

2023 Annual Report



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Message from the Chairperson



EHA continues to provide exceptional service to the community of its Constituent Councils.

A new national Food Safety Standard is in place to assist food businesses in handling and processing food in a way to ensure it is safe to eat. In December 2022, Food Standards Australia New Zealand (FSANZ) added Standard 3.2.2A – Food Safety Management Tools into the Food Standards Code. The Standard is an extension of existing requirements and introduces three food safety management tools for food service, caterers and some retail businesses, a forward step towards a positive food safety culture.

These businesses will be required to implement either two or three new food safety management tools, depending on the risk posed by their food handling activities. Namely:

- mandatory food handler training,
- requirement to have a ‘food safety supervisor’, and
- requirement to ‘substantiate’ key food handling activities

Throughout the year, EHA has been actively communicating the new Standard to food businesses located within its Constituent Councils. Environmental Health Officers have also been assisting businesses where possible to help prepare and understand the expectations of these new standards before it becomes effective in December 2023.

EHA was able to continue to deliver the inspections of food premises, high risk manufactured water system, supported residential facilities, swimming pools high risk personal care and body art services and vaccination programs.

EHA completed 83 high school immunisation visits to deliver the annual School Immunisation Program

EHA has continued to promote the benefits of vaccination to all members of community with strong promotional and marketing campaigns through all 5 Constituent Council areas. Immunisation services have remained in high demand with clinics booked months in advance, particularly through the busy influenza season with an additional 3,276 influenza vaccines being provided via EHA’s popular Workplace visits.

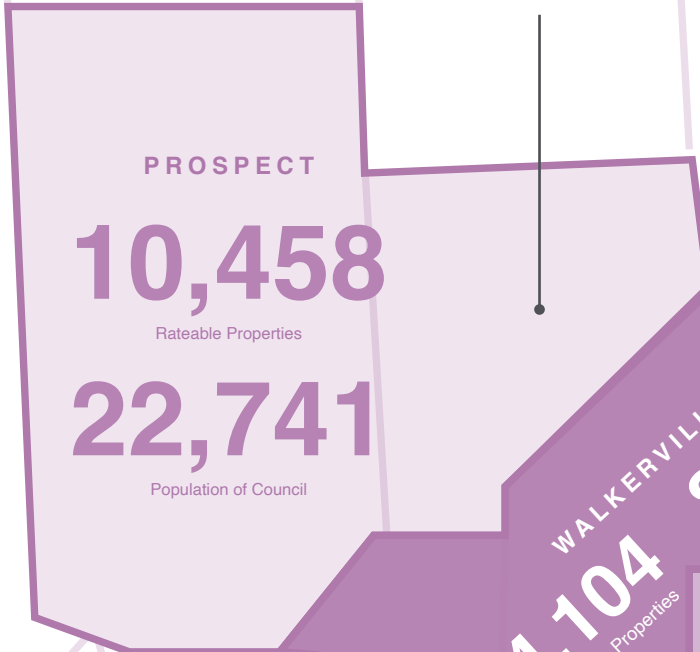
The School Immunisation Program was delivered in accordance with the SA Health Service Agreement. During 2022, EHA completed 83 high school immunisation visits to deliver the annual School Immunisation Program, with 12,423 vaccines being administered to both Year 8 and 10 students.

EHA continues to provide exceptional service to the community of its Constituent Councils.

Cr Peter Cornish
Chairperson



TOWN OF WALKERVILLE



4,104
Rateable Properties

8,023
Population of Council

WALKERVILLE

NPSP

20,183
Rateable Properties
38,001
Population of Council

CAMPBELLTOWN

25,134
Rateable Properties
56,013
Population of Council



About Eastern Health Authority

Eastern Health Authority (EHA) has a proud history of promoting and enforcing public health standards in Adelaide's eastern and inner northern suburbs.

Continuing in the tradition of the East Torrens Council Board, which operated from 1899, the present-day regional subsidiary protects the health and wellbeing of about 160,000 residents plus visitors. EHA is an excellent example of council shared service delivery.

BURNSIDE

21,948
Rateable Properties
46,692
Population of Council



City of
Norwood
Payneham
& St Peters

TOTAL

81,827
Rateable Properties
171,470
Population of Council

Chief Executive Officer's Report



I recently read with interest an article in the Journal of Public Health (Oxford, England) by Australian academics titled "Environmental health in Australia: overlooked and underrated".

I recently read with interest an article in the Journal of Public Health (Oxford, England) by Australian academics titled "Environmental health in Australia: overlooked and underrated". The Authors noted that Environmental health is the one discipline that has historically had the greatest impact on human health. To illustrate this, the World Health Organization is quoted in the paper as estimating that 15 of the extra 20 years of life that we now enjoy compared with a century ago can be attributed to environmental health interventions.

These environmental health interventions include the provision of vaccination, appropriate sewage disposal and safe food and drinking water, all areas that our environmental health profession have been and continue to be involved in. At a local level, most people would not be aware that their local council environmental health team monitors and inspects food premises, investigates food poisoning and legionella outbreaks, and vaccinate their babies and their children at school. They would not be aware that the team monitors the water quality of public pools and ensure there are appropriate standards in Supported Residential Facilities where some of our most vulnerable live.

Despite its extremely beneficial impact on human health, the environmental health profession remains largely invisible, potentially as a consequence of the preventative work that is undertaken. The vaccine preventable disease you didn't contract, the food poisoning you did not get or the legionella outbreak that didn't occur are not immediately apparent to those who benefit from these interventions.

This lack of visibility has manifested in fewer students undertaking environmental health degrees and a critical shortage of Environmental Health Officers. Environmental Health Australia recently conducted a workshop with Environmental Health Managers to consider these issues. It is hoped that initiatives that have a positive impact on the profile and availability of Environmental Health Officers flow from this workshop.

With the critical shortage of qualified environmental health professionals in mind, we can reflect on the fact that EHA is structured and sized to ensure that it maintains a critical mass of

Over the last year EHA has continued to deliver high-quality public health protection services to more than 160,000 members of the community

professional specialised staff. EHA has the flexibility to apply resources where and when needed and maintain continuity of services to cover for staff illness, and staff turnover when replacement staff are in short supply.

Over the last year EHA has continued to deliver high-quality public health protection services to more than 170,000 members of the community who live within the footprint of our Constituent Councils. I am extremely proud to continue to have the opportunity to lead talented and dedicated staff who are committed to contributing to this high-quality service and delivering positive public health outcomes.

One of the most important aspects to a healthy community is access to safe and suitable food. Fundamental to this is the appropriate monitoring of standards in Food Businesses. During this financial year there were 1,447 food safety inspections conducted at 1,329 business located within our area. It was pleasing to note that the average non-compliances observed per routine inspection and the number of legal actions required both decreased. This translated to a 17% increase in the number of businesses receiving a Food Safety Star Rating of 3, 4 or 5 stars. An overall improvement in food businesses' willingness to comply with the food safety standards is a step towards a positive food safety culture. These improvements are a reflection of our officers' commitment and willingness to take time to educate food handlers and businesses, as well as follow-up on non-compliances with the standards.

Hoarding and squalor continues to be an issue within our community. The ongoing management of these matters are complex and time consuming. It is pleasing to see that the Local Government Association of South Australia is conducting surveys that it hopes will help improve the

way councils deal with the problem. Improvements in inter-agency collaboration in this area would be extremely welcome and of great value to the community.

Immunisation is the safest and most effective way of protecting children and adults from harmful infectious diseases. Significantly, it is estimated that vaccinations currently save up to three million lives worldwide each year. Our immunisation services continue to be incredibly popular with over 24,000 vaccinations given at public clinics, high schools, and worksites during the year. Our accessible public clinics are an important contributor to community herd immunity and disease reduction. Vaccinations at public clinics (8,490) increased by 15% this year with big numbers seen in the influenza season. Our vaccine coverage rates for the School Immunisation Program, where we delivered 12,423 vaccines, continue to be well above the state average. As well as servicing our Constituent Council areas, EHA continues to provide immunisation service to the City of Unley and Adelaide Hills Council. At these venues we have seen an even greater increase in patronage, which is a reflection of the excellent service our staff provide in the immunisation delivery space.

In conclusion, I would like to thank the EHA Board Members for their genuine interest in Public Health and their support for the important work we undertake on behalf of their respective communities. And to EHA's professional and committed staff, my thanks for providing the highest quality health protection service and making EHA such a wonderful organisation to lead.

Michael Livori
Chief Executive Officer



Governance

EHA is a body corporate, governed by a Board of Management comprised of two members from each Constituent Council.

Board of Management 2023

The Board met seven (7) times during the year to consider EHA's business. One (1) of the meetings was via Circular Resolution.

*Board Member from Jul-Dec 2022 only (August & November meetings 2022)

**Board Member from Feb 2023 to present (February - June meetings 2023)

City / Town	Member	Total Meetings Attended
City Of Burnside	Cr P Cornish	●●●●●○○
	Cr J Davey*	●○
	Cr J Turnbull* resigned in Mar 2023	○○
	Cr L Henschke** (as of May 2023)	●○○○
City Of Norwood Payneham & St Peters	Cr S Whittington	●●●●●●○
	Cr G Knoblauch*	●●
	Cr K Moorhouse**	●●●●●
Campbelltown City Council	Cr J Kennedy*	●●
	M Hammond	●●●●●●○
	Cr M Noble**	●●●●●

City / Town	Member	Total Meetings Attended
City Of Prospect	Cr K Barnett	●●●●●●●
	J Pearce*	●●
	Cr T Nguyen**	●●●●○
Town Of Walkerville	Cr J Nenke	●●●●●○○
	Cr N Coleman*	○○
	Cr J Allanson**	●●●●●

Finance Audit Committee

Members of EHA's Audit Committee include:

Madeleine Harding - Presiding Member

Paula Davies - Independent Member

Board Appointed Member Cr Peter Cornish

The Committee met on three occasions during the year.



