

# 2023-24 Annual Report

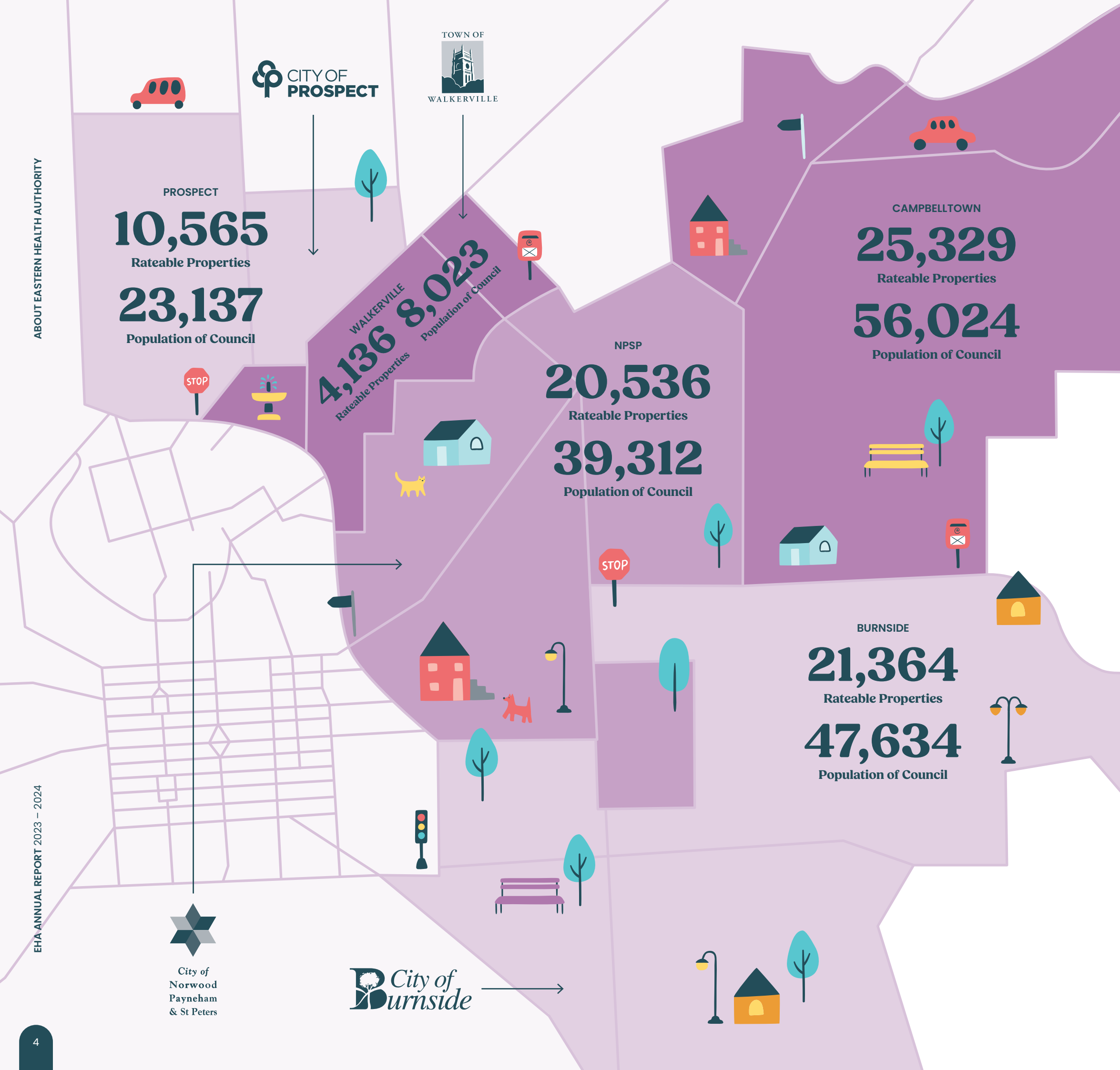


local councils working together to protect the health of the community



# Contents

About Eastern Health Authority	4
Chief Executive Officer & Chairperson Report	6
1. Governance	8
Board of Management 2023	10
Finance Audit Committee	10
2. Immunisation	12
Public Immunisation Clinics	15
School Immunisation – 2023 Program	17
Workplace Immunisation Program	19
3. Public and Environmental Health	20
Complaints and Referrals	22
Monitoring and Surveillance	25
Cooling Towers and Warm Water Systems	25
Waste Control Systems	25
Public Swimming Pools and Spas	26
Personal Care and Body Art (PCBA)	26
Health Care and Community Services	27
4. Food Safety	28
Food Safety Inspections	30
Food Safety Enforcement	34
Food Safety Audits	35
Food Safety Complaints	35
Promotional	37
Summary	38
Financial Statement for the year ending 30 June 2024	40



City of  
Norwood  
Payneham  
& St Peters

**B** City of  
Burnside



## 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.

TOTAL

**81,930**

Rateable Properties

**174,130**

Population of Council





# Chief Executive Officer & Chairperson Report



The Eastern Health Authority's (EHA) success is built on our singular and dedicated focus to protect and enhance the health, safety and wellbeing of our region. We have specialist and passionate staff and strong and open relationships with our Constituent Councils. Our ability to effectively advocate on public health matters as a united regional voice is a strength. We believe this approach represents outstanding value for money for ratepayers and means our communities enjoy the highest standards of environmental health services.

The communities we serve continue to change, and with this change comes new risks to public health, and opportunities to innovate. Climate change and more extreme weather events will exacerbate some of our existing public health risks. Population growth and change will bring more people, businesses and events to our region. This will increase demand for our services. Technology continues to provide opportunities to improve how we work.

It is with these changes in mind that during this reporting period, EHA has developed a new Strategic Plan, Towards 2033. This plan aims to provide a clear roadmap for how EHA will build on its long history and operational success, while also navigating future changes.

One of the priorities detailed in the plan is to "deliver great public and environmental health services". We believe that we already deliver great services as can be evidenced in this report. We intend to build upon this foundation during the life of the Strategic Plan.

Healthy communities require access to safe and suitable food. Monitoring food safety standards to ensure this occurs, continues to be one of our most important areas of core business. A Strategic Plan priority is "strengthening food safety practices across our region". We continue to provide businesses with educational and training resources, as well as having an effective food safety assessment and enforcement regime in line with this priority.

EHA provides food business with the opportunity to attend food safety training sessions conducted by Authorised Officers. The training aims to educate food handlers on the fundamental principles of food safety with interactive activities to consolidate the participants learnings. The sessions are available free to food businesses in our constituent councils and to food businesses out of area for a small charge. Food safety training sessions are promoted to all food businesses within EHA's Constituent Council area; on EHA's website; during routine food safety inspections; and, through the Food Safety Bi-annual Newsletter.

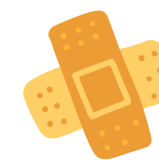
We continued to build on our food safety resources for businesses with the production of three new food safety videos. The videos provide business with food safety information in relation to effective cooling and reheating processes and how to effectively sanitise food fixtures and equipment. These videos complement existing videos on handwashing, safe storage practices and temperature measuring devices. All videos are available on the EHA website.

The recent addition to the Australia New Zealand Food Standards Code of Standard 3.2.2A means that since December 2023, food safety requirements have changed for many food service businesses across Australia. These businesses are required to implement either two or three of the new food safety management tools detailed below, depending on the risk posed by their food handling activities;

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



**Special congratulations to the 220 businesses that achieved a 5 Star rating. This is an increase of 32% from the previous year and an amazing cumulative 3 year increase of 101%.**



Prior to the change Authorised Officers have had regular communications with business to ensure that they are prepared for the changes and will continue to ensure that businesses are complying with the new requirements.

The education and support provided to food business detailed above supplement our food safety assessment program and are a driver of food safety improvements.

During the year 1,482 food safety assessment and related inspections were undertaken. It is pleasing to observe the decrease in food-safety nonconformances per inspection observed (-18%) in comparison to the previous year.

This has translated into a 22% increase in food business achieving a Food Safety Star pass rating (3 to 5 stars) last year. The cumulative increase over 3 years is an impressive 74%.

Special congratulations to the 220 businesses that achieved a 5 Star rating. This is an increase of 32% from the previous year and an amazing cumulative 3 year increase of 101%.

Immunisation continues to be one of the most successful and cost effective public health protection initiatives. Growing our immunisation programs is another strategic priority. Our Public Clinic and Worksite Immunisation programs continue to be extremely popular, with 7,949 vaccines provided during the year at our various immunisation venues.

An extensive review of our public clinics on offer saw changes to Prospects clinic location and timeslot making it a more accessible and improved attendance in 2024. An additional clinic on Monday evenings at St Peters was added to our timetable and continues to be operating at near capacity.

The School Immunisation Program, which operates on a calendar year basis continually evolves. 2023 saw the inclusion of the year 7 cohort. The inclusion allowed for the transition of the SIP delivering vaccines to the year 7 and 10 cohort where previously it was delivered to the year 8 and 10 cohort.

The change meant an additional year level to manage in 2023. EHA attended a total of 103 visits to schools and delivered a total of 15,137 vaccines. Our experienced immunisation and administrative staff handled the changes seamlessly. EHA school vaccination rates continue to be well above the state average, a reflection on the excellence of delivery.

It has been yet another extremely busy and challenging year for EHA. We are extremely proud of our organisation which we believe "delivers great public and environmental health services". Our talented and dedicated staff all contribute to a high-quality service and delivering positive public health outcomes. We sincerely thank them for their efforts over the year. We also thank the Board of Management for their support and interest in the work we undertake on behalf of their respective councils.



**Michael Livori**  
Chief Executive Officer



**Peter Cornish**  
Chairperson Report







## Governance

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



# Board of Management 2023

EHA is a body corporate, governed by a Board of Management comprised of two members from each Constituent Council. The Board met six (6) times during the year to consider EHA’s business.

### Audit Committee

Members of EHA’s Audit Committee include:

**Madeleine Harding**  
Presiding Member

**Natalie Caon**  
Independent Member

**Cr Peter Cornish**  
Board Appointed Member

The Committee met on three occasions during the year.

City / Town	Member	Total Meetings Attended
	Cr P Cornish	★★★★★★
	Cr L Henschke	★★★★★★
 City of Norwood Payneham & St Peters	Cr S Whittington	★★★★☆☆
	Cr K Moorhouse	★★★★★★
 CAMPBELLTOWN CITY COUNCIL	M Hammond	★★★★☆☆
	Cr M Noble	★★★★★★
 CITY OF PROSPECT	Cr K Barnett	★★★★☆☆
	Cr T Nguyen	★★★★☆☆
 TOWN OF WALKERVILLE	Cr J Nenke	★★★★☆☆
	Cr J Allanson	★★★★☆☆







# 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.





# Immunisation



Eastern Health Authority 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.

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).

