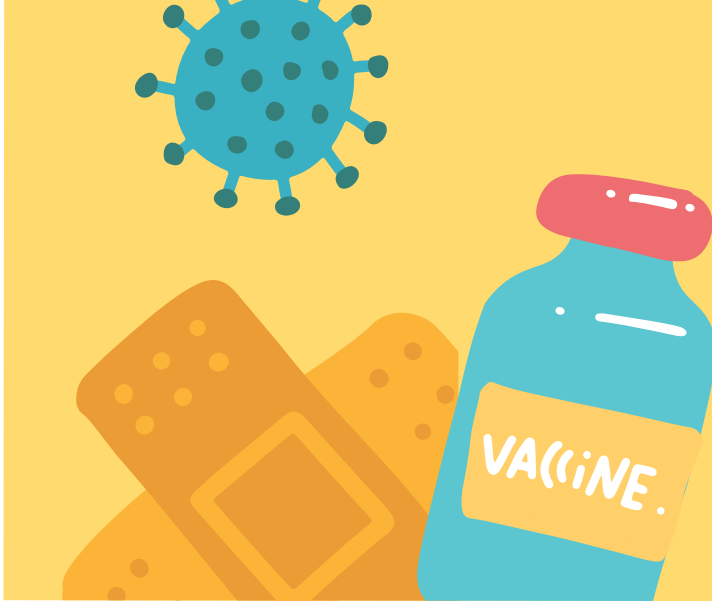
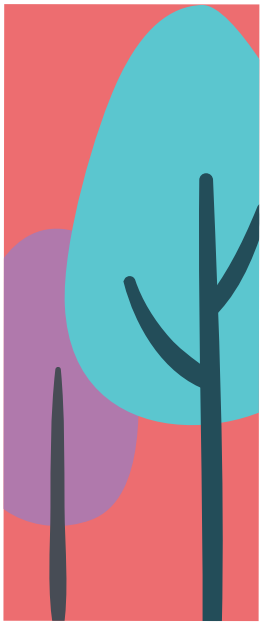
EASTERN HEALTH AUTHORITY

2026

2025-26 Annual Report













City of Burnside
CAMPBELLTOWN CITY COUNCIL
City of Norwood Payneham & St Peters
CITY OF PROSPECT
TOWN OF WALKERVILLE

local councils working together to protect the health of the community



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ABOUT EASTERN HEALTH AUTHORITY

CITY OF PROSPECT

TOWN OF WALKERVILLE

PROSPECT

10,629
Rateable Properties

23,459
Population of Council

WALKERVILLE

4,163
Rateable Properties

8,023
Population of Council

NPSP

20,680
Rateable Properties

40,845
Population of Council

CAMPBELLTOWN

25,792
Rateable Properties

58,826
Population of Council

CAMPBELLTOWN CITY COUNCIL

BURNSIDE

21,613
Rateable Properties

48,257
Population of Council

City of Norwood Payneham & St Peters

City of Burnside

EASTERN HEALTH AUTHORITY

About Eastern Health Authority

Eastern Health Authority (EHA) promotes public health standards on behalf of its Constituent Councils across Adelaide's eastern and inner northern suburbs, serving around 179,000 residents and visitors. Building on the legacy of the East Torrens Council Board (est. 1899), EHA exemplifies effective shared council services.

TOTAL

82,877
Rateable Properties

179,410
Population of Council

ABOUT EASTERN HEALTH AUTHORITY



Chief Executive Officer and Chairperson's Report

The strength of Eastern Health Authority (EHA) lies in the longstanding commitment of five councils working together to deliver public health protection services. By combining resources, specialist expertise and local knowledge, EHA provides a level of capability and resilience that would be difficult to achieve through five separate services. Independent reviews of the EHA model have recognised the benefits of this approach, including economies of scale, strong service quality, a shared professional knowledge base and greater capacity to respond collectively to emerging public health challenges. During 2025/2026, our staff once again demonstrated how this regional partnership translates into practical results.

We continued to deliver highly valued and accessible immunisation services across our region. Our public clinics delivered 8,011 vaccinations to 3,851 clients, while our School Immunisation Program administered 8,982 vaccines to Year 7 and 10 students across fifty-nine high school visits. EHA's school coverage rates consistently outperformed state averages across all administered vaccines. Additionally, our Workplace Immunisation Program completed seventy-one visits, delivering 2,581 flu vaccinations.