Immunisation

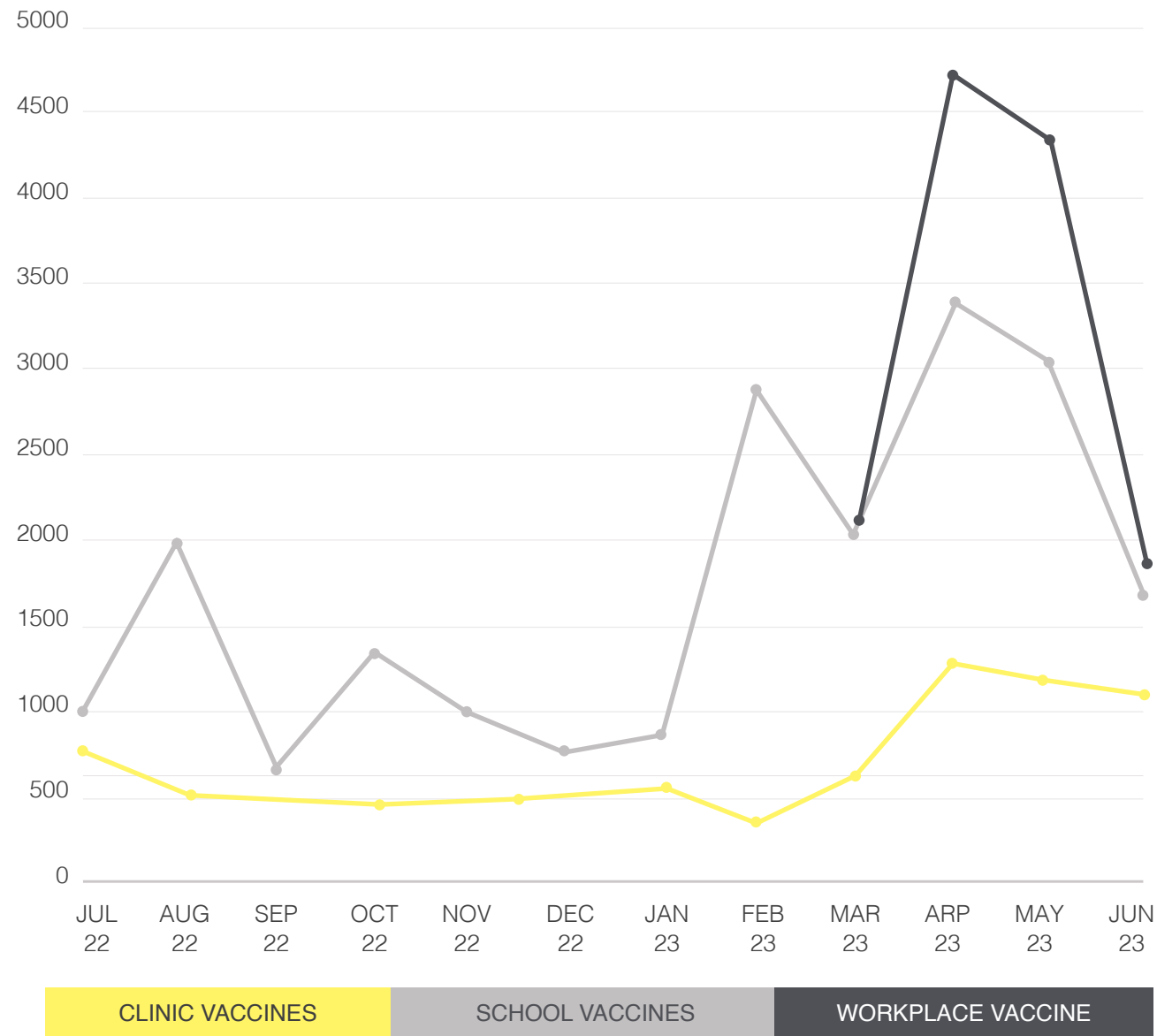
EHA provides a comprehensive, specialised, and convenient immunisation service by way of public immunisation clinics, school immunisation program and workplace immunisation programs to the residents of our Constituent Councils.



EHA provides a comprehensive, specialised, and convenient immunisation service by way of public immunisation clinics, school immunisation program and workplace immunisation programs to the residents of our Constituent Councils.

A commitment to increasing immunisation coverage rates by providing access to convenient, family-friendly immunisation services is something EHA prides itself on and is a well-known provider within the five Constituent Councils.

Combined demand for all immunisation services over the last year.



EHA offers a 'catch-up' service to residents who have recently arrived in Australia or have overseas records which need to be uploaded to the Australian Immunisation Register (AIR). Over the past year we have assisted 117 families and children with assessing and updating their immunisation history. In 2020, the State Government introduced a 'no job, no play' policy that inhibits children that are not fully vaccinated enrolment into childcare and preschool.

Many of these catch-up assessments were completed at our EHA clinics to bring them up to date with the National Immunisation Program (NIP).



Public Immunisation Clinics

4,550 clients

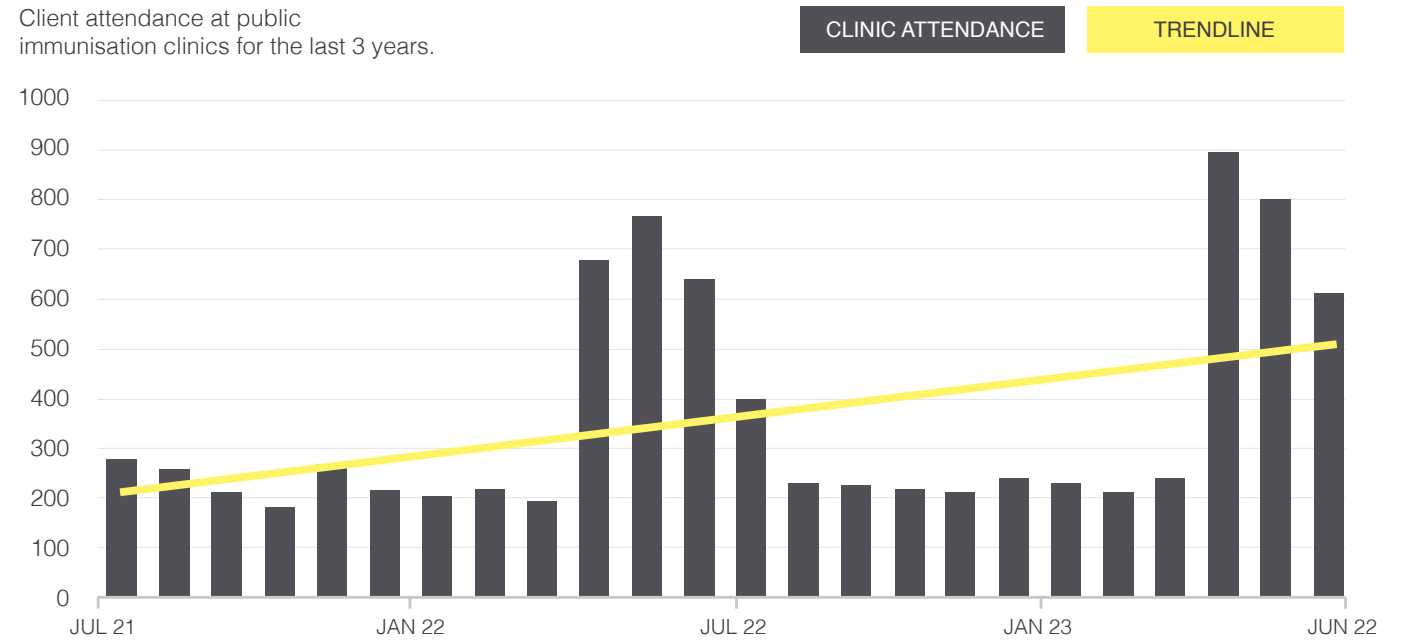
464 INCREASE (11%) from last year

were provided with

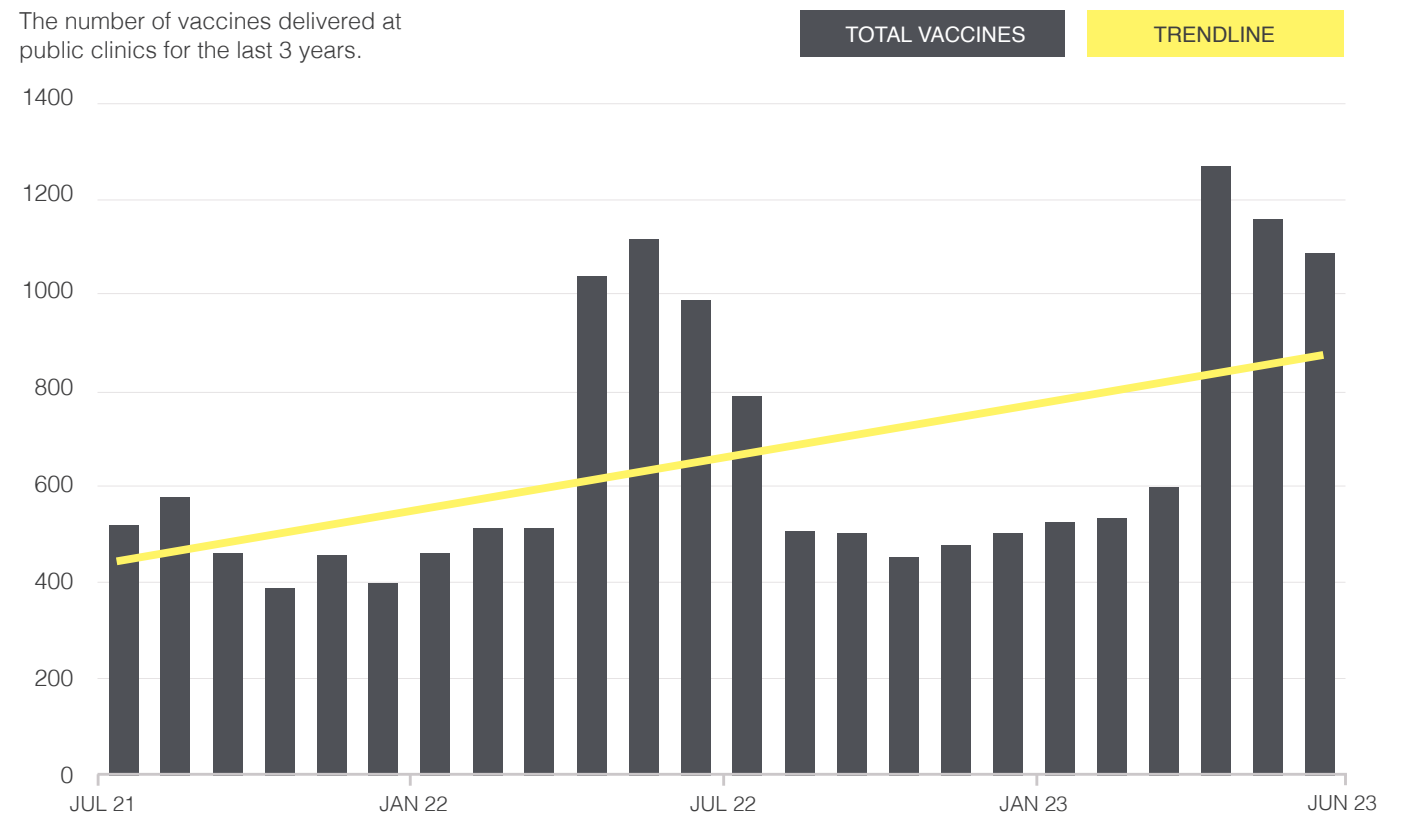
8,490 vaccinations

1,080 INCREASE (15%) from last year

Client attendance at public immunisation clinics for the last 3 years.



The number of vaccines delivered at public clinics for the last 3 years.





The number of clients per council area and their choice of clinic venue.

Where clients come from (council area)	Number of clients from council area	Where clients attended (clinic venue by %)						
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Adelaide Hills	Unley
Burnside	1,036	32%	5%	53%	1%	1%	0%	8%
Campbelltown	1,000	5%	32%	58%	1%	2%	0%	2%
NPSP	1,003	6%	5%	83%	1%	1%	0%	3%
Prospect	333	3%	5%	55%	28%	5%	0%	5%
Walkerville	286	4%	2%	77%	4%	8%	0%	6%
Adelaide Hills	179	8%	4%	13%	0%	1%	69%	5%
Unley	441	7%	1%	30%	1%	1%	0%	60%
Other	272	10%	9%	40%	3%	2%	6%	31%
Total Number of Clients	4,550							

School Immunisation Program 2022

During 2022, EHA continued its delivery of the School Immunisation Program (SIP). We attended a total of 83 year level visits within the SIP to deliver the a total of 12,423 vaccines to both Year 8 and 10 students.