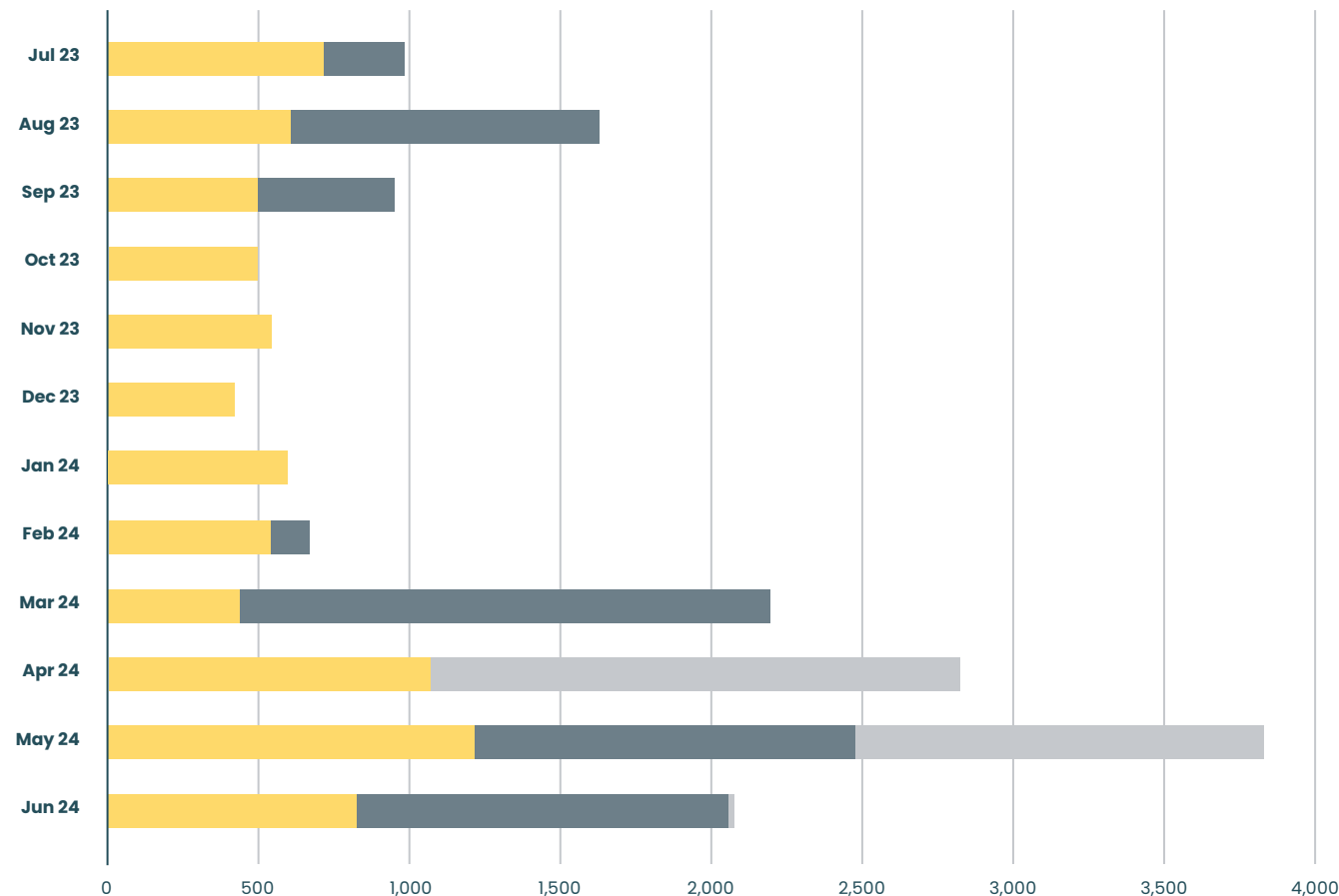
Over the past year EHA have assisted 146 families and children with assessing and updating their immunisation history. This has seen a positive increase of 29 clients (25%) visiting EHA over the past 12 months. EHA has the ability to provide fee vaccines to non-Medicare clients. After the completion of the assessment of immunisation records, families can attend the various public clinics on offer and have the required fee vaccines administered.

The combined demand for all immunisation services over the last year

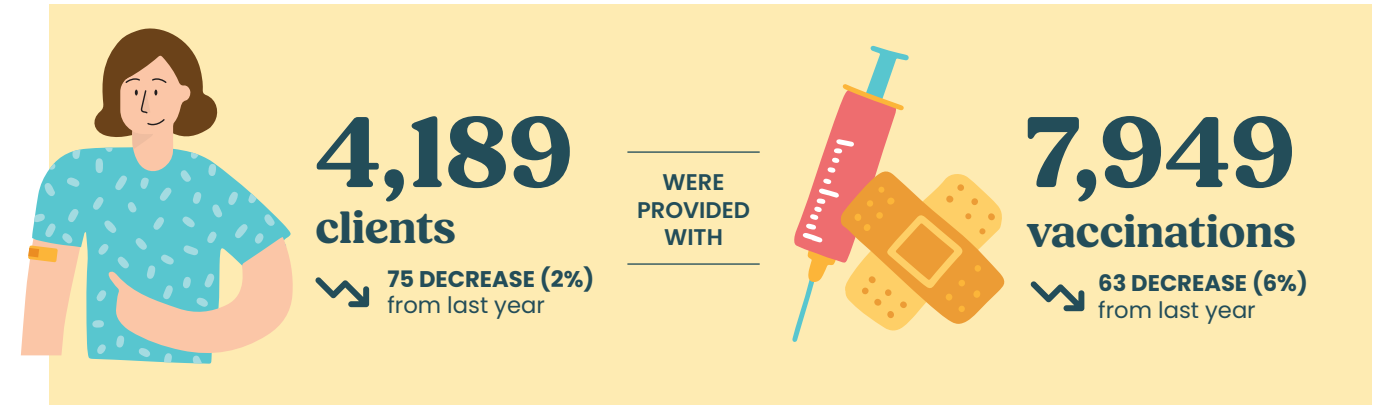
Clinic vaccines

School vaccines

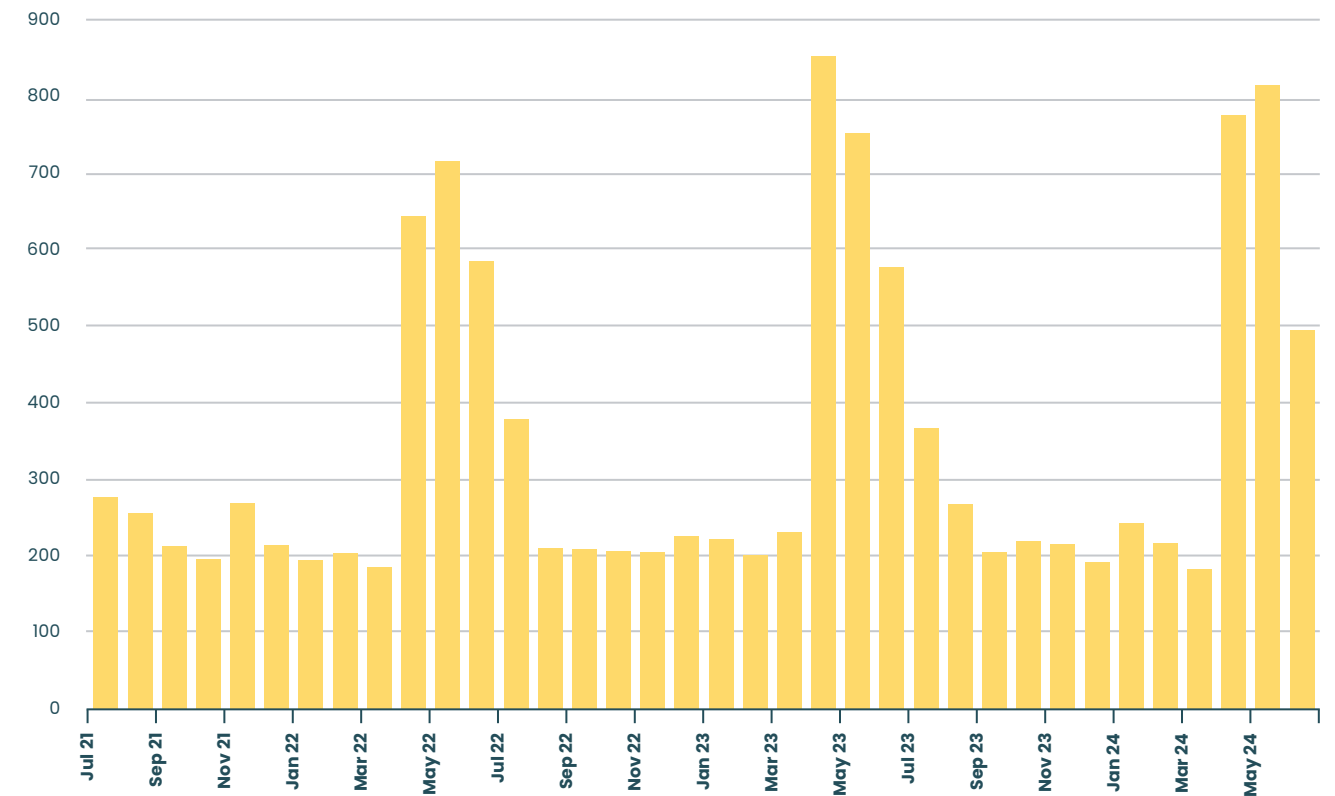
Workplace vaccines



# Public Immunisation Clinics



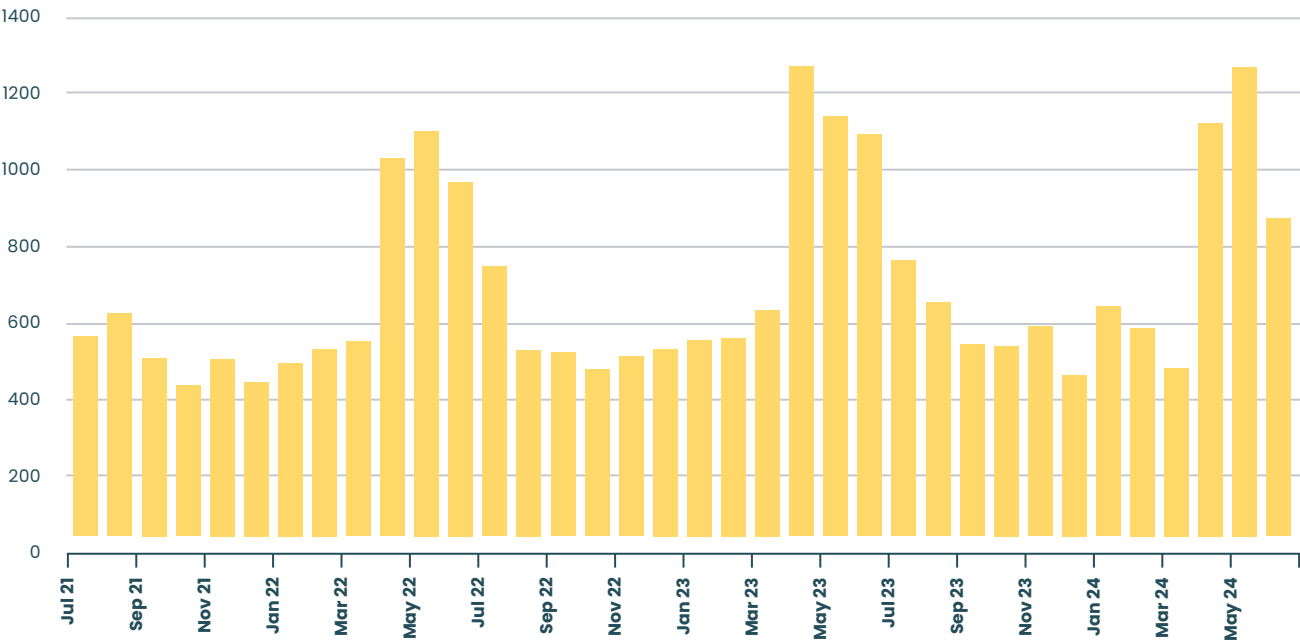
Client attendance at public immunisation clinics for the last 3 years







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	Unley
Burnside	940	31.5%	5.4%	52.1%	1.1%	1.7%	7.9%
Campbelltown	936	7.3%	26.3%	59.9%	0.9%	2.2%	4.1%
NPSP	1,025	6.1%	5.6%	82.1%	0.2%	2.0%	3.8%
Prospect	318	4.1%	5.7%	51.3%	31.8%	4.4%	2.8%
Walkerville	160	1.3%	7.5%	71.9%	1.9%	14.4%	3.1%
Unley	436	15.1%	1.1%	27.1%	0.9%	0.7%	54.8%
Other	374	7.2%	13.1%	39.0%	5.1%	4.0%	29.9%
Total Number Of Clients		4,189					



# School Immunisation 2023 Program

During 2023, EHA continued its delivery of the School Immunisation Program (SIP). EHA attended a total of 103 Year level visits within the SIP to deliver a total of 15,137 vaccines to Year 7, 8 and 10 students. An increase of 2,789 (22.59%) when compared to the 2022 SIP.

