTH GIFT FUND HEALTH ADVISORY COUNCIL INC GIFT FUND TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the:

- financial statements of the Country Health Gift Fund Health Advisory Council Inc Gift Fund Trust:
  - are in accordance with the accounts and records of the Trust;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Trust at the end of the financial year and the result of its operation and cash flows for the financial year.
  
- Internal controls employed by Country Health Gift Fund Health Advisory Council Inc Gift Fund Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.



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



Rose Dickinson  
Executive Director, Finance Services

11 / 9 / 2023

13 / 09 / 2023

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

	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Interest		-	3
Resources received free of charge	2	-	2
Other revenues/income	3	-	119
<b>Total income</b>		<b>-</b>	<b>124</b>
<b>Expenses</b>			
Grants		13	32
Audit fees		-	2
<b>Total expenses</b>		<b>13</b>	<b>34</b>
<b>Net result</b>		<b>(13)</b>	<b>90</b>
<b>Total comprehensive result</b>		<b>(13)</b>	<b>90</b>

The accompanying notes form part of these financial statements.

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

	Note	2023 \$ '000	2022 \$ '000
<b>Current assets</b>			
Cash and cash equivalents		184	1,634
<b>Total current assets</b>		<b>184</b>	<b>1,634</b>
<b>Total assets</b>		<b>184</b>	<b>1,634</b>
<b>Current liabilities</b>			
Payables and accrued expenses	4	184	1,406
<b>Total current liabilities</b>		<b>184</b>	<b>1,406</b>
<b>Total liabilities</b>		<b>184</b>	<b>1,406</b>
<b>Net assets</b>		<b>-</b>	<b>228</b>
<b>Equity</b>			
Retained earnings		-	228
<b>Total equity</b>		<b>-</b>	<b>228</b>

The accompanying notes form part of these financial statements.

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

	Note	Retained earnings \$ '000	Total equity \$ '000
<b>Balance at 30 June 2021</b>		<u>1,544</u>	<u>1,544</u>
<b>Net result for 2021-22</b>		90	90
<b>Total comprehensive result for 2021-22</b>		<u>90</u>	<u>90</u>
Net assets transferred as a result of an administrative restructure	1.4	(1,406)	(1,406)
<b>Balance at 30 June 2022</b>		<u>228</u>	<u>228</u>
<b>Net result for 2022-23</b>		(13)	(13)
<b>Total comprehensive result for 2022-23</b>		<u>(13)</u>	<u>(13)</u>
Net assets transferred as a result of an administrative restructure	1.4	(215)	(215)
<b>Balance at 30 June 2023</b>		<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.



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

	<b>2023</b>	<b>2022</b>
	<b>\$ '000</b>	<b>\$ '000</b>
<b>Cash flows from operating activities</b>		
<b>Cash inflows</b>		
Interest received	-	1
Other receipts	-	119
<b>Cash generated from operations</b>	<u>-</u>	<u>120</u>
<b>Cash outflows</b>		
Payments of grants	(1,235)	(32)
<b>Cash used in operations</b>	<u>(1,235)</u>	<u>(32)</u>
<b>Net cash provided by/(used in) operating activities</b>	<u>(1,235)</u>	<u>88</u>
<b>Cash flows from investing activities</b>		
<b>Cash inflows</b>		
Proceeds from sale/maturities of investments	-	1,205
<b>Cash generated from investing activities</b>	<u>-</u>	<u>1,205</u>
<b>Cash outflows</b>		
Purchase of investments	-	(170)
<b>Cash used in investing activities</b>	<u>-</u>	<u>(170)</u>
<b>Net cash provided by/(used in) investing activities</b>	<u>-</u>	<u>1,035</u>
<b>Cash flows from financing activities</b>		
<b>Cash outflows</b>		
Cash paid out from restructuring activities	(215)	-
<b>Net cash provided by/(used in) financing activities</b>	<u>(215)</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(1,450)</b>	<b>1,123</b>
Cash and cash equivalents at the beginning of the period	1,634	511
<b>Cash and cash equivalents at the end of the period</b>	<u><b>184</b></u>	<u><b>1,634</b></u>

The accompanying notes form part of these financial statements.

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

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

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

The consolidated accounts of the Trust previously included the income, expenses, assets and liabilities of Country Health Gift Fund Health Advisory Council Inc Gift Fund Trust and the following unincorporated Health Advisory Councils which were

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

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

\*\* On 27 May 2021 the Minister for Health and Wellbeing declared these unincorporated Health Advisory Councils to be incorporated and associated Gift Fund Trusts have been established.

The transfer of the net assets from the Trust to the newly incorporated Gift Fund Trusts occurred in 2021-22 and 2022-23.

The Trust is expected to be dissolved during 2023-24.

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

### **1.1 Objectives and activities**

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

The Trust is established to:

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

### **1.2 Basis of preparation**

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

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

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

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

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

Cash flows include GST in the Statement of Cash Flows.

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

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

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**1.3 Changes in accounting policy**

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

**1.4 Administrative restructure - transferred out**

During 2022-23 the Trust transferred control of the relevant share of its net assets to the newly established Gift Fund Trusts associated with Far North Health Advisory Council, Port Lincoln Health Advisory Council and The Whyalla Hospital and Health Services Health Advisory Council.

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

Whilst control has now transferred from the Trust to all new entities, the remaining net assets which consist entirely of cash (\$0.184 million), will be physically transferred during 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 \$0,000 (\$2,000) by Barossa Hills Fleurieu Local Health Network Inc for the audit of financial statements and compliance with the *Taxation Administration (Public Ancillary Fund) Guidelines 2022* of the Trust performed by Galpins Accountants Auditors and Business Consultants.

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

**3 Other revenues/income**

	2023	2022
	\$'000	\$'000
Donations	-	119
<b>Total other revenues/income</b>	<b>-</b>	<b>119</b>

**4 Payables**

	2023	2022
	\$'000	\$'000
Current		
Other payables	184	1,406
<b>Total payables</b>	<b>184</b>	<b>1,406</b>

**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 Trust is not aware of any contingent assets and liabilities. In addition, the Trust has made no guarantees.

**6 Financial instruments / financial risk management**

**6.1 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.

**6.2 Categorisation of financial instruments**

All financial instruments are measured at amortised costs. Total financial assets of \$184,000 (\$1,634,000) consist of cash and cash equivalents \$184,000 (\$1,634,000).

Financial liabilities consist of accrued expenses \$184,000 (\$1,406,000).

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

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

## **7 Key Management Personnel**

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

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

## **8 Remuneration of Council members**

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

	<b>2023</b>	<b>2022</b>
<b>The number of members whose remuneration received or receivable falls within the following bands is:</b>	<b>No. of</b>	<b>No. of</b>
	<b>Members</b>	<b>Members</b>
\$0 - \$19,999	3	3
<b>Total</b>	<b>3</b>	<b>3</b>

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

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

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