A 16% increase in vaccine numbers and a 24% increase in the school visits is a result of the inclusion of Adelaide Hills Council and City of Unley Council immunisation contracts that began in January 2022.

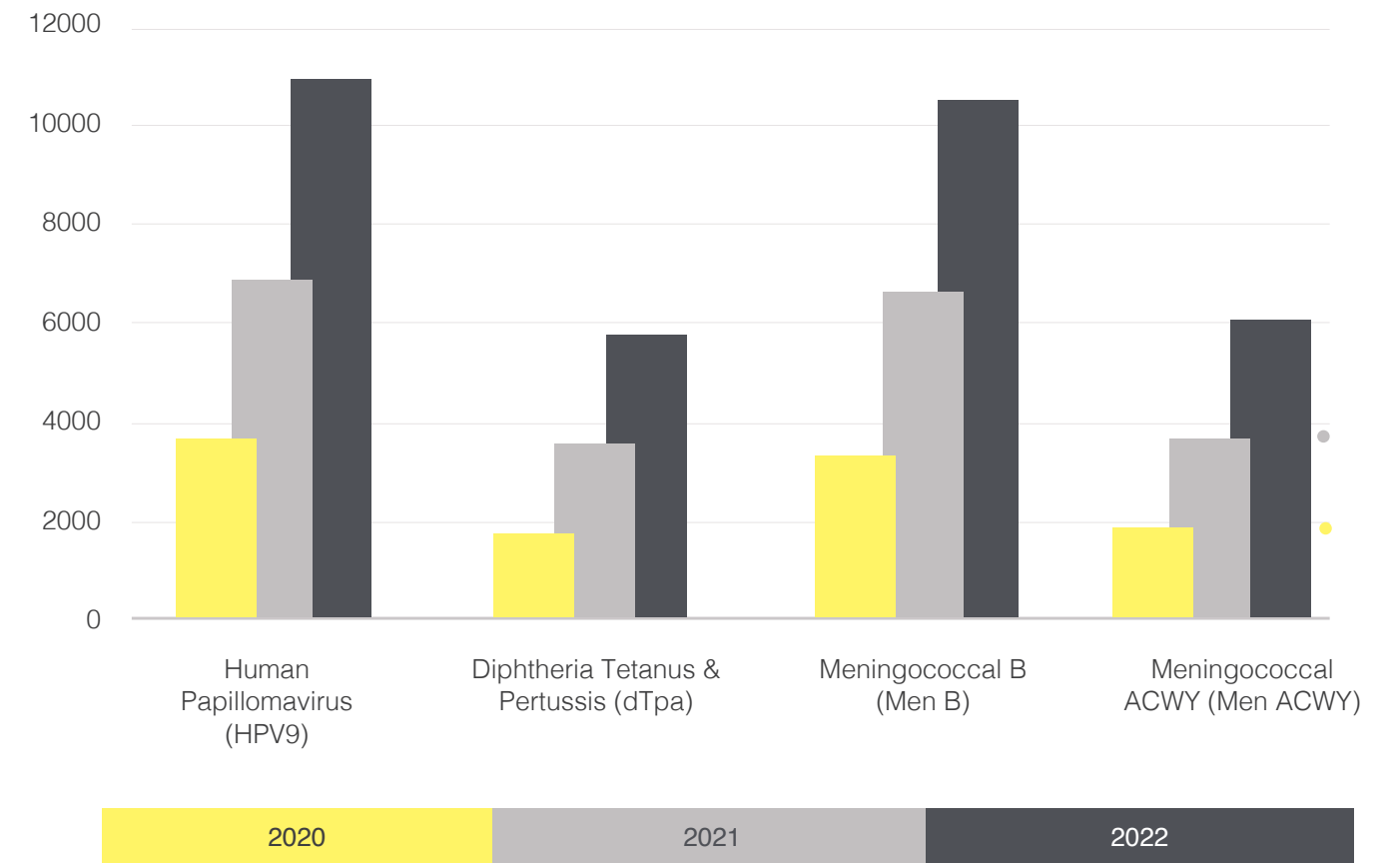
With the additional schools in these council areas, EHA visited a further 9 schools – two from the City of Unley Council area and seven from the Adelaide Hills Council area. The contracts with the City of Unley and Adelaide Hills Council are in place until the end of 2023. The City of Unley have recently extended their contract for an additional 2-years making their end date December 2025.

School Vaccinations for Calendar Year to Date – January to December 2022

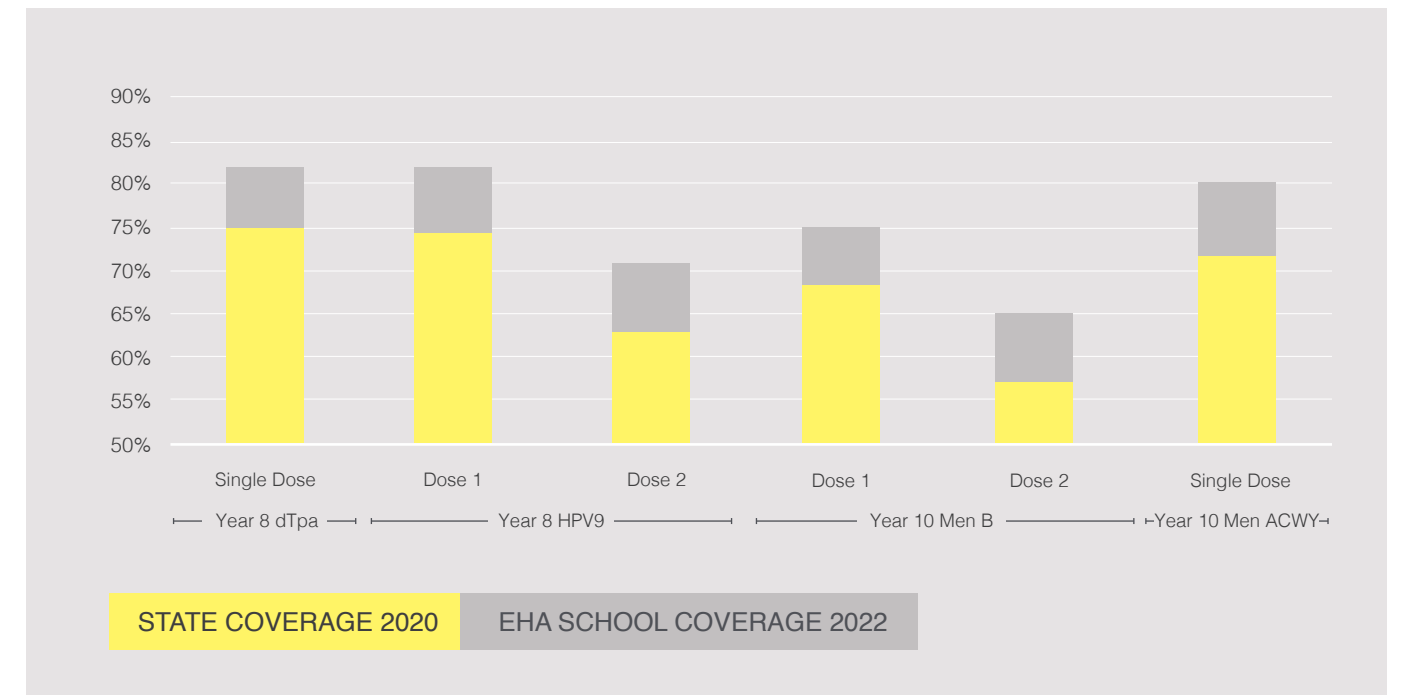
Council	Human Papillomavirus (HPV9)	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal B (Men B)	Meningococcal ACYW (Men ACWY)	Total
Burnside	1,480	815	1,374	813	4,482
Campbelltown	326	227	442	199	1,194
NPSP	961	485	943	585	2,974
Prospect	221	118	155	88	582
Walkerville	137	73	129	77	416
Unley	294	161	287	175	917
Adelaide Hills	598	326	586	348	1,858
Total	4,017	2,205	3,916	2,285	12,423



Comparison of School Vaccines administered by EHA over a 3-year period.



A graph illustrating EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.