2023 saw the inclusion of the year-7 cohort for a catch-up program to transition year-7's into the SIP program and replace the year-8 cohort from 2024. This change to the SIP program brings South Australia in line with all of Australia, making year-7 students eligible to receive the Human Papillomavirus (HPV) vaccine and Diphtheria Tetanus and Pertussis (dTpa) vaccine.

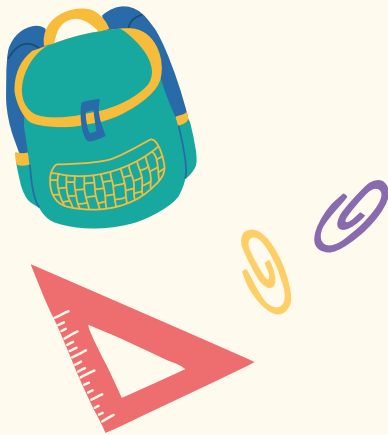
At the completion of 2023, the SIP program reduced the year levels to year 7 and 10 students only.

The 2023 program included 27 schools from our 5 Constituent Council areas, which include 2 schools from the City of Unley and an additional 7 from The Adelaide Hills Council.

The Adelaide Hills Council contract concluded at the end of the 2023 SIP program, with the City of Unley continuing until the end of December 2025.

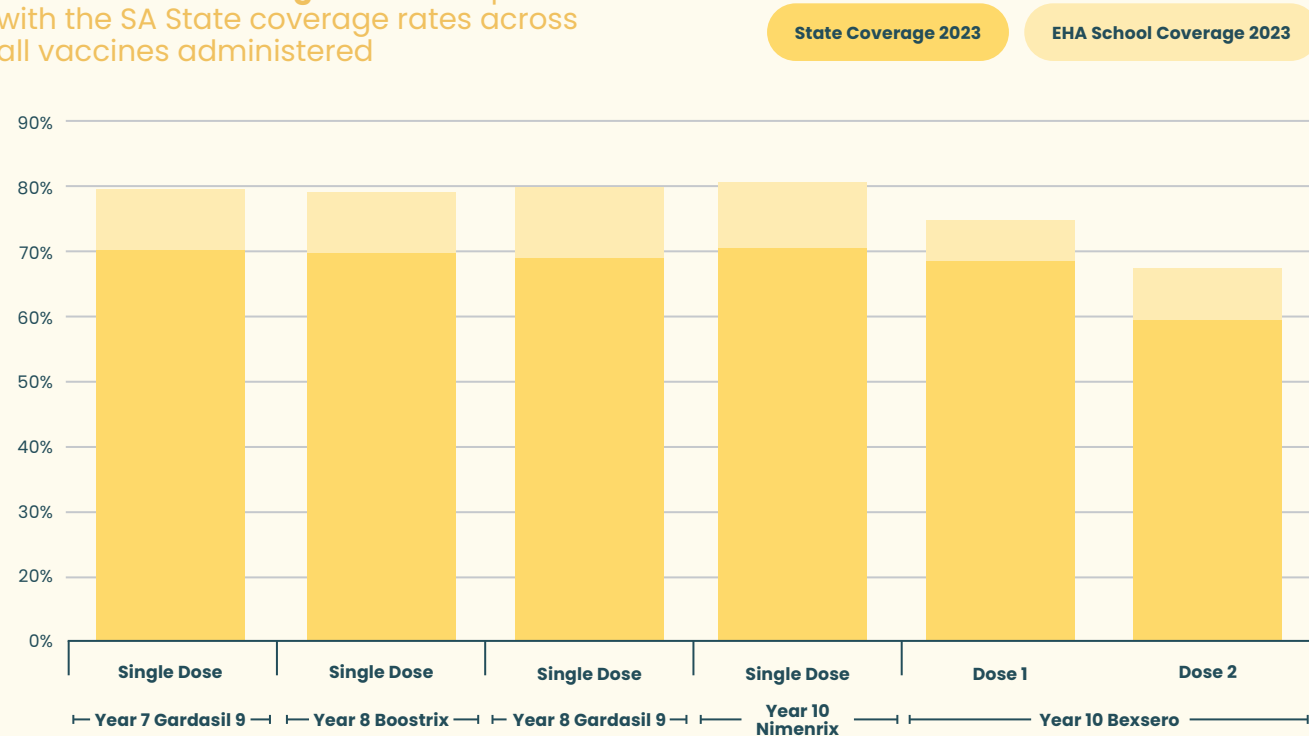
School Vaccinations for Calendar Year 2023

Council	Human Papillomavirus	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal (Men B)	Meningococcal ACWY	Total
Burnside	1,408	1,426	1,472	912	5,218
Campbelltown	583	589	391	231	1,794
NPSP	990	996	1,052	620	3,658
Prospect	184	187	144	80	595
Walkerville	137	137	137	78	489
Unley	290	299	281	169	1,039
Adelaide Hills	688	708	600	348	2,344
Total	4,280	4,342	4,077	2,438	15,137





EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered



## Workplace Immunisation Program



**Workplace visits**

Year	Visits
2024	88
2023	92



**Vaccines administered**

Year	Vaccines
2024	3,561
2023	3,151

Eastern Health Authority provides an efficient and competitive service for workplaces to protect their staff from the highly infectious influenza virus.

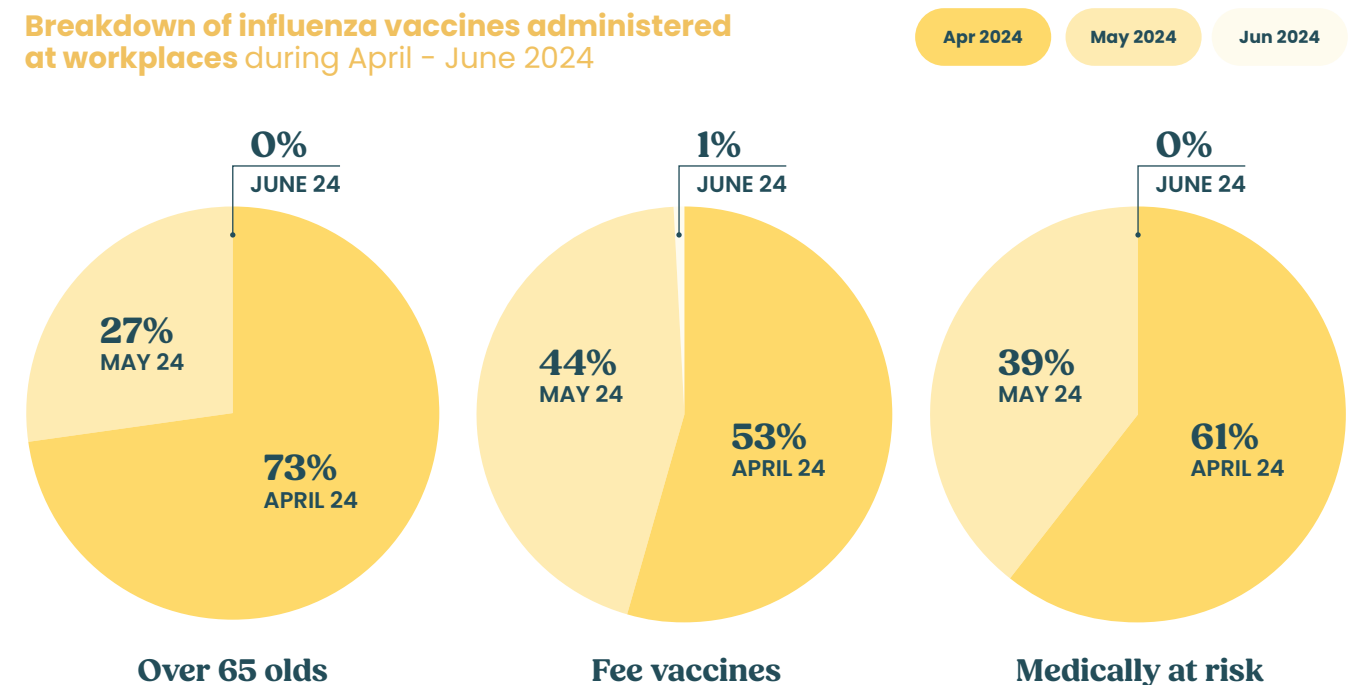
EHA's workplace program services a range of clients in both the public and private sector, including local businesses, schools, childcare centres, and government departments.

The program provides a convenient option to have their staff vaccinated on site by experienced nurses at a time that suits the business requirements and promotes employee health and wellbeing.

EHA's Workplace Influenza program was finalised in June with an increase of 410 vaccines delivered on the previous year's numbers.

During the program's delivery period, April through to June 2024, a total of 88 workplace visits were conducted, with 3,561 influenza vaccines delivered.