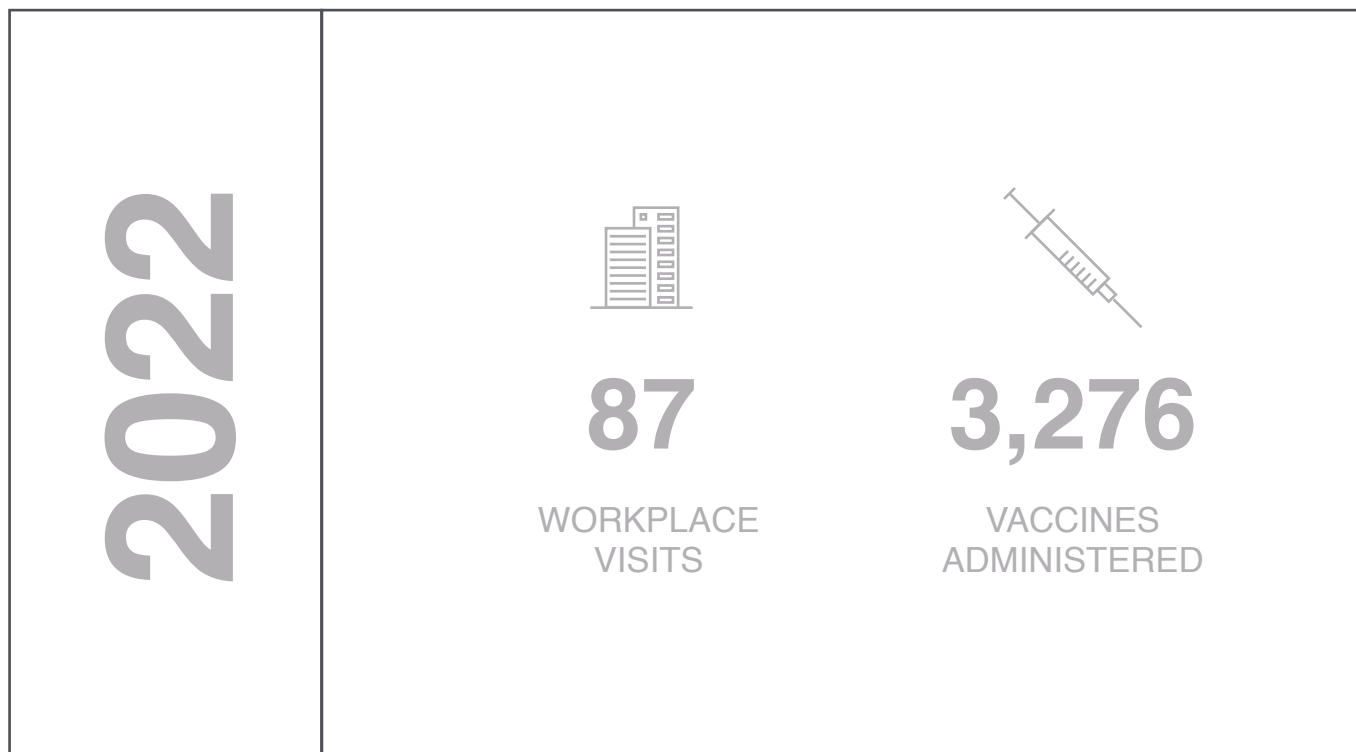
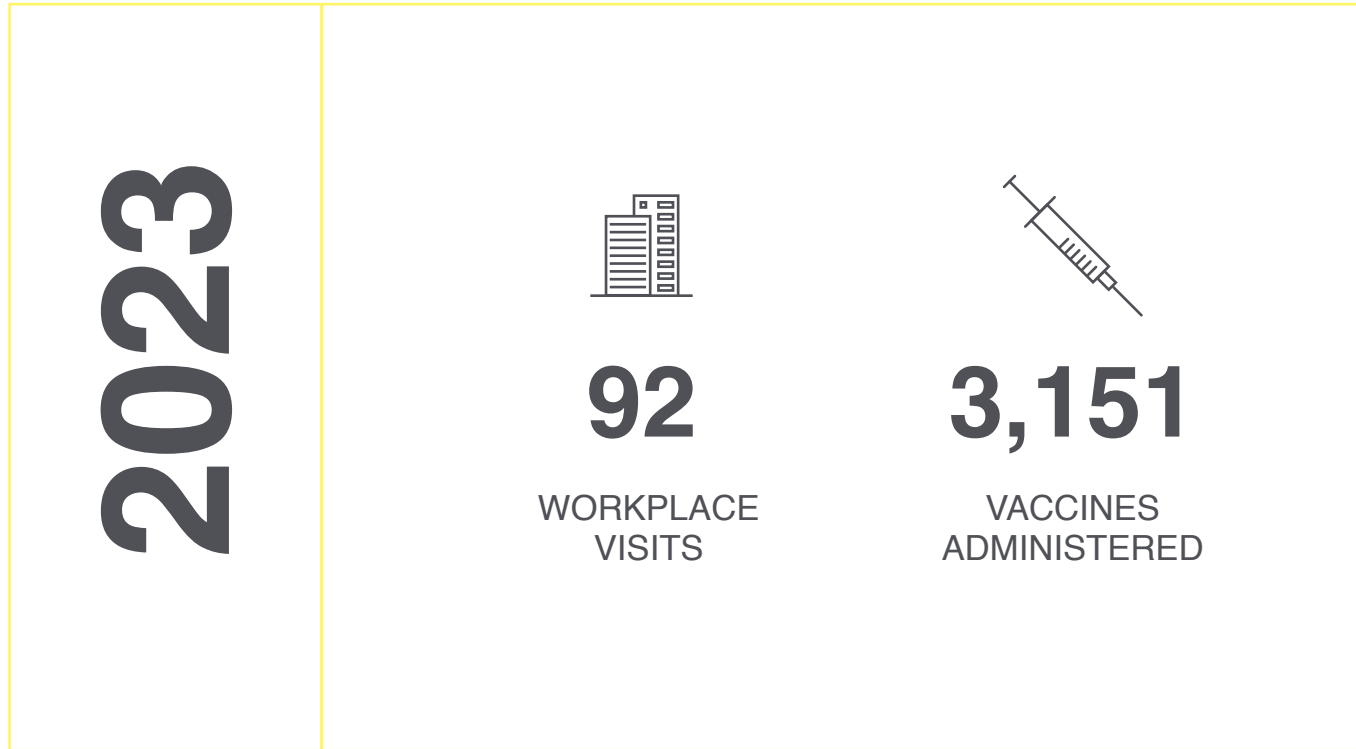




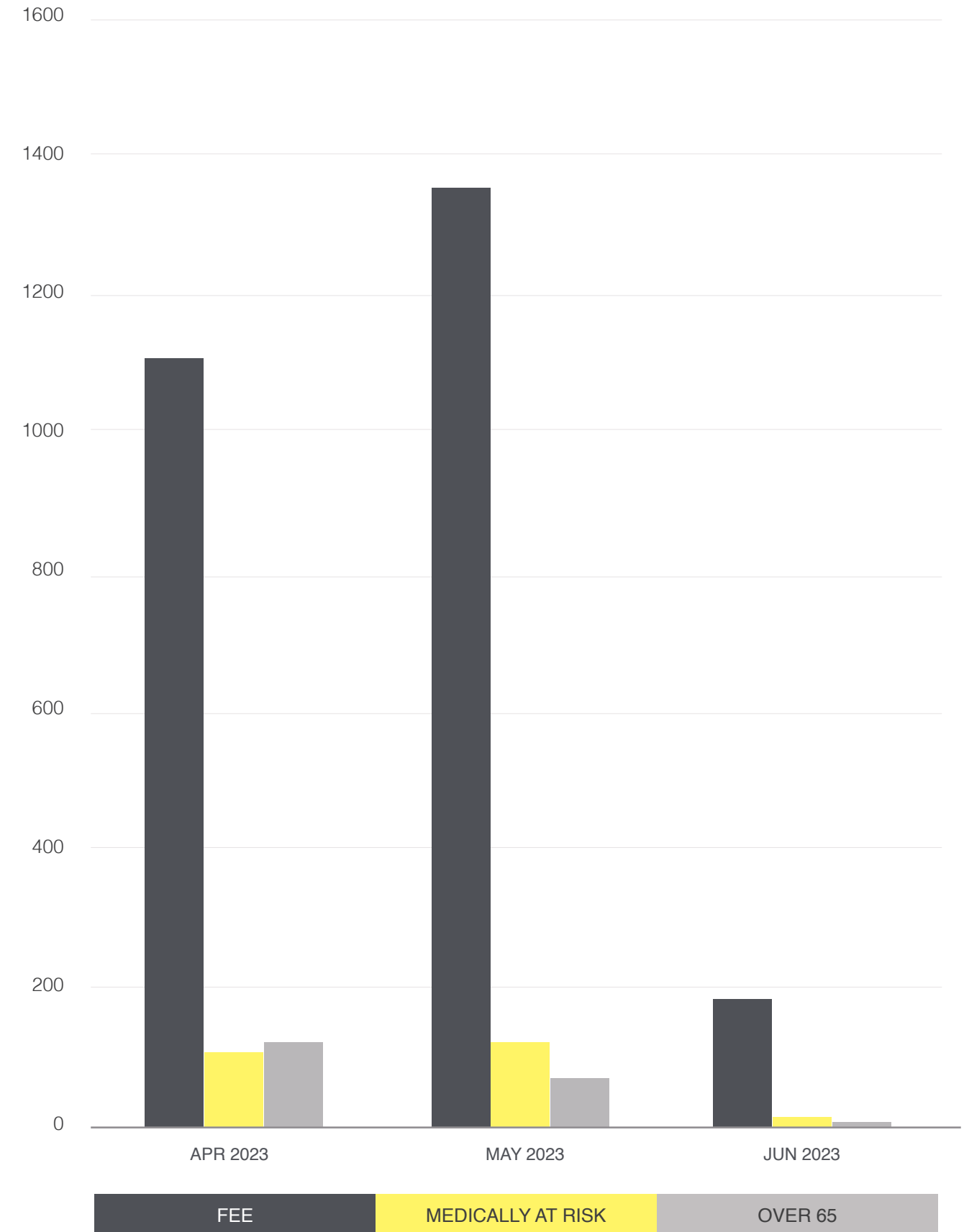
Workplace Immunisation Program

EHA provides an efficient and competitive service for workplaces to protect their staff from the highly infectious influenza virus. EHA's workplace program enables private businesses, schools, childcare centres, and government departments have their staff vaccinated on site by

experienced nurses at a convenient time. During the period, April to June in 2023, a total of 92 workplace visits were conducted, with 3,151 influenza vaccines delivered.



Breakdown of influenza vaccines administered at workplaces during April-June 2023





Public and Environmental Health

Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities.

website: [NEHA Environmental health](#)



Complaints and Referrals

Environmental Health Officer's investigate public health related complaints/referrals from the public or State Government agencies under the SA Public Health Act 2011.

Public health related complaints/referrals from the public or State Government

224

▲
2020-21

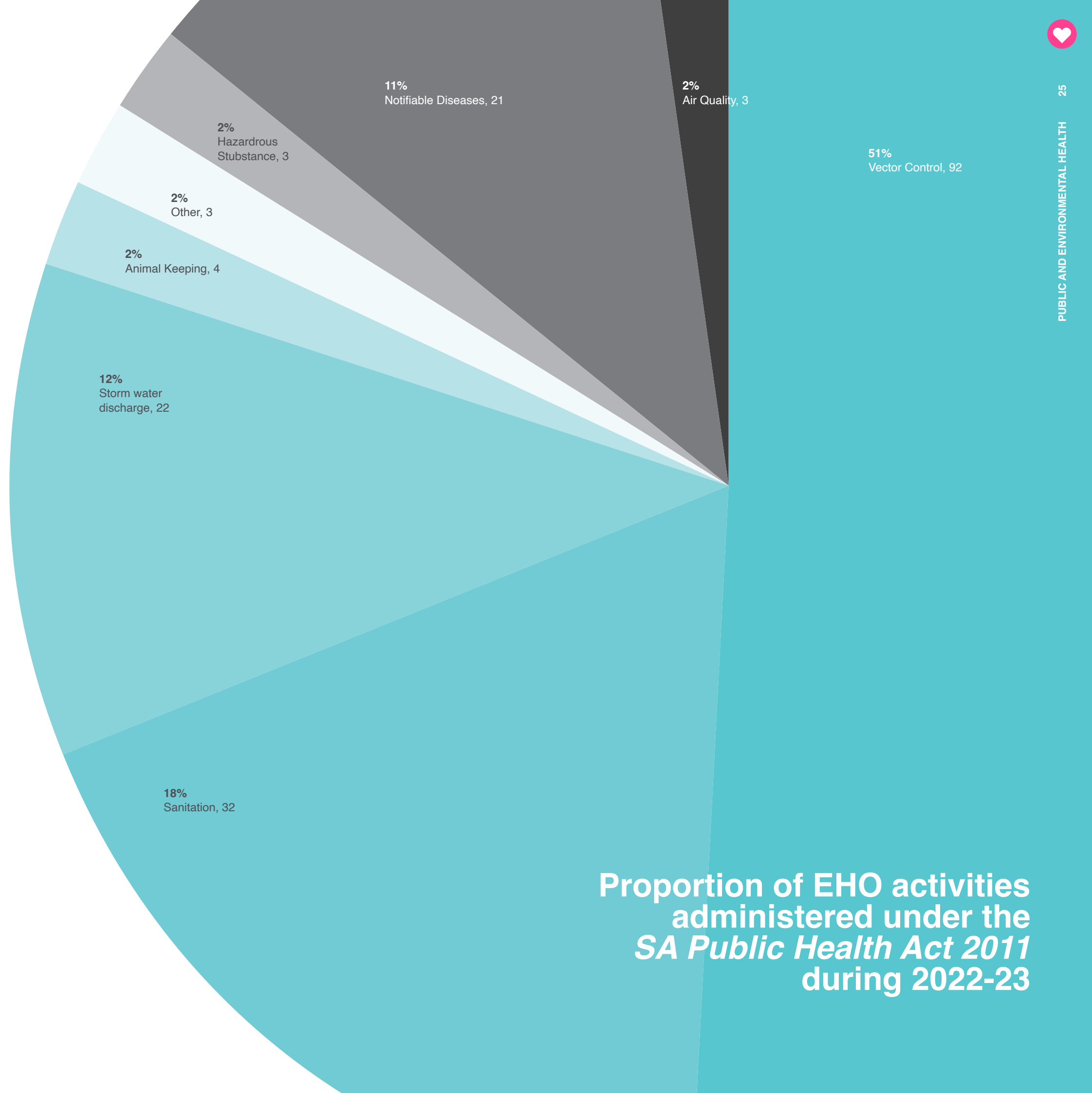
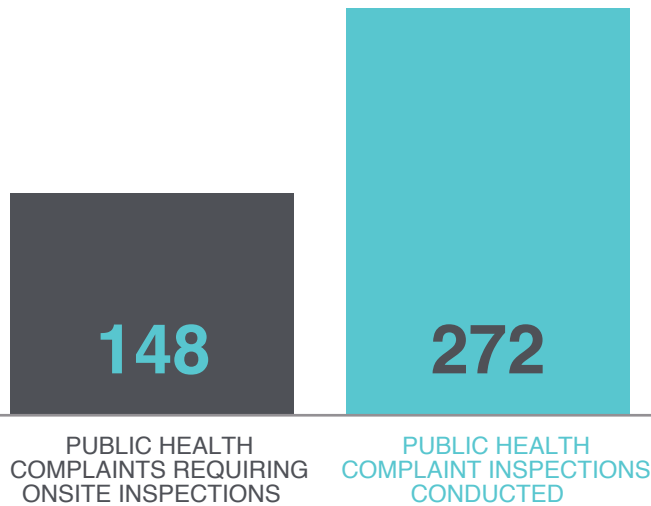
209