Breakdown of influenza vaccines administered at workplaces during April – June 2024







# Public and Environmental Health

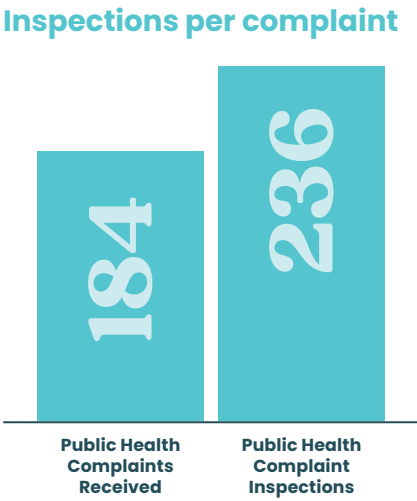
Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities.

website: [NEHA Environmental health](#)

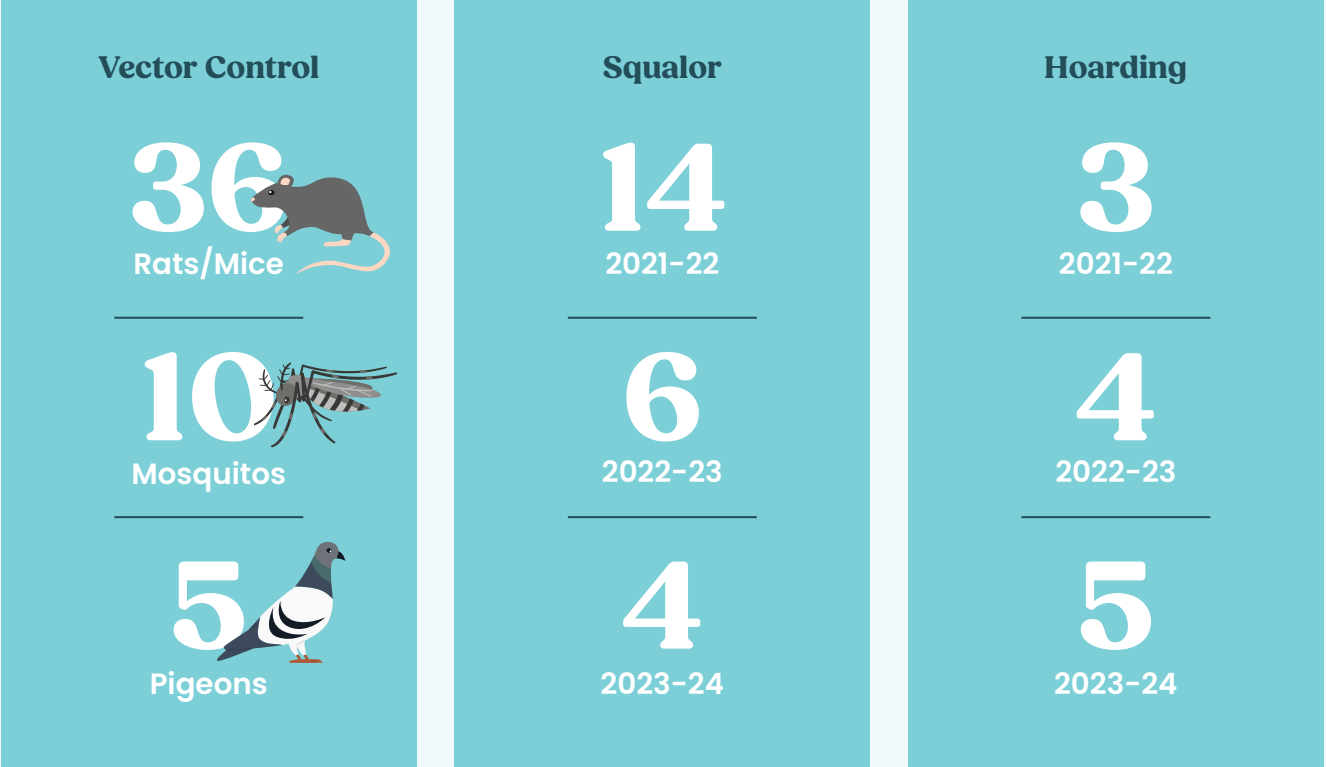
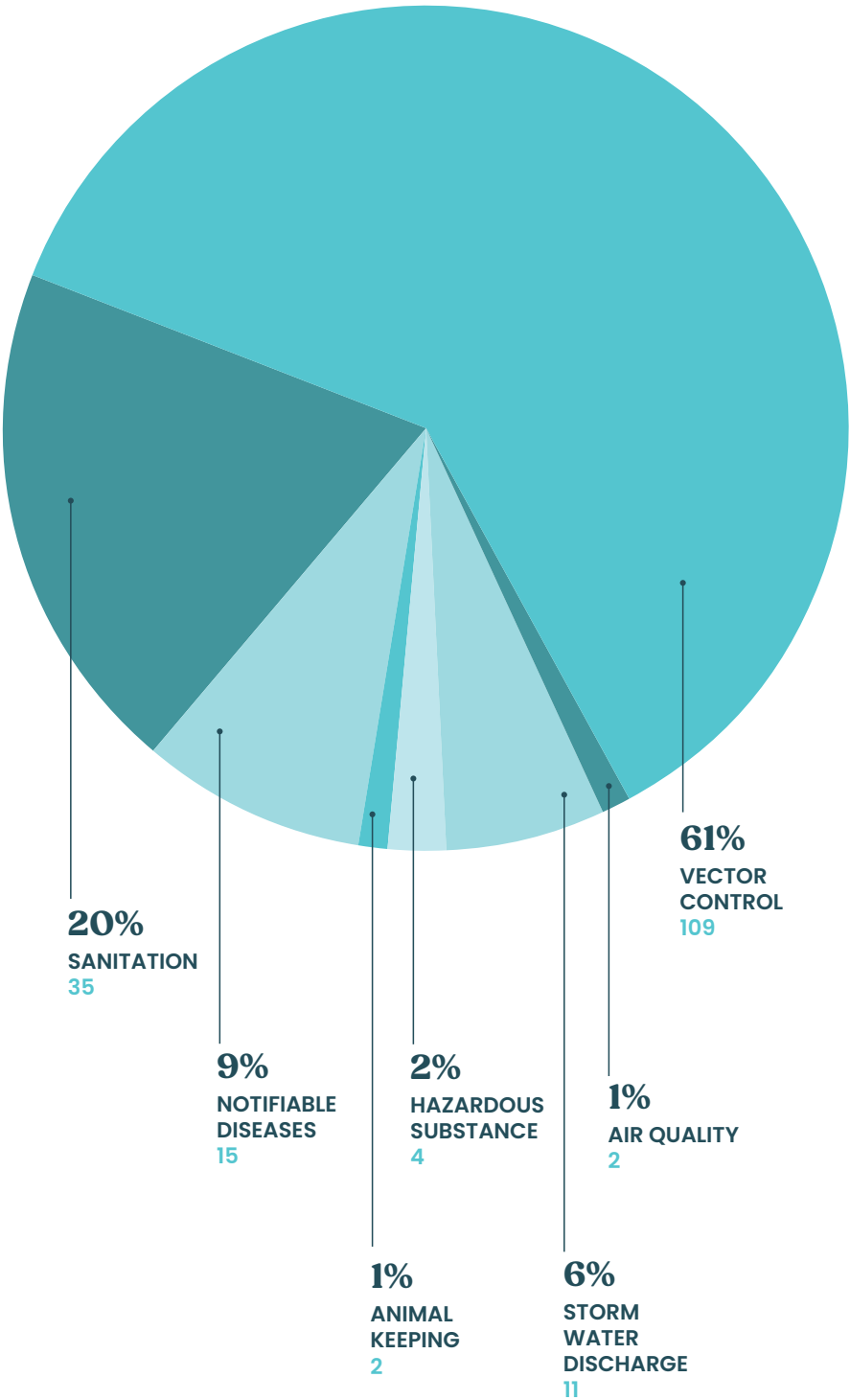


# Complaints and Referrals

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



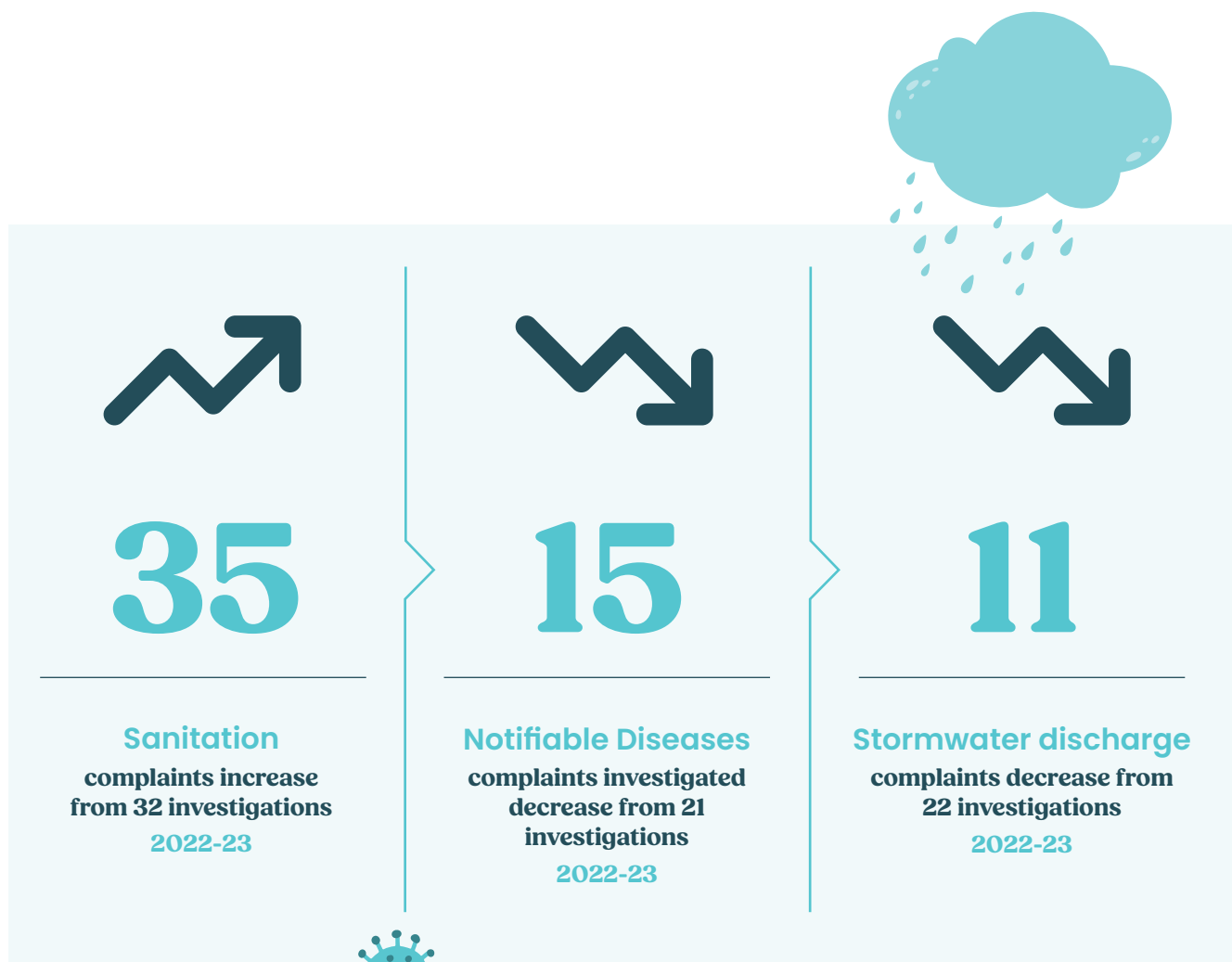
Public Health Complaint Category



Sanitation Inspections per complaint





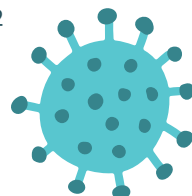


### Notifiable Diseases

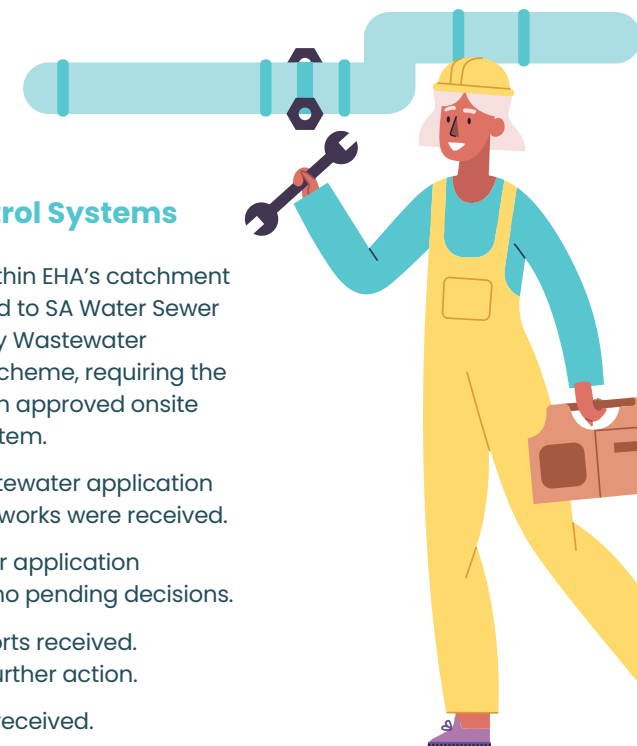
	2022-23	2023-24
Campylobacter	309	259 ↘
Salmonella	56	61 ↗
Legionellosis	5	3 ↘
Cryptosporidiosis	9	41 ↗
Hepatitis A	1	1 →
Rotavirus	66	79 ↗
COVID-19	14,467	2,350 ↘

In total there was a decrease in notifiable disease notifications when compared to the previous year. This decrease is mainly attributed to the reduction of COVID-19 notifications.