▼
2021-22

181

▼
2022-23

1.84 Inspections per complaint

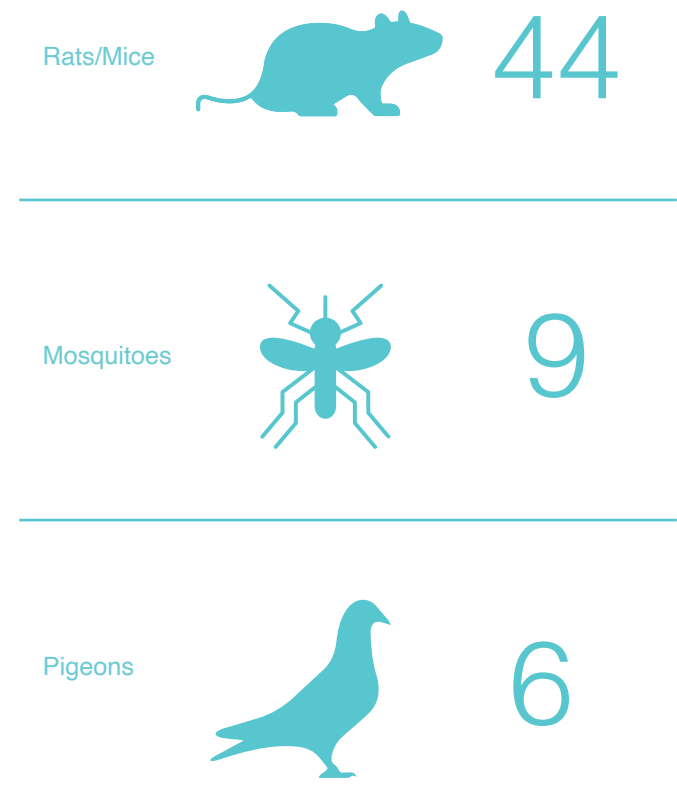


Proportion of EHO activities administered under the SA Public Health Act 2011 during 2022-23

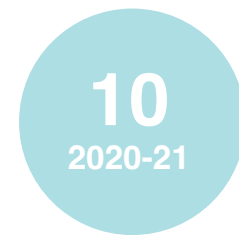




Vector Control



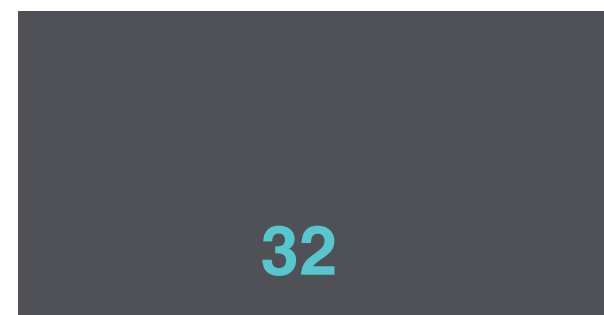
Squalor



Hoarding



2.69 Inspections per complaint



SANITATION COMPLAINTS RECEIVED



SANITATION COMPLAINT INSPECTIONS CONDUCTED



Sanitation complaints decrease from 36 investigations (2021-22)



Notifiable Diseases complaints investigated increased from 18 investigations received the previous year



Stormwater discharge complaints increase from 15 investigations received the previous year

Notifiable Diseases

	2021-22	2022-23
<i>Campylobacter</i>	261	309 ▲
<i>Salmonella</i>	43	56 ▲
<i>Legionellosis</i>	1	5 ▲
<i>Cryptosporidiosis</i>	5	9 ▲
Hepatitis A	0	1 ▲
Rotavirus	49	66 ▲
COVID-19	6,470	14,467 ▲

There was an increase in notifications in the number of notifiable diseases when compared to the previous year, particularly COVID-19. This increase may be attributed to the introduction of interstate and international travel and easing of social restrictions.

It is also worth noting that number of cases would have been influenced by vaccination rates in the community, circulation of new strains of COVID and the health seeking behaviours of the community.





Monitoring and Surveillance

Cooling Towers and Warm Water Systems (HRMWS)

12 Cooling Towers at 18 sites		4 Warm Water Systems at 8 sites	
Routine inspections	20	Routine inspections	9

2 detections of *Legionella*

2 from water samples taken from two separate HRMWS sites during routine inspections

1 from internal water testing taken from a facility.

3 *Legionella* Disease Notifications

3 Desktop investigations and two requiring further onsite investigations

Waste Control Systems

A small area within EHA's catchment is not connected to SA Water Sewer or a Community Wastewater Management Scheme, requiring the installation of an approved onsite wastewater system.

2

Two onsite wastewater applications for wastewater works were received.

4

Four wastewater applications approved and two pending decisions.

0

Complaints received.



Public Swimming Pools and Spas

42 swimming pool and spa's at 27 sites

Routine inspections	55
Follow-up inspections	8
Complaint inspections	2

Personal Care and Body Art (PCBA)

All 11 tattoo premises involving high risk skin penetration practice were assessed. One follow-up inspection was required.

No complaints were received and investigated at a beauty premises.

Health Care and Community Services

LICENSING

3

Licence renewal applications were received and approved.
3 facilities – 1 year

MONITORING

5

Routine licensing audits were conducted across 3 facilities.

COMPLAINTS

2

Complaint investigations were undertaken / ongoing.

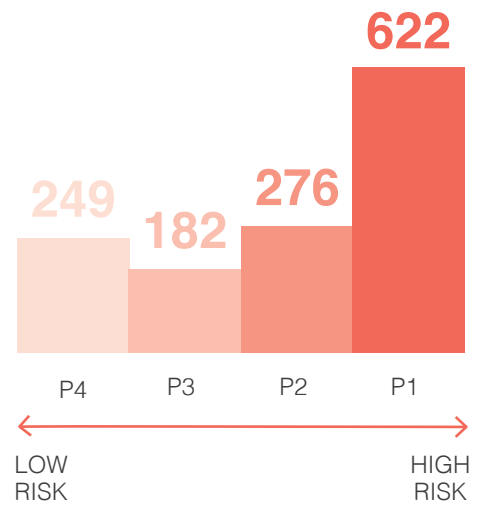


Food Safety

EHA administers the Food Act 2001 in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.