Despite the overall decrease there was an increase in the number *Cryptosporidiosis* reported with 32 more cases across the five Constituent Council when compared to the previous year.



## Monitoring and Surveillance



### Cooling Towers and Warm Water Systems

#### Positive *Legionella* Detections

- 2 during routine sampling at two warm water sites.
- 4 internally identified by one site and notified to EHA.

#### 4 *Legionella* Disease Notifications

- 4 Desktop investigations
- 3 onsite sampling
  - two investigations returned a positive for *Legionella*
  - 1 site further action and decontamination
  - 0 sites linked to notifiable cases

### 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.

One onsite wastewater application for wastewater works were received.

One wastewater application approved and no pending decisions.

160 service reports received. One requiring further action.

No complaints received.





## Public Swimming Pools and Spas



42

swimming pool  
and spa's at

27 sites

65

Routine  
inspections

4

Follow-up  
inspections

5

Complaint  
inspections

## Personal Care and Body Art (PCBA)



10

Tattoo premises  
involving high risk skin  
penetration practice  
were assessed.

No follow-up inspections  
were required.

No complaints  
were received.



## Health Care and Community Services



Licensing

3

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

Monitoring

11

9 routine  
licensing audits.  
2 inspections  
were conducted  
across 3  
facilities.

Complaints

1

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.





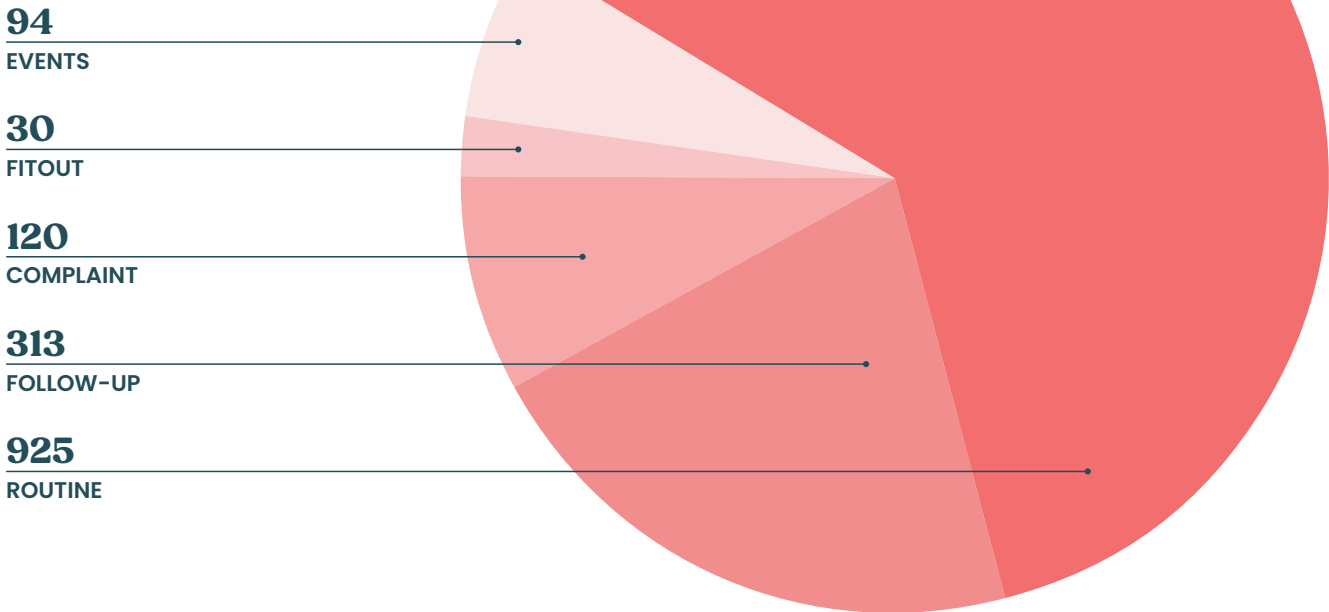
# Food Safety Inspections

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



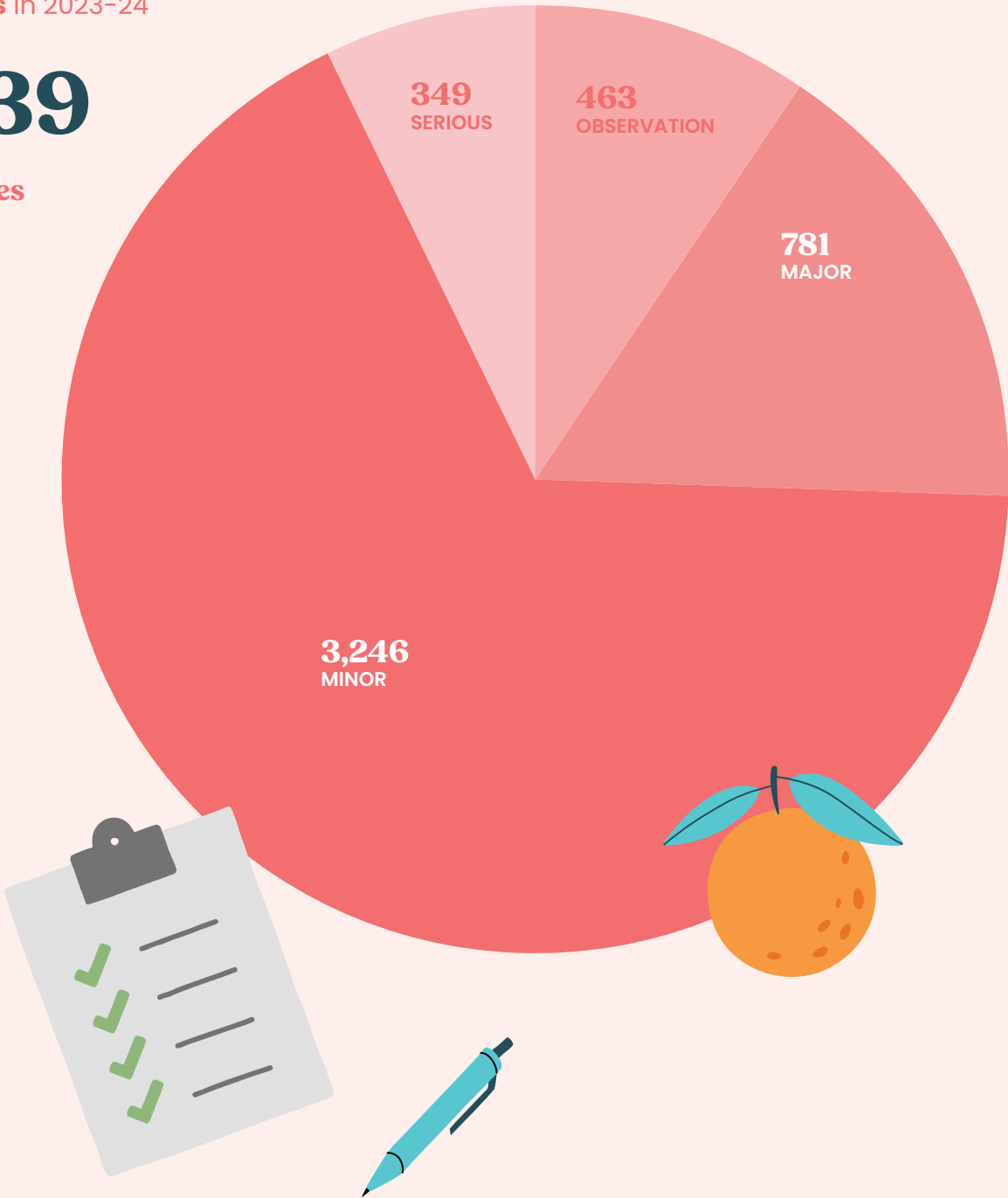
Total Number of inspections in 2023-24

**1,482**  
total food safety inspections



Non Compliances observed during routine food inspections in 2023-24

**4,839**  
total non compliances recorded







### SA Health Food Star Rating Scheme

A total of  
**653**  
businesses are captured within the scheme.

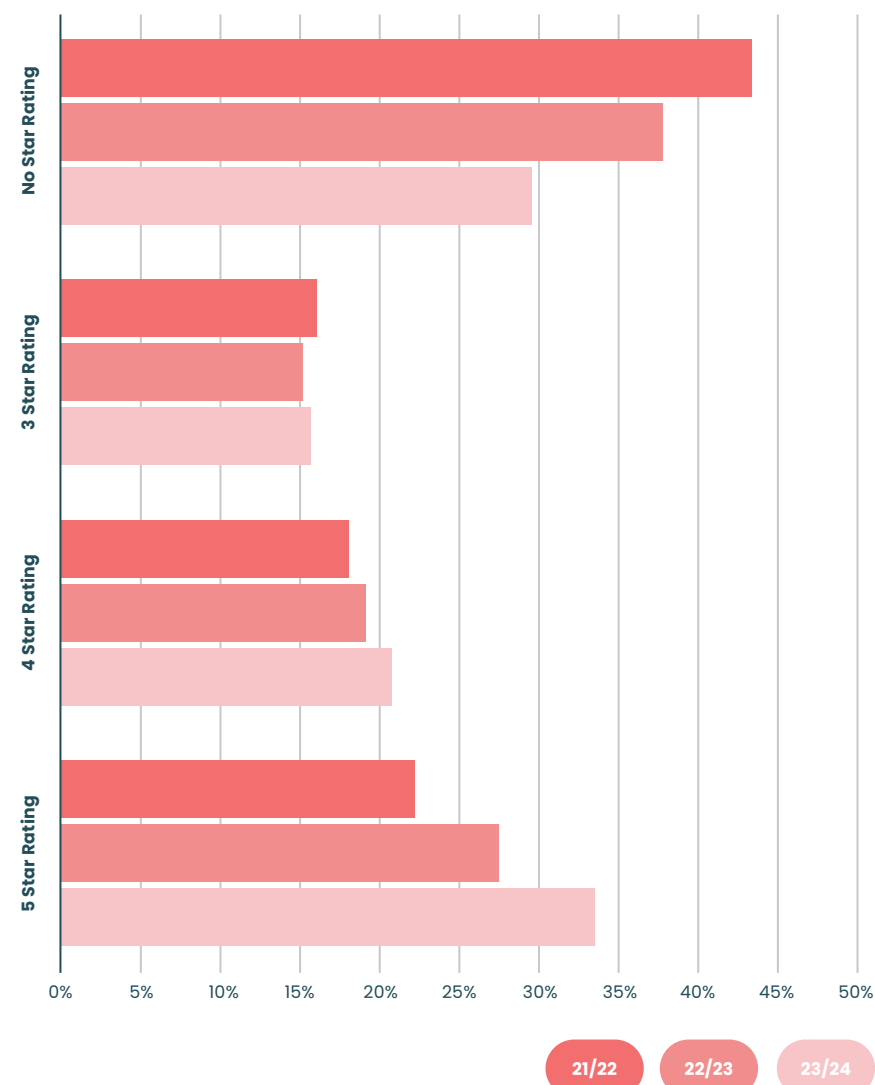
★★★★★  
**34%**  
7% INCREASE  
from last year

★★★★☆  
**21%**  
1% INCREASE  
from last year

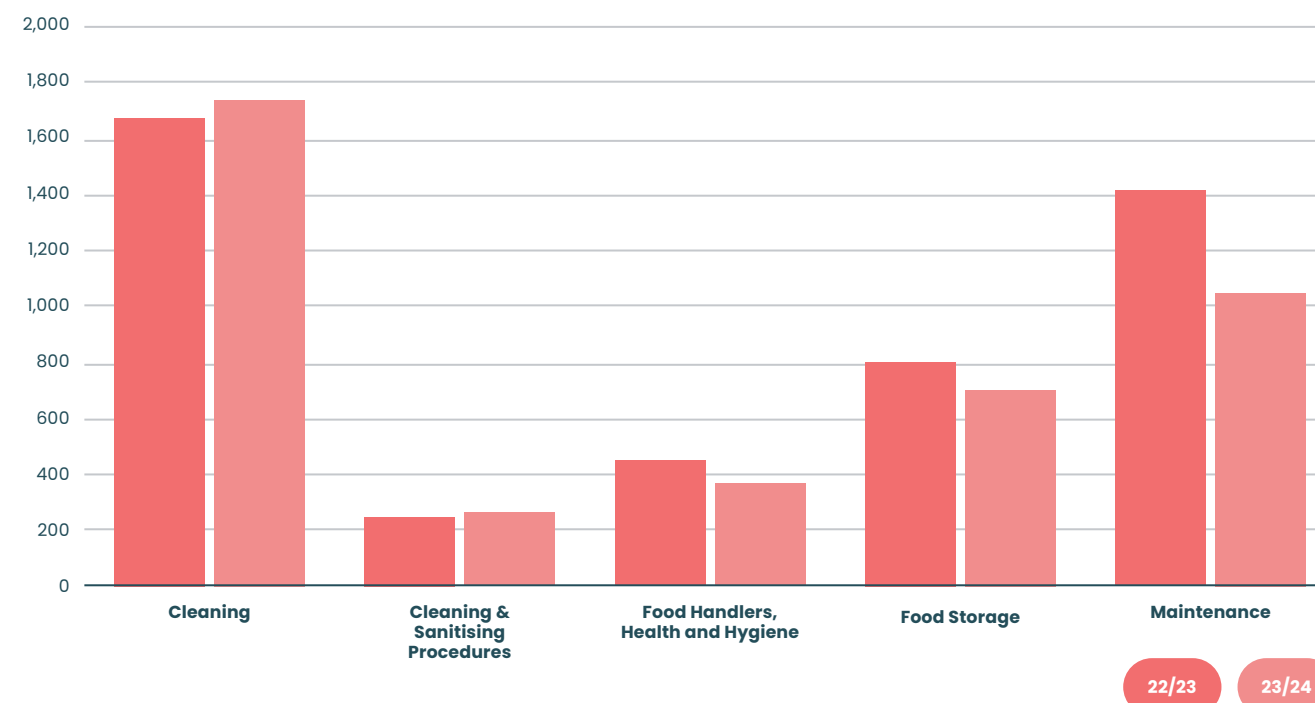
★★★★☆  
**16%**  
→ COMPARABLE  
from last year

☆☆☆☆☆  
**30%**  
8% DECREASE  
from last year

### Three year comparison of the percentage of captured food businesses receiving a star rating



### Two year comparison of the types of food safety non-compliances observed during routine inspections during 2023-24



### Food Safety Management Tools - Standard 3.2.2a

As of December 2023 the introduction of Food Safety Management Tools 3.2.2a came into effect. These standards apply to food service and catering businesses and specific food retailers. These businesses are 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

The table below outlines the number of captured businesses inspected that have nominated a Food Safety Supervisor (FSS) and received the required training.



Total No Food Business Captured	Total No of Food Businesses Inspected since 1/12/23	Complied – FSS nominated	Not Complied – No FSS	% Compliant
859	295	108	187	37





# Food Safety Enforcement

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	7	1	0
Improvement Notices	22	7	1
Offences Expiated	4	1	1
Prohibition Orders	0	1	0

## Improvement Notices

31

31 Improvement Notices issued to 25 food businesses

6

Businesses issued with multiple Improvement Notices

2.70%

of routine inspections resulted in the issue of an Improvement Notice

## Expiations

5

businesses were expiated under the Food Act 2001

0.54%

of routine inspections resulted in the issue of an Expiation Notice



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



# Food Safety Audits

Scheduled food safety audits of food businesses serving food to vulnerable population.



136

scheduled audits

12% DECREASE from last year

70

12 decrease Within EHA

66

9 decrease Outside of EHA'S area

10

6 increase Follow-up audits

# Food Safety Complaints

104

food related complaints

7% DECREASE from last year

22%

Alleged food poisoning

15%

Refuse Storage

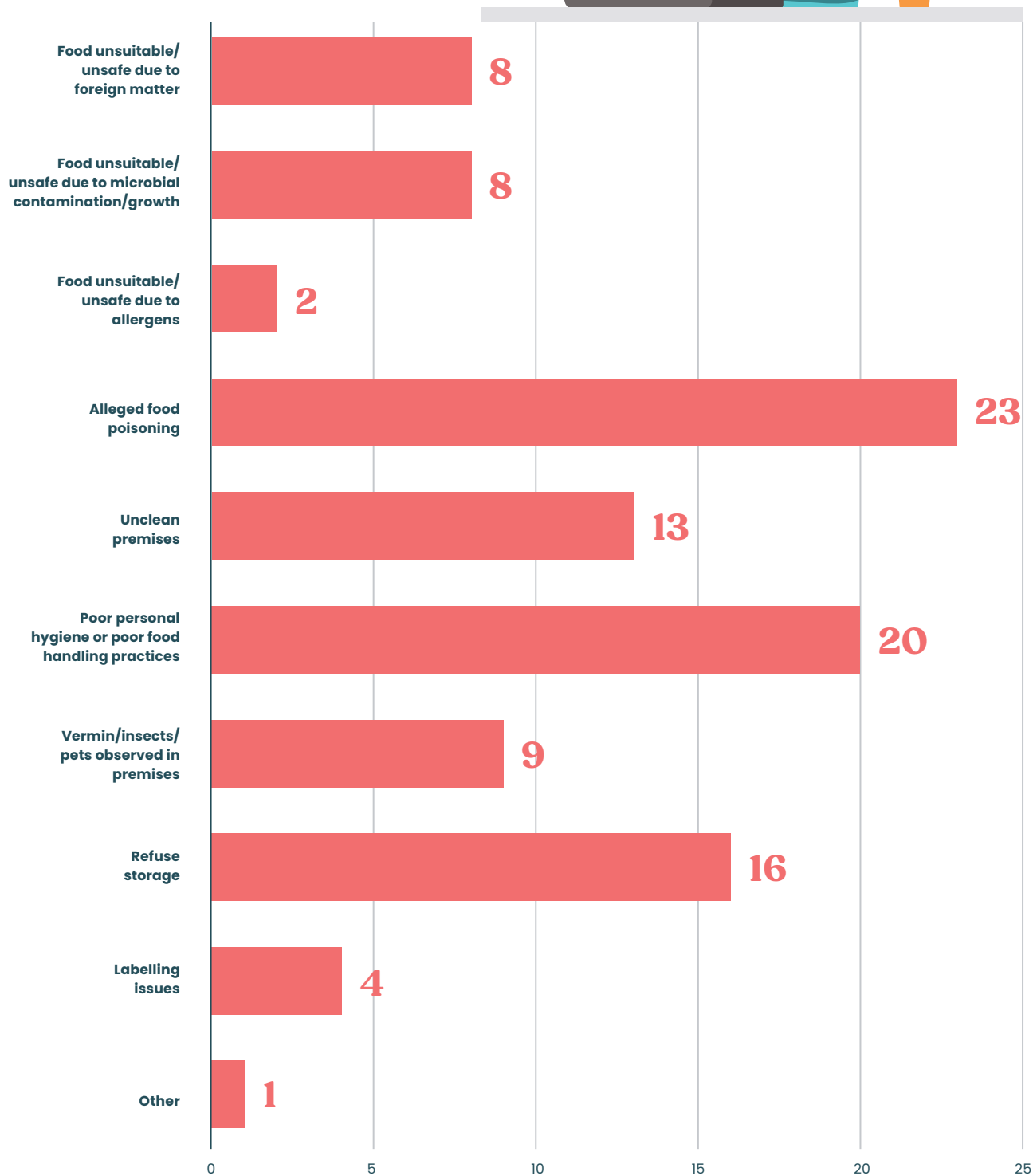
22%

Alleged food poisoning and poor personal hygiene and food handling practices





### Types of Food Complaints received in 2023-24



## Promotional

### Food Safety Training

During the 2023-24 financial year, EHA continued to provide training sessions on the fundamentals of food safety. A total of seven training sessions were held with 71 participants attending.

The recently revised session is aimed at educating food handlers on the fundamental principles of food safety with interactive activities to consolidate the participants learnings. The sessions are available free to food businesses in our Constituent Councils and to food businesses out of area for a small charge.



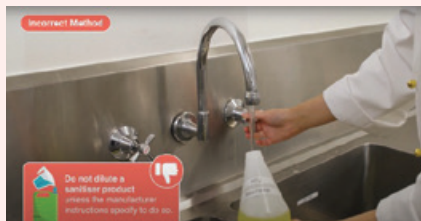
### EHA Food Safety Bi-annual Newsletter

The bi-annual food safety newsletter was issued electronically to food businesses in November 2023 and April 2024. The newsletter is a one page, easy to read communication promoting a positive food safety culture by providing food businesses information on key legislative updates, spotlight safe food safety practices and provides key training dates and/or reminders.



### Food Safety Training Videos

Three new food safety videos were developed, aimed at continuing to educate food businesses with a focus on cooling, reheating and sanitising. These videos are a new addition to the existing videos – handwashing, safe storage practices and temperature measuring devices – developed by EHA and are currently available on the website.