Food Safety Inspections

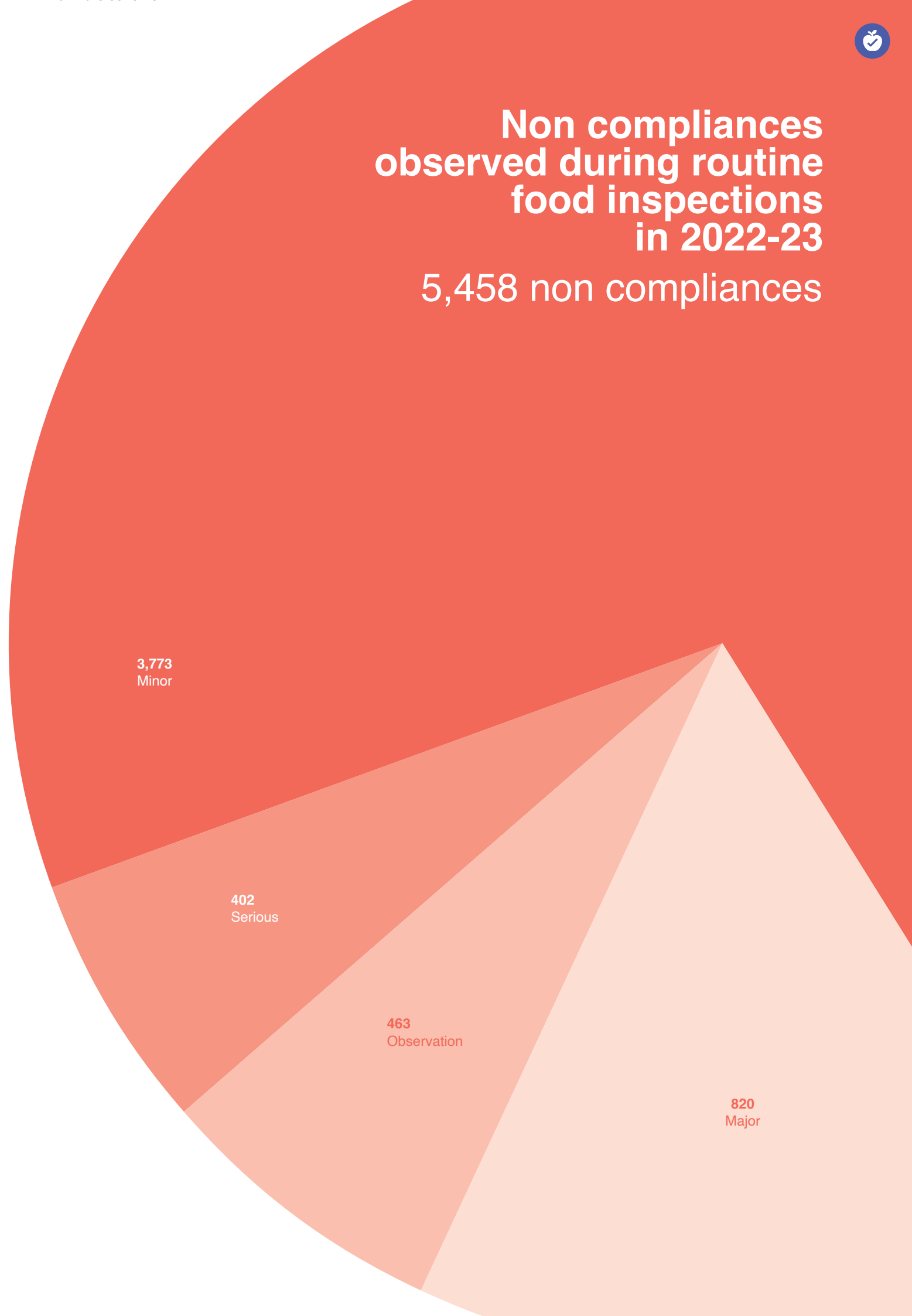
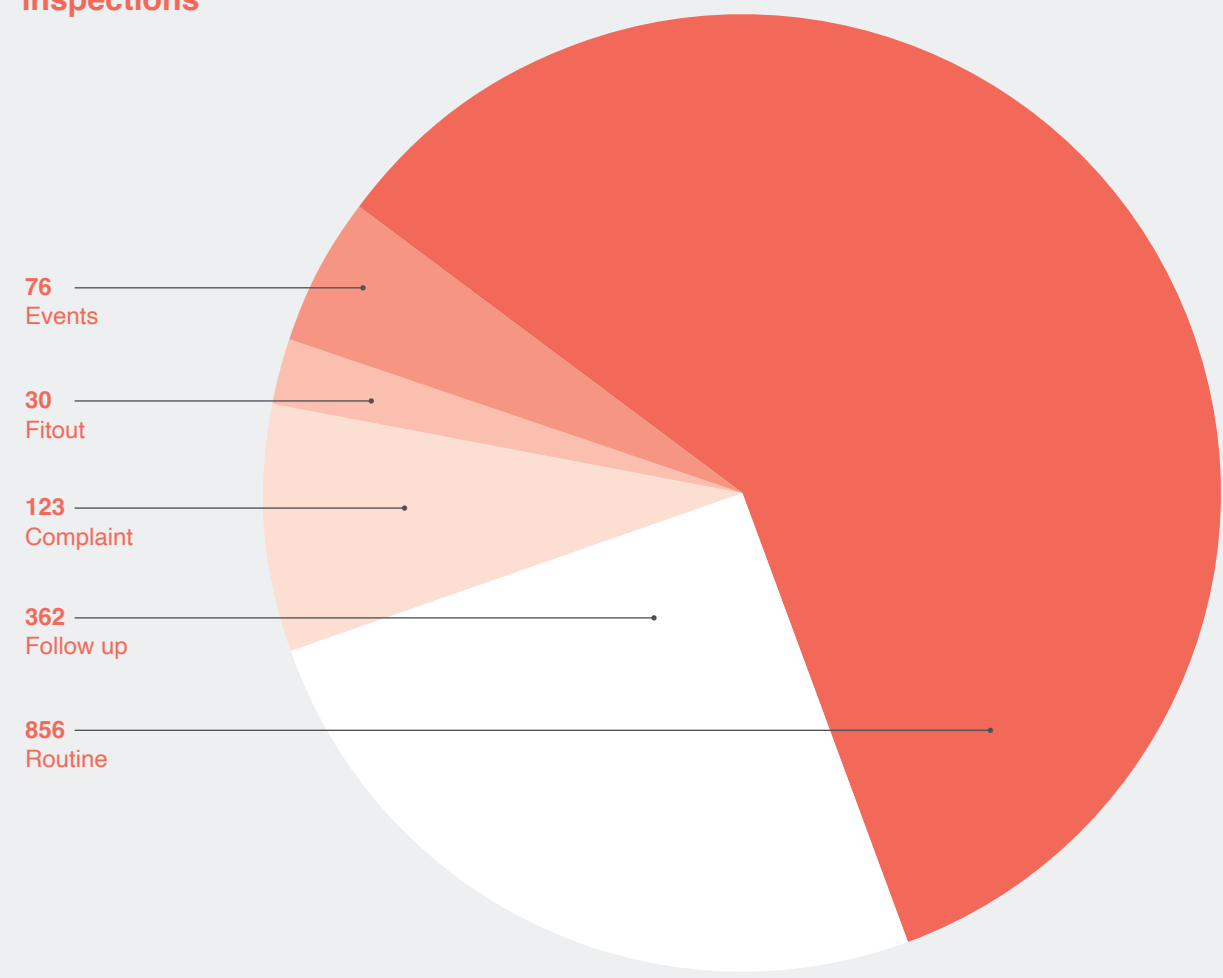


Non compliances observed during routine food inspections in 2022-23

5,458 non compliances

Total Number of inspections 2022-23

1,447 food safety inspections



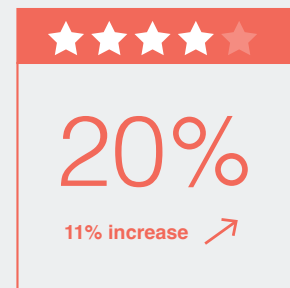
Participation of the SA Health Food Star Rating Scheme (FSRS) commenced on 1 July 2023.

A total of

535

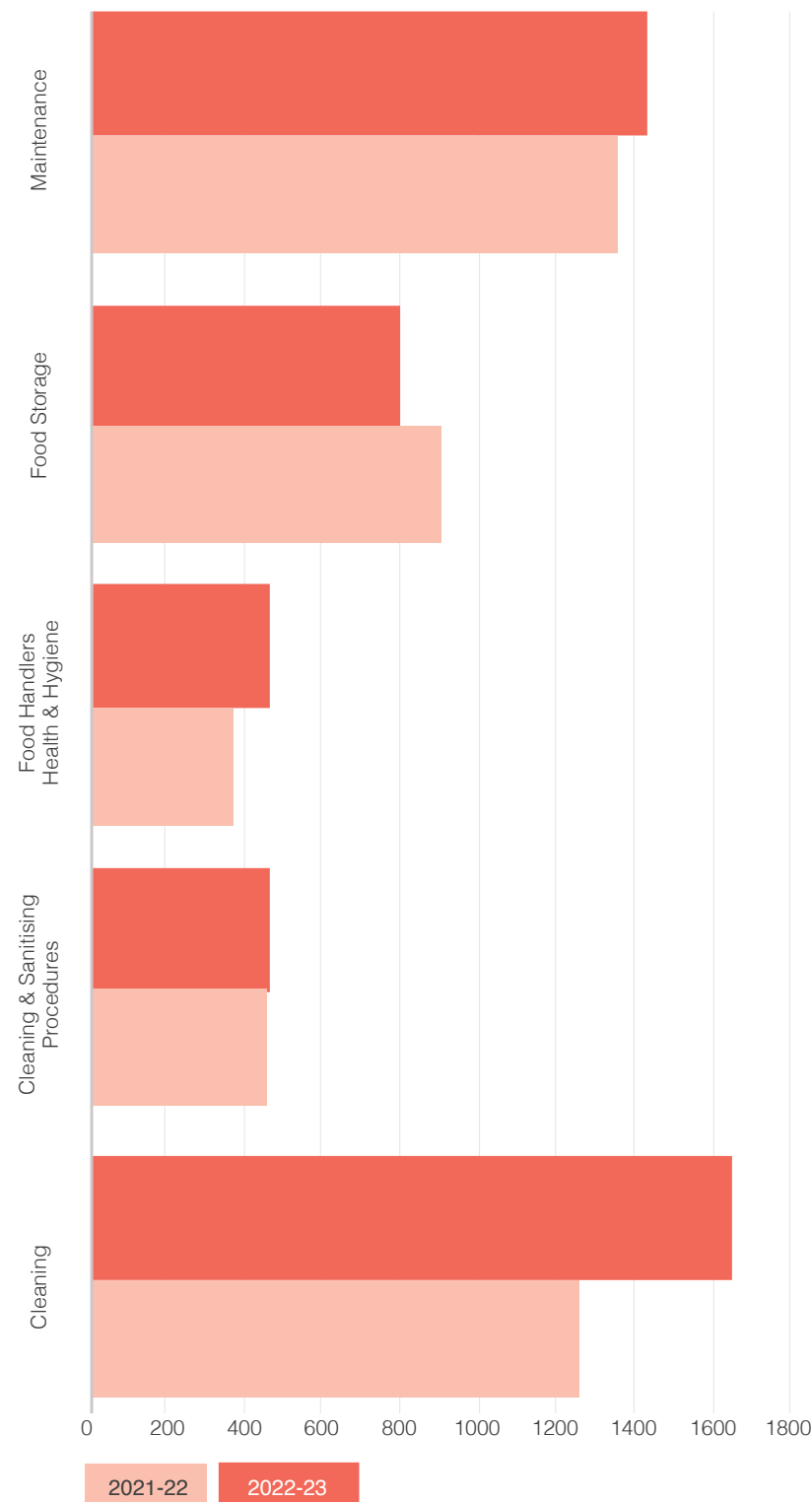
businesses are captured within the scheme.

598 captured FSRS inspections



The average non-compliances observed per routine inspections decreased by **17%**.

Two year comparison of the types of food safety non-compliances observed during routine inspections during 2022-23.



Food Safety Enforcement

43%

Routine inspections requiring a follow-up
Decrease from 59%

A graph illustrating the graduated response to enforcement under the *Food Act 2001*.



2021-22

The majority of food businesses requiring legal action are P1 high risk businesses.

Number of businesses requiring legal action per risk rating.

	P1	P2	P3
Warning Letter	10	2	0
Improvement Notices	32	5	0
Offences Expiated	4	3	0
Prohibition Orders	3	0	0

Improvement Notices

37

Improvement Notices issued to 25 food businesses

25

Businesses issued with multiple Improvement Notices

2.92%

of routine inspections resulted in the issue of an Improvement Notice.

Expiations

6

businesses were expiated under the *Food Act 2001*.

0.70%

of routine inspections resulted in the issue of an Expiation Notice.

Food Safety Audits

Scheduled food safety audits of food businesses serving food to vulnerable populations

157 Scheduled Audits
9.8% increase

82

8 increase
Within EHA



75

6 increase
outside of
EHA's area



4

follow-up
audits



Food Safety Complaints

112

Food related complaints

29%

Alleged food poisoning.

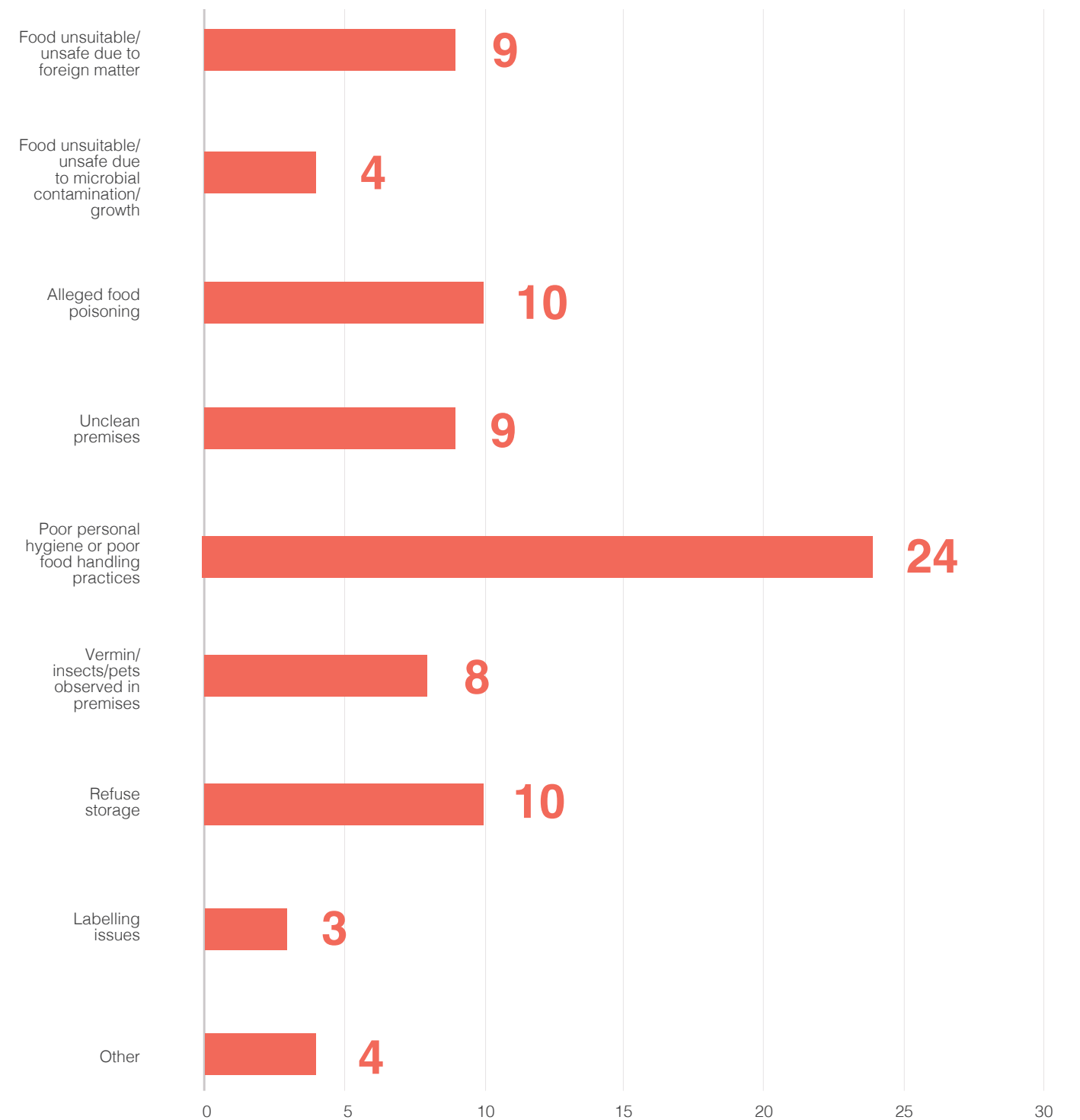
14%

Unclean Premises

19%

Alleged food poisoning and poor personal hygiene and food handling practices.

Types of Food Complaints received in 2023.



Six food safety training sessions held.
75 participants attended.

Summary

Financial Statement
for the year ending
30 June 2023

	2022	2023
INCOME		
Council Contributions	1,828,263	1,828,000
Statutory charges	111,391	136,026
User charges	295,541	457,619
Grants, subsidies and contributions	226,108	230,170
Investment income	4,320	15,866
Other income	3,585	7,255
TOTAL INCOME	2,469,208	2,674,936
EXPENSES		
Employee Costs	1,750,609	1,881,592
Materials, contracts & other expenses	516,677	571,267
Depreciation, amortisation & impairment	168,844	159,013
Finance costs	44,752	37,681
TOTAL EXPENSES	2,482,882	2,649,553
OPERATING SURPLUS (DEFICIT)		
Asset disposal & fair value adjustments		
NET SURPLUS/(DEFICIT)	(13,674)	25,383
Other Comprehensive Income		
TOTAL COMPREHENSIVE INCOME	(13,674)	25,383
CURRENT ASSETS		
Cash and cash equivalents	640,883	644,769
Trade and Other Receivables	231,080	271,901
TOTAL CURRENT ASSETS	871,963	916,670
NON-CURRENT ASSETS		
Property, Plant & Equipment	1,214,249	1,104,793
TOTAL NON-CURRENT ASSETS	1,214,249	1,104,793
TOTAL ASSETS	2,086,212	2,021,463
CURRENT LIABILITIES		
Trade & Other Payables	133,225	121,916
Borrowings	140,794	111,865
Provisions	289,466	285,083
Liabilities relating to Non-current Assets held for Sale	563,485	518,864
TOTAL CURRENT LIABILITIES	1,126,970	1,037,728
NON-CURRENT LIABILITIES		
Borrowings	961,297	881,032
Provisions	9,860	44,614
TOTAL NON-CURRENT LIABILITIES	971,157	925,646
TOTAL LIABILITIES	1,534,642	1,444,510
NET ASSETS	551,570	576,953
EQUITY		
Accumulated Surplus	551,570	576,953
TOTAL EQUITY	551,570	576,953

Eastern Health Authority
General Purpose Financial Reports
for the year ended 30 June 2023

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EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Health Authority (EHA) to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of EHA's financial position at 30 June 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that EHA's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect EHA's accounting and other records.

Michael Livori
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish
**CHAIRPERSON
EHA BOARD OF MANAGEMENT**

Date: 30 August 2023

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
INCOME			
Council Contributions	2	1,828,000	1,828,263
Statutory charges	2	136,026	111,391
User charges	2	457,619	295,541
Grants, subsidies and contributions - Operating	2	230,170	226,108
Investment income	2	15,866	4,320
Other income	2	7,255	3,585
Total Income		<u>2,674,936</u>	<u>2,469,208</u>
EXPENSES			
Employee costs	3	1,881,592	1,750,609
Materials, contracts & other expenses	3	571,267	516,677
Depreciation, amortisation & impairment	3	159,013	168,844
Finance costs	3	37,681	46,752
Total Expenses		<u>2,649,553</u>	<u>2,482,882</u>
OPERATING SURPLUS / (DEFICIT)		<u>25,383</u>	<u>(13,674)</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>25,383</u>	<u>(13,674)</u>

This Statement is to be read in conjunction with the attached Notes.

Eastern Health Authority
Statement of Financial Position
as at 30 June 2023

		2023	2022
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	4	644,769	640,883
Trade & other receivables	4	271,901	231,080
Total Current Assets		<u>916,670</u>	<u>871,963</u>
Non-current Assets			
Property, plant & equipment	5	1,104,793	1,214,249
Total Non-current Assets		<u>1,104,793</u>	<u>1,214,249</u>
Total Assets		<u>2,021,463</u>	<u>2,086,212</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	6	121,916	133,225
Borrowings	6	111,865	140,794
Provisions	6	285,083	289,466
Total Current Liabilities		<u>518,864</u>	<u>563,485</u>
Non-current Liabilities			
Borrowings	6	881,032	961,297
Provisions	6	44,614	9,860
Total Non-current Liabilities		<u>925,646</u>	<u>971,157</u>
Total Liabilities		<u>1,444,510</u>	<u>1,534,642</u>
NET ASSETS		<u>576,953</u>	<u>551,570</u>
EQUITY	Notes	2023	2022
		\$	\$
Accumulated surplus		576,953	551,570
TOTAL EQUITY		<u>576,953</u>	<u>551,570</u>

This Statement is to be read in conjunction with the attached Notes.

Eastern Health Authority
Statement of Changes in Equity
for the year ended 30 June 2023

	Notes	Acc'd Surplus \$	TOTAL EQUITY \$
Balance at end of previous reporting period		551,570	551,570
Net Surplus / (Deficit) for Year		25,383	25,383
Balance at end of period		576,953	576,953

	Notes	\$	\$
Balance at end of previous reporting period		565,244	565,244
Net Surplus / (Deficit) for Year		(13,674)	(13,674)
Balance at end of period		551,570	551,570

This Statement is to be read in conjunction with the attached Notes

Eastern Health Authority
Statement of Cash Flows
for the year ended 30 June 2023

	Notes	2023 \$	2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Council Contributions		1,828,000	1,828,263
Fees & other charges		136,026	111,391
User charges		418,158	227,946
Investment receipts		14,506	4,044
Grants utilised for operating purposes		230,170	226,108
Other revenues		7,633	3,585
<i>Payments:</i>			
Employee costs		(1,847,155)	(1,764,556)
Materials, contracts & other expenses		(586,184)	(536,431)
Finance payments		(38,517)	(48,367)
Net Cash provided by (or used in) Operating Activities		162,637	51,983
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(49,557)	(82,379)
Net Cash provided by (or used in) Investing Activities		(49,557)	(82,379)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(38,391)	(74,132)
Repayment of principal portion of lease liabilities		(70,803)	(37,485)
Net Cash provided by (or used in) Financing Activities		(109,194)	(111,617)
Net Increase (Decrease) in cash held		3,886	(142,013)
Cash & cash equivalents at beginning of period	7	640,883	782,896
Cash & cash equivalents at end of period	7	644,769	640,883

This Statement is to be read in conjunction with the attached Notes

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated (insert date).

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Eastern Health Authority's (EHA) accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

EHA is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Rd, St Peters SA. These consolidated financial statements include EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

EHA recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which EHA expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when EHA enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the EHA to acquire or construct a recognisable non-financial asset that is to be controlled by the EHA. In this case, EHA recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

Cash assets include all amounts readily convertible to cash on hand at EHA's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

4.2 Other Financial Instruments

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments also form part of Note 8.

6 Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by EHA for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 5. No capitalisation threshold is applied to the acquisition of land or interests in land.

6.4 Depreciation of Non-Current Assets

Property, plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of EHA, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 5. Depreciation periods for infrastructure assets have been estimated based on the best information available to EHA, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

6.5 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if EHA were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

7 Payables

7.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7.2 Payments Received in Advance & Deposits

Amounts (other than grants) received from external parties in advance of service delivery, and security deposits held against possible damage to EHA assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

8 Borrowings

Borrowings are initially recognised at fair value net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as EHA experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. EHA does not make payment for untaken sick leave.

Superannuation:

EHA makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 11.