# Summary

Financial Statement for  
the year ending 30 June 2024



	2023	2024
<b>INCOME</b>		
Council Contributions	1,828,000	1,970,200
Statutory charges	136,026	152,387
User charges	457,619	414,731
Grants, subsidies and contributions	230,170	249,436
Investment income	15,866	37,380
Other income	7,255	913
<b>TOTAL INCOME</b>	<b>2,674,936</b>	<b>2,825,407</b>
<b>EXPENSES</b>		
Employee Costs	1,881,592	1,847,846
Materials, contracts & other expenses	571,267	636,970
Depreciation, amortisation & impairment	159,013	175, 901
Finance costs	37,681	36,923
<b>TOTAL EXPENSES</b>	<b>2,649,553</b>	<b>2,697,640</b>
<b>OPERATING SURPLUS (DEFICIT)</b>		
Asset disposal & fair value adjustments	-	(5,287)
NET SURPLUS/(DEFICIT)	25,383	122,120
Other Comprehensive Income		
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>25,383</b>	<b>122,120</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	644,769	954,882
Trade and Other Receivables	271,901	187,908
<b>TOTAL CURRENT ASSETS</b>	<b>916,670</b>	<b>1,142,790</b>
<b>NON-CURRENT ASSETS</b>		
Property, Plant & Equipment	1,104,793	999,746
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,104,793</b>	<b>99,746</b>
<b>TOTAL ASSETS</b>	<b>2,021,463</b>	<b>2,142,536</b>
<b>CURRENT LIABILITIES</b>		
Trade & Other Payables	121,916	198,870
Borrowings	111,865	139,565
Provisions	285,083	289,788
Liabilities relating to Non-current Assets held for Sale	518,864	628,223
<b>TOTAL CURRENT LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	881,032	782,210
Provisions	44,614	33,030
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>925,646</b>	<b>815,240</b>
<b>TOTAL LIABILITIES</b>	<b>1,444,510</b>	<b>1,443,463</b>
<b>NET ASSETS</b>	<b>576,953</b>	<b>699,073</b>
<b>EQUITY</b>		
Accumulated Surplus	576,953	699,073
<b>TOTAL EQUITY</b>	<b>576,953</b>	<b>699,073</b>



**Eastern Health Authority**  
**General Purpose Financial Reports**  
**for the year ended 30 June 2024**

**Table of Contents**

	<b>Page #</b>
<b>Authority Certificate</b>	1
 <b>Principal Financial Statements</b>	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
 <b>Notes to, and forming part of, the Principal Financial Statements</b>	
Note 1 - Significant Accounting Policies	6
Note 2 - Income	10
Note 3 - Expenses	11
Note 4 - Asset Disposal & Fair Value Adjustments	13
Note 5 - Current Assets	14
Note 6 - Property, Plant & Equipment	15
Note 7 - Liabilities	17
Note 8 - Reconciliation of Cash Flow Statement	18
Note 9 - Financial Instruments	19
Note 10 - Uniform Presentation of Finances	22
Note 11 - Leases	23
Note 12 - Superannuation	24
Note 13 - Contingent Assets & Contingent Liabilities	25
Note 14 - Events Occuring After Reporting Date	25
Note 15 - Related Party Transactions	26
 <b>Audit Report - Financial Statements</b>	
<b>Audit Report - Internal Controls</b>	
<b>Authority Certificate of Audit Independence</b>	
<b>Auditor Certificate of Audit Independence</b>	



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**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 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that the Council'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: 28/8/24.

**Eastern Health Authority**  
**Statement of Comprehensive Income**  
**for the year ended 30 June 2024**

		2024	2023
	Notes	\$	\$
<b>INCOME</b>			
Council contributions	2	1,970,200	1,828,000
Statutory charges	2	152,387	136,026
User charges	2	414,731	457,619
Grants, subsidies and contributions - Operating	2	249,436	230,170
Investment income	2	37,380	15,866
Other income	2	913	7,255
<b>Total Income</b>		<b>2,825,047</b>	<b>2,674,936</b>
<b>EXPENSES</b>			
Employee costs	3	1,847,846	1,881,592
Materials, contracts & other expenses	3	636,970	571,267
Depreciation, amortisation & impairment	3	175,901	159,013
Finance costs	3	36,923	37,681
<b>Total Expenses</b>		<b>2,697,640</b>	<b>2,649,553</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>127,407</b>	<b>25,383</b>
Asset disposal & fair value adjustments	4	(5,287)	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>122,120</b>	<b>25,383</b>
transferred to Equity Statement			
<b>Other Comprehensive Income</b>			
<b>Total Other Comprehensive Income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>122,120</b>	<b>25,383</b>

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

**Eastern Health Authority**  
**Statement of Financial Position**  
**as at 30 June 2024**

		2024	2023
<b>ASSETS</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>			
Cash and cash equivalents	5	954,882	644,769
Trade & other receivables	5	187,908	271,901
<b>Total Current Assets</b>		<b>1,142,790</b>	<b>916,670</b>
<b>Non-current Assets</b>			
Property, plant & equipment	6	999,746	1,104,793
<b>Total Non-current Assets</b>		<b>999,746</b>	<b>1,104,793</b>
<b>Total Assets</b>		<b>2,142,536</b>	<b>2,021,463</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	7	198,870	121,916
Borrowings	7	139,565	111,865
Provisions	7	289,788	285,083
<b>Total Current Liabilities</b>		<b>628,223</b>	<b>518,864</b>
<b>Non-current Liabilities</b>			
Borrowings	7	782,210	881,032
Provisions	7	33,030	44,614
<b>Total Non-current Liabilities</b>		<b>815,240</b>	<b>925,646</b>
<b>Total Liabilities</b>		<b>1,443,463</b>	<b>1,444,510</b>
<b>NET ASSETS</b>		<b>699,073</b>	<b>576,953</b>
<b>EQUITY</b>			
Accumulated surplus		699,073	576,953
<b>TOTAL EQUITY</b>		<b>699,073</b>	<b>576,953</b>

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 2024

	2024	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
Balance at end of previous reporting period						
Net Surplus / (Deficit) for Year						
Balance at end of period						

	2023	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
Balance at end of previous reporting period						
Net Surplus / (Deficit) for Year						
Balance at end of period						

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 2024**

		2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
<b><i>Receipts:</i></b>			
Council Contributions		1,970,200	1,828,000
Fees & other charges		152,387	136,026
User charges		498,191	418,158
Investment receipts		35,775	14,506
Grants utilised for operating purposes		249,436	230,170
Other revenues		913	7,633
<b><i>Payments:</i></b>			
Employee costs		(1,821,964)	(1,847,155)
Materials, contracts & other expenses		(590,639)	(586,184)
Finance payments		(36,923)	(38,517)
<b>Net Cash provided by (or used in) Operating Activities</b>	<b>8</b>	<b><u>457,376</u></b>	<b><u>162,637</u></b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><i>Payments:</i></b>			
Expenditure on renewal/replacement of assets		-	(49,557)
Expenditure on new/upgraded assets		(14,141)	
<b>Net Cash provided by (or used in) Investing Activities</b>		<b><u>(14,141)</u></b>	<b><u>(49,557)</u></b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b><i>Payments:</i></b>			
Repayments of borrowings		-	(38,391)
Repayment of principal portion of lease liabilities		(133,122)	(70,803)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b><u>(133,122)</u></b>	<b><u>(109,194)</u></b>
<b>Net Increase (Decrease) in cash held</b>		<b><u>310,113</u></b>	<b><u>3,886</u></b>
 Cash & cash equivalents at beginning of period	8	<b><u>644,769</u></b>	<b><u>640,883</u></b>
<b>Cash &amp; cash equivalents at end of period</b>	<b>8</b>	<b><u>954,882</u></b>	<b><u>644,769</u></b>

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 2024**  
**Note 1 - Material 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.

**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 material 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 the EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on the EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

**3 Income recognition**

**3.1 Revenue**

The 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 the 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 materially 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, the 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 2024**

**Note 1 - Material 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 immaterial risk of changes in value with a maturity of three months or less from the date of acquisition.

**4.2 Other Financial Instruments**

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 9.

**5 Infrastructure, Property, Plant & Equipment**

**5.1 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.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the EHA includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

**5.2 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. No capitalisation threshold is applied to the acquisition of land or interests in land.

**5.3 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Material uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure.

**5.4 Depreciation of Non-Current Assets**

Other than land, all infrastructure, 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.

**5.5 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).



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 1 - Material Accounting Policies**

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.

**5.6 Borrowing Costs**

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

**6 Payables**

**6.1 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.

**6.2 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.

**7 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.

**8 Provisions**

**8.1 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:

The 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 12.

**9 Leases**

The 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.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**  
**Note 1 - Material Accounting Policies**

**EHA as a lessee**

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

**i) Right-of-use assets**

The 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.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

**ii) Lease liabilities**

At the commencement date of the lease, the 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, the EHA uses its incremental borrowing rate or the interest rate implicit in the lease.

**10 Goods & Services Tax**

In accordance with interpretation of 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.

**11 New and amended standards and interpretations**

The EHA applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. New standards and amendments relevant to the EHA are listed below. The EHA has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 2 - INCOME**

	Notes	2024 \$	2023 \$
<b>COUNCIL CONTRIBUTIONS</b>			
City of Burnside		549,526	494,233
Cambelltown City Council		485,862	453,186
City of Norwood, Payneham & St Peters		623,600	584,210
City of Prospect		222,106	214,740
Town of Walkerville		89,106	81,631
		<u>1,970,200</u>	<u>1,828,000</u>
<b>STATUTORY CHARGES</b>			
Inspection Fees: Food		122,913	107,990
Inspection Fees: Legionella		7,892	10,027
SRF Licences		1,587	1,630
Fines & Expiation Fees		19,995	16,379
		<u>152,387</u>	<u>136,026</u>
<b>USER CHARGES</b>			
Immunisation: Clinic Vaccines		92,513	86,207
Immunisation: Service Provision		121,000	152,625
Immunisation: Worksite Vaccines		78,336	96,177
Immunisation: Clinic Service Fee		2,775	1,640
Food Auditing		120,107	120,970
		<u>414,731</u>	<u>457,619</u>
<b>INVESTMENT INCOME</b>			
Interest on investments:			
Local Government Finance Authority		37,380	15,866
		<u>37,380</u>	<u>15,866</u>
<b>OTHER INCOME</b>			
Motor Vehicle Reimbursements		364	4,357
Sundry		549	2,898
		<u>913</u>	<u>7,255</u>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
<i>Other grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		228,138	209,229
Immunisation: AIR		21,298	18,941
Immunisation: PHN Project		-	2,000
Total Grants all sources		<u>249,436</u>	<u>230,170</u>
<b>Sources of grants</b>			
Other		249,436	230,170
		<u>249,436</u>	<u>230,170</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - EXPENSE**

	Notes	2024 \$	2023 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,620,120	1,580,063
Employee leave expense		23,783	54,041
Superannuation - defined contribution plan contributions	12	158,379	172,557
Superannuation - defined benefit plan contributions	12	19,884	20,103
Workers' Compensation Insurance		23,646	20,160
Other - Agency Staff and Consultant Medical Officer		2,034	34,668
<b>Total Operating Employee Costs</b>		<b>1,847,846</b>	<b>1,881,592</b>
 <b>Total Number of Employees</b>		<b>18</b>	<b>18</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		9,500	8,800
Bad and Doubtful Debts		6,939	-
Goverance expenses		10,574	16,038
Lease Expenses - short term leases	11	15,736	26,942
Subtotal - Prescribed Expenses		<b>42,749</b>	<b>51,780</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Accounting		4,658	3,775
Contractors		31,352	28,290
Energy		18,327	7,182
Fringe benefits tax		14,480	14,480
Human resources		27,159	8,794
Income protection		29,536	31,047
Insurance		56,586	39,010
IT licensing and support		145,357	151,411
Legal Expenses		6,061	14,321
Motor vehicle expenses		19,564	25,465
Parts, accessories & consumables		136,213	105,347
Printing and stationary		20,071	24,387
Staff training		26,528	20,974
Sundry		36,984	22,759
Telephone		15,947	16,248
Work health & safety consultancy		5,398	5,997
Subtotal - Other Materials, Contracts & Expenses		<b>594,221</b>	<b>519,487</b>
		<b>636,970</b>	<b>571,267</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - EXPENSE con't**