10 Leases

EHA assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

EHA as a lessee

EHA recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

i) Right-of-use assets

EHA recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

ii) Lease liabilities

At the commencement date of the lease, EHA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, EHA uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

EHA applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

12 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

13 New and amended standards and interpretations

EHA applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to EHA are listed below. EHA has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Nil

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023	2022
		\$	\$
COUNCIL CONTRIBUTIONS			
City of Burnside		494,233	448,572
Cambelltown City Council		453,186	478,298
City of Norwood, Payneham & St Peters		584,210	571,786
City of Prospect		214,740	225,897
Town of Walkerville		81,631	103,710
		1,828,000	1,828,263
STATUTORY CHARGES			
Inspection Fees: Food		107,990	91,848
Inspection Fees: Legionella		10,027	8,524
SRF Licences		1,630	2,145
Fines & expiation fees		16,379	8,874
		136,026	111,391
USER CHARGES			
Immunisation: Clinic Vaccines		86,207	68,441
Immunisation: Service Provision		152,625	69,000
Immunisation: Worksite Vaccines		96,177	73,044
Immunisation: Clinic Service Fee		1,640	1,050
Food Auditing		120,970	84,006
		457,619	295,541
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		15,866	4,320
		15,866	4,320
OTHER INCOME			
Motor Vehicle Reimbursements		4,357	2,992
Sundry		2,898	593
		7,255	3,585
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Other grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		209,229	182,701
Immunisation: AIR		18,941	18,240
Immunisation: PHN Project		2,000	25,167
		230,170	226,108
		230,170	226,108
Sources of grants			
<i>Other</i>		230,170	226,108
		230,170	226,108

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		1,580,063	1,510,095
Employee leave expense		54,041	18,047
Superannuation - defined contribution plan contributions	11	172,557	144,032
Superannuation - defined benefit plan contributions	11	20,103	16,909
Workers' Compensation Insurance		20,160	16,451
Other - Agency staff and Consultant Medical Officer		34,668	45,075
Total Operating Employee Costs		1,881,592	1,750,609
Total Number of Employees		18	18
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		8,800	8,300
Bad and Doubtful Debts			4,251
Governance expenses		16,038	10,437
Lease Expenses - short term leases	10	26,942	15,783
Subtotal - Prescribed Expenses		51,780	38,771
<u>Other Materials, Contracts & Expenses</u>			
Accounting		3,775	5,127
Contractors		28,290	23,154
Energy		7,182	8,868
Fringe benefits tax		14,480	14,272
Human resources		8,794	15,657
Income protection		31,047	25,692
Insurance		39,010	30,085
IT licencing & support		151,411	147,883
Legal Expenses		14,321	13,560
Motor vehicle expenses		25,465	19,895
Parts, accessories & consumables		105,347	94,211
Printing & stationery		24,387	17,660
Staff training		20,974	13,410
Sundry		22,759	22,327
Telephone		16,248	17,758
Work health & safety consultancy		5,997	8,347
Subtotal - Other Materials, Contracts & Expenses		519,487	477,906
		571,267	516,677

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE con't

		2023	2022
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		27,394	23,642
Office Equipment, Furniture & Fittings		3,752	14,247
Right of Use Assets		127,867	130,955
		159,013	168,844
FINANCE COSTS			
Interest on Loans		(836)	5,532
Interest on Leases		38,517	41,220
		37,681	46,752

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

		2023	2022
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		199,093	159,713
Deposits at Call		445,676	481,170
		<u>644,769</u>	<u>640,883</u>
TRADE & OTHER RECEIVABLES			
Accrued Revenues		1,729	369
Debtors - general		270,172	230,711
		<u>271,901</u>	<u>231,080</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5 -PROPERTY, PLANT & EQUIPMENT (IPP&E)

	2022				2023			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Fair Value Level	\$							
Buildings & Other Structures	-	472,846	(259,254)	213,592	-	472,846	(286,648)	186,198
Office Equipment, Furniture & Fittings	-	268,730	(250,229)	18,501	-	281,287	(253,981)	27,306
Right of Use Assets	-	1,325,000	(342,844)	982,156	-	1,362,000	(470,711)	891,289
Total IPP&E	-	2,066,576	(852,327)	1,214,249	-	2,116,133	(1,011,340)	1,104,793
Comparatives	-	2,070,032	(769,318)	1,300,714	-	2,066,576	(852,327)	1,214,249

This Note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5 - PROPERTY, PLANT & EQUIPMENT

	Carrying Amounts Movement During the Year										2023 \$
	\$										
	2022 \$	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount	
Carrying Amount	New / Upgrade	Renewals	In				Out				
Buildings & Other Structures	213,592	-	-	-	(27,394)	-	-	-	-	186,198	
Office Equipment, Furniture & Fittings	18,501	-	12,557	-	(3,752)	-	-	-	-	27,306	
Right of Use Assets	982,156	-	37,000	-	(127,867)	-	-	-	-	891,289	
Total IPP&E	1,214,249	-	49,557	-	(159,013)	-	-	-	-	1,104,793	
Comparatives	1,300,714	-	82,379	-	(168,844)	-	-	-	-	1,214,249	

This note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - LIABILITIES

	Notes	2023		2022	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		60,791	-	75,708	-
Accrued expenses - employee entitlements		58,987	-	54,921	-
Accrued expenses - other		-	-	836	-
GST Payable		2,138	-	1,760	-
		121,916	-	133,225	-
BORROWINGS					
Loans		-	-	38,391	-
Leases Liabilities	10	111,865	881,032	102,403	961,297
		111,865	881,032	140,794	961,297
PROVISIONS					
LSL Employee entitlements (including oncosts)		136,974	44,614	165,971	9,860
AL Employee entitlements (including oncosts)		148,109	-	123,495	-
		285,083	44,614	289,466	9,860
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>		-	-	-	-

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2023	2022
		\$	\$
Total cash & equivalent assets	4	644,769	640,883
Balances per Cash Flow Statement		<u>644,769</u>	<u>640,883</u>

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

Net Surplus (Deficit)		25,383	(13,674)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		159,013	168,844
Net increase (decrease) in unpaid employee benefits		34,437	(13,947)
		<u>218,833</u>	<u>141,223</u>
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(40,443)	(42,179)
Net increase (decrease) in trade & other payables		(15,753)	(47,061)
Net Cash provided by (or used in) operations		<u>162,637</u>	<u>51,983</u>

(c) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

Corporate Credit Cards	5,000	5,000
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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Deposits are returning fixed interest rates of 4.3% (2022: 0.30%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees & other charges

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method

Terms & conditions: Unsecured, and do not bear interest. Although EHA is not materially exposed to any individual debtor, credit risk exposure is concentrated within the EHA's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the EHA.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 10

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	644,769	-	-	644,769	644,769
Receivables	273,003	-	-	273,003	271,901
Total	917,772	-	-	917,772	916,670
Financial Liabilities					
Payables	96,432	-	-	96,432	62,929
Lease Liabilities	111,865	464,492	576,357	1,152,714	992,897
Total	208,297	464,492	576,357	1,249,146	1,055,826
2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets	\$	\$	\$	\$	\$
Cash & Equivalents	640,883	-	-	640,883	640,883
Receivables	233,141	-	-	233,141	233,141
Total	874,024	-	-	874,024	874,024
Financial Liabilities					
Payables	77,861	-	-	77,861	77,861
Current Borrowings	38,391	-	-	38,391	38,391
Lease Liabilities	102,403	347,325	613,972	1,063,700	1,063,700
Total	218,655	347,325	613,972	1,179,952	1,179,952

The following interest rates were applicable to EHA's borrowings at balance date:

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates		-	4.75	122,523
		-		122,523

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of EHA.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the EHA's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of EHA's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that EHA will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. EHA also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. EHA has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 9 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of EHA prepared on a simplified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	2023	2022
	\$	\$
Income		
<i>Council Contributions</i>	1,828,000	1,828,263
<i>Statutory charges</i>	136,026	111,391
<i>User charges</i>	457,619	295,541
<i>Grants, subsidies and contributions - Operating</i>	230,170	226,108
<i>Investment income</i>	15,866	4,320
<i>Other income</i>	7,255	3,585
	<u>2,674,936</u>	<u>2,469,208</u>
Expenses		
<i>Employee costs</i>	(1,881,592)	(1,750,609)
<i>Materials, contracts and other expenses</i>	(571,267)	(516,677)
<i>Depreciation, amortisation and impairment</i>	(159,013)	(168,844)
<i>Finance costs</i>	(37,681)	(46,752)
	<u>(2,649,553)</u>	<u>(2,482,882)</u>
Operating Surplus / (Deficit)	25,383	(13,674)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(49,557)	(82,379)
Add back Depreciation, Amortisation and Impairment	159,013	168,844
	<u>109,456</u>	<u>86,465</u>
Annual Net Impact to Financing Activities	<u>134,839</u>	<u>72,791</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - LEASES

EHA as a Lessee

Right of Use Assets

(include description of assets which are leased)

Set out below are the carrying amounts (written down value) of right of use assets recognised within Property, Plant & Equipment and the movements during the period:

Right of Use Assets (Carrying Value)	Building & Other Structures	Motor Vehicles	Office Equipment	Total
At 1 July 2022	912,000	70,156	-	982,156
Additions	-	37,000	-	37,000
Depreciation Charge	(96,000)	(31,867)	-	(127,867)
At 30 June 2023	816,000	75,289	-	891,289

Set out below are the carrying amounts of lease liabilities (including under interest bearing loans and borrowings) and the movements during the period:

	2023
Opening Balance 1 July 2022	1,063,670
Additions	37,000
Payments	(107,773)
Closing Balance 30 June 2023	992,897
Current	111,865
Non Current	881,032

The maturity analysis of lease liabilities is included in Note 8.

EHA and its associated entities (the group) had total cash outflows for leases of \$146,321.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	127,867
Interest expense on lease liabilities	38,517
Expenses relating to short term leases	26,942
Total amount recognised in profit and loss	193,326

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 – SUPERANNUATION

EHA makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (10.5% in 2022-23; 10% in 2021-22). No further liability accrues to EHA as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2021-22) of "superannuation" salary.

In addition, EHA makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), EHA does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to EHA's contribution rates at some future time.

Contributions to Other Superannuation Schemes

EHA also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to EHA.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2023.

Note 13 - EVENTS OCCURRING AFTER BALANCE DATE

There are no events subsequent to 30 June 2023 that need to be disclosed in the financial statements.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of EHA include the Chairperson, Board Members, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all the Key Management personnel were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	192,884	190,215
TOTAL	192,884	190,215

Amounts received from Related Parties during the financial year:

	2023	2022
	\$	\$
City of Burnside	494,233	448,572
Cambelltown City Council	453,186	478,298
City of Norwood, Payneham & St Peters	584,210	571,786
City of Prospect	214,740	225,897
Town of Walkerville	81,631	103,710
TOTAL	1,828,000	1,828,263

Amounts paid to Related Parties during the financial year:

	2023	2022
	\$	\$
City of Norwood, Payneham & St Peters	112,121	2,110,754
TOTAL	112,121	2,110,754

Description of Services provided to all related parties above:

Assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act 2011, the Food Act 2001 (SA), the Supported Residential Facilities Act 1992 (SA), the Expiation of Offences Act 1996 (SA), (or any successor legislation to these Acts) and any other legislation regulating similar matters that the Constituent Councils determine is appropriate within the purposes of EHA; Take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils.



EASTERN HEALTH AUTHORITY


**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, Bentleys SA Audit Partnership, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.


.....
Michael Livori
CHIEF EXECUTIVE OFFICER


.....
Madeleine Harding
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 23/8/23



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in blue ink, appearing to read 'Paul Di Iulio', is written over a horizontal line.

.....
Paul Di Iulio
**CHIEF EXECUTIVE OFFICER
CAMPBELLTOWN CITY COUNCIL**

Date: 20.7.2023



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

.....
Chris Cowley
**CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE**

Date: 12/07/2023



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



.....
Mario Barone
CHIEF EXECUTIVE OFFICER
CITY OF NORWOOD PAYNEHAM & ST PETERS

Date: 11. 07. 2023.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in blue ink, appearing to read 'C. White', is written over a horizontal dotted line.

Chris White
**CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT**

Date: 11/7/23



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2023, the Auditor, Bentleys SA Audit Partnership, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



Scott Reardon
**ACTING CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE**

Date: 11/07/2023

Bentleys SA Audit Partnership

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bentleys.com.au

Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Eastern Health Authority Inc for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) Local Government (Financial Management) Regulations 2011.

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 22nd day of August 2023