		2024	2023
	Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures		23,642	27,394
Office Equipment, Furniture & Fittings		11,337	3,752
Right of use assets	11	140,922	127,867
		<u>175,901</u>	<u>159,013</u>
<b>FINANCE COSTS</b>			
Interest on Loans		-	(836)
Interest on Leases		36,923	38,517
		<u>36,923</u>	<u>37,681</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

	Notes	2024 \$	2023 \$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		-	-
Less: Carrying amount of assets sold		<u>(5,287)</u>	<u>-</u>
<b>Gain (Loss) on disposal</b>		<u>(5,287)</u>	<u>-</u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>		<u>(5,287)</u>	<u>-</u>



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 5 - CURRENT ASSETS**

		<b>2024</b>	2023
<b>CASH &amp; EQUIVALENT ASSETS</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
Cash on Hand and at Bank		<b>193,430</b>	199,093
Deposits at Call		<b>761,452</b>	445,676
		<b><u>954,882</u></b>	<b><u>644,769</u></b>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Accrued Revenues		<b>3,334</b>	1,729
Debtors - general		<b>176,653</b>	270,172
GST Recoupment		<b>7,921</b>	-
		<b><u>187,908</u></b>	<b><u>271,901</u></b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 6 - PROPERTY, PLANT & EQUIPMENT (PP&E)**

	2023 \$				2024 \$			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(286,648)	186,198	-	472,846	(310,290)	162,556
Office Equipment, Furniture & Fittings	-	281,287	(253,981)	27,306	-	282,183	(257,360)	24,823
Right of use assets	-	1,362,000	(470,711)	891,289	-	1,424,000	(611,633)	812,367
<b>Total IPP&amp;E</b>	-	2,116,133	(1,011,340)	1,104,793	-	2,179,029	(1,179,283)	999,746
<b>Comparatives</b>	-	2,066,576	(852,327)	1,214,249	-	2,116,133	(1,011,340)	1,104,793

*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 2024**

**Note 6 - PROPERTY, PLANT & EQUIPMENT**

	2023	Carrying Amounts Movement During the Year								2024
	\$	\$								\$
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	
		New / Upgrade	Renewals				In	Out		
Buildings & Other Structures	186,198	-	-	-	(23,642)	-	-	-	-	162,556
Office Equipment, Furniture & Fittings	27,306	14,141	-	(5,287)	(11,337)	-	-	-	-	24,823
Right of use assets	891,289	62,000	-	-	(140,922)	-	-	-	-	812,367
Total IPP&E	1,104,793	76,141	-	(5,287)	(175,901)	-	-	-	-	999,746
Comparatives	1,214,249	-	49,557	-	(159,013)	-	-	-	-	1,104,793

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 7 - LIABILITIES**

		2024		2023	
		\$		\$	
<b>TRADE &amp; OTHER PAYABLES</b>	<b>Notes</b>	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
Goods & Services		104,536	-	60,791	-
Accrued expenses - employee entitlements		91,748	-	58,987	-
Accrued expenses - other		2,586	-	-	-
GST Payable		-	-	2,138	-
		<u>198,870</u>	<u>-</u>	<u>121,916</u>	<u>-</u>
<b>BORROWINGS</b>					
Leases Liabilities	11	139,565	782,210	111,865	881,032
		<u>139,565</u>	<u>782,210</u>	<u>111,865</u>	<u>881,032</u>
<b>PROVISIONS</b>					
LSL Employee entitlements (including oncosts)		140,256	33,030	136,974	44,614
AL Employee entitlements (including oncosts)		149,532	-	148,109	-
		<u>289,788</u>	<u>33,030</u>	<u>285,083</u>	<u>44,614</u>
<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 2024**

**Note 8 - 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:

	<b>Notes</b>	<b>2024</b>	2023
		<b>\$</b>	<b>\$</b>
Total cash & equivalent assets	5	<b>954,882</b>	644,769
Balances per Cash Flow Statement		<b>954,882</b>	644,769

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

Net Surplus (Deficit)	<b>122,120</b>	25,383
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<b>175,901</b>	159,013
Net increase (decrease) in unpaid employee benefits	<b>25,882</b>	34,437
	<b>329,190</b>	218,833
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	<b>81,855</b>	(40,443)
Net increase (decrease) in trade & other payables	<b>46,331</b>	(15,753)
<b>Net Cash provided by (or used in) operations</b>	<b>457,376</b>	162,637

**(c) Financing Arrangements**

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

Corporate Credit Cards	<b>5,000</b>	5,000
------------------------	--------------	-------

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 2024**

**Note 9 - 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 4.55% (2023:4.3%).

**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 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 EHA.

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

**Carrying amount:** approximates fair value.

**Liabilities - Finance Leases**

**Accounting Policy:** accounted for in accordance with AASB 16 as stated in Note 11



**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2024</b>	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b><u>Financial Assets</u></b>	\$	\$	\$	\$	\$
Cash & Equivalents	954,882	-	-	954,882	954,882
Receivables	187,908	-	-	187,908	187,908
<b>Total</b>	<b>1,142,790</b>	<b>-</b>	<b>-</b>	<b>1,142,790</b>	<b>1,142,790</b>
<b><u>Financial Liabilities</u></b>					
Payables	104,536	-	-	104,536	104,536
Lease Liabilities	171,827	564,204	336,037	1,072,068	921,775
<b>Total</b>	<b>276,363</b>	<b>564,204</b>	<b>336,037</b>	<b>1,176,604</b>	<b>1,026,311</b>

<b>2023</b>	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b><u>Financial Assets</u></b>	\$	\$	\$	\$	\$
Cash & Equivalents	644,769	-	-	644,769	644,769
Receivables	273,003	-	-	273,003	271,901
<b>Total</b>	<b>917,772</b>	<b>-</b>	<b>-</b>	<b>917,772</b>	<b>916,670</b>
<b><u>Financial Liabilities</u></b>					
Payables	96,432	-	-	96,432	62,929
Lease Liabilities	111,865	464,492	576,357	1,152,714	992,897
<b>Total</b>	<b>208,297</b>	<b>464,492</b>	<b>576,357</b>	<b>1,249,146</b>	<b>1,055,826</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - 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 Notes 5 in relation to individual classes of receivables, exposure is concentrated within 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 2024**

**Note 10 - UNIFORM PRESENTATION OF FINANCES**

The following is a detailed summary of both operating and capital investment activities of EHA prepared on a modified 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.

	<b>2024</b>	2023
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
<i>Council contributions</i>	<b>1,970,200</b>	1,828,000
<i>Statutory charges</i>	<b>152,387</b>	136,026
<i>User charges</i>	<b>414,731</b>	457,619
<i>Grants, subsidies and contributions - Operating</i>	<b>249,436</b>	230,170
<i>Investment income</i>	<b>37,380</b>	15,866
<i>Other income</i>	<b>913</b>	7,255
	<b><u>2,825,047</u></b>	<u>2,674,936</u>
<b>Expenses</b>		
<i>Employee costs</i>	<b>(1,847,846)</b>	(1,881,592)
<i>Materials, contracts and other expenses</i>	<b>(636,970)</b>	(571,267)
<i>Depreciation, amortisation and impairment</i>	<b>(175,901)</b>	(159,013)
<i>Finance costs</i>	<b>(36,923)</b>	(37,681)
	<b><u>(2,697,640)</u></b>	<u>(2,649,553)</u>
<b>Operating Surplus / (Deficit)</b>	<b>127,407</b>	25,383
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	(49,557)
Add back Depreciation, Amortisation and Impairment	<b>175,901</b>	159,013
	<b>175,901</b>	109,456
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	<b>(14,141)</b>	-
Finance Lease Payments for Right of Use Assets	<b>170,043</b>	146,329
	<b>155,902</b>	146,329
<b>Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)</b>	<b><u>459,210</u></b>	<u>281,168</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 11 - LEASES**

***EHA as a Lessee***

***Right of Use Assets***

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

<b>Right of Use Assets</b> <i>(Carrying Value)</i>	<b>Building &amp; Other Structures</b>	<b>Plant, Machinery &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total</b>
At 1 July 2023	816,000	75,289	-	891,289
Additions	-	62,000	-	62,000
Depreciation Charge	(96,000)	(44,922)	-	(140,922)
<b>At 30 June 2024</b>	<b>720,000</b>	<b>92,367</b>	<b>-</b>	<b>812,367</b>

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

	<b>2024</b>
Opening Balance 1 July 2023	992,897
Additions	62,000
Payments	(133,122)
<b>Closing Balance 30 June 2024</b>	<b>921,775</b>
<b>Current</b>	<b>139,565</b>
<b>Non Current</b>	<b>782,210</b>

The maturity analysis of lease liabilities is included in Note 9.

EHA and its associated entities (the group) had total cash outflows for leases of \$170,045

**The following are amounts recognised on profit or loss:**

Depreciation expense right of use assets	140,922
Interest expense on lease liabilities	36,923
Expenses relating to short term leases	15,736
<b>Total amount recognised in profit and loss</b>	<b>193,581</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**  
**Note 12 – SUPERANNUATION**

The 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 (11% in 2023-24; 10.5% in 2022-23). No further liability accrues to the 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 2022-23) 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 2023. 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 the EHA.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2024.

**Note 14 - EVENTS OCCURRING AFTER BALANCE DATE**

There are no events subsequent to 30 June 2024 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 2024**

**Note 15 - 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:

	<b>2024</b>	2023
	<b>\$</b>	\$
Salaries, allowances & other short term benefits	<b>195,848</b>	192,884
<b>TOTAL</b>	<b>195,848</b>	192,884

Amounts received from Related Parties during the financial year.

	<b>2024</b>	2023
	<b>\$</b>	\$
City of Burnside	549,526	494,233
Cambelltown City Council	485,862	453,186
City of Norwood, Payneham & St Peters	623,600	584,210
City of Prospect	222,106	214,740
Town of Walkerville	89,106	81,631
<b>TOTAL</b>	<b>1,970,200</b>	1,828,000

Amounts paid to Related Parties during the financial year.

	<b>2024</b>	2023
	<b>\$</b>	\$
City of Norwood, Payneham & St Peters	<b>112,121</b>	112,121
<b>TOTAL</b>	<b>112,121</b>	112,121

**DESCRIPTION OF SERVICES**

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 2024**

**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 2024, Dean Newbery, 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 black ink, appearing to read 'Michael Livori', written over a horizontal dotted line.

Michael Livori  
**CHIEF EXECUTIVE OFFICER**

A handwritten signature in black ink, appearing to read 'Madeleine Harding', written over a horizontal dotted line.

Madeleine Harding  
**PRESIDING MEMBER  
AUDIT COMMITTEE**

Date: 14/08/2024



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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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: 10.07.2024.



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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

A handwritten signature in black ink, appearing to read 'Chris White', is positioned above a horizontal dotted line.

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

Date: 10/07/2024



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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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 dotted line.

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

Date: **23.7.24**




**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**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 2024, the Auditor, Dean Newbery, 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: 10/07/2024





EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**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 2024, the Auditor, Dean Newbery, 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*.

Andrew MacDonald  
CHIEF EXECUTIVE OFFICER  
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 10 JULY 2024



local councils working together to protect the health of the community