Food safety outcomes across the region continue to improve. Authorised Officers completed 1,488 inspections across 1,368 known food premises. 774 businesses were captured under the SA Health Food Safety Rating Scheme, with 29% holding a 5 star rating and 18% holding a 4 star rating as of 1 July 2026. Our proactive education efforts supported local businesses through new compliance mandates, such as Standard 3.2.2A.

During 2025, the Audit Office of South Australia (AOSA) reviewed whether EHA has effective regulatory and compliance activities in place to ensure that food businesses in our Constituent Council areas provide safe and suitable food to the community. Pleasingly, AOSA concluded that EHA's activities were effective and demonstrated a clear commitment to ensuring food provided to the community is safe and suitable.

In September 2025, EHA was honoured with the SA Health Award for Excellence in Community Focused Environmental Health Practice. This award recognised our Environmental Health Officers for their collaborative, educational approach to regulatory guidance, driving long-term compliance and trust within our business community.

These achievements and the extensive work detailed in the Annual Report are a testament to the dedication and expertise of our people. We thank our staff for their professionalism, resilience and commitment, and acknowledge the EHA Board for its leadership and support. We also thank our Constituent Councils, State Government agencies, businesses, community organisations and other partners whose cooperation is essential to achieving effective public health outcomes.







While we are proud of our achievements, our focus remains firmly on the future. EHA's Towards 2033 Strategic Plan provides a clear framework for responding to changing community needs, emerging public health risks, technological change and increasing expectations of local government services. Our priorities will include strengthening food safety and health protection, improving surveillance and preparedness, embracing new ways of communicating with our communities and continuing to demonstrate the value delivered through regional collaboration.

Our purpose remains straightforward: **to work together to protect and promote the health of our communities.**

For more than a century, the principles behind EHA have remained remarkably consistent: prevention, professional expertise, partnership and service to the community. As the challenges facing public health evolve, so too must we. What will not change is our commitment to excellence in protecting and promoting public health.

We look forward to building on the strong foundations of EHA and continuing to deliver a healthier, safer and more resilient future for the people we serve.



Michael Livori
Chief Executive Officer



Peter Cornish
Chairperson

EHA's school coverage rates consistently outperformed state averages across all administered vaccines.







Governance

EHA is a corporate entity managed by a Board with two representatives from each Constituent Council. The Board met five times during the year to address EHA's business.

Board of Management 2025-2026

EHA is a corporate entity managed by a Board with two representatives from each Constituent Council. The Board met five times during the year to address EHA's business.

Finance 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.

Table 1: Board of Management Meeting Attendance 2025-2026

City / Town	Member	Total Meetings Attended
City of Burnside	Cr P Cornish	★★★★☆
	Cr M Daws	★★★★★
City of Norwood Payneham & St Peters	Cr K Moorhouse	★★★★★
	Cr C Granozio	★★★☆☆
Campbelltown City Council	Cr M Noble	★★★★☆
	M Hammond	★★★★★
City of Prospect	Cr K Barnett	★★★★★
	Cr T Nguyen	★★★☆☆
Town of Walkerville	Cr J Nenke	★★☆☆☆
	Cr J Allanson	★★★☆☆







Immunisation

Eastern Health Authority offers immunisation services through public clinics, school programs, and workplaces for residents of its five Constituent Councils. EHA is recognised for providing accessible, family-friendly immunisation options and is dedicated to increasing immunisation coverage rates.

Public Immunisation Clinics



EHA provides public clinics at six locations to residents of its Constituent Councils and one client council. A range of clinic and venues, days and times ensures convenient alternatives for our residents.

A total of 3,851 clients were provided with 8,011 vaccinations. This was a small increase of 0.58% in the number of clients compared to the previous year (Graph 1).

Table 2 shows where our residents chose to be vaccinated. It demonstrates that many of our residents chose the clinics that best suited their needs and was not necessarily in their council area.

3,851 clients
↑ **22 INCREASE (0.58%)** from last year

WERE PROVIDED WITH

8,011 vaccinations
→ **comparative** from last year

Graph 1: The combined demand for all immunisation services over the last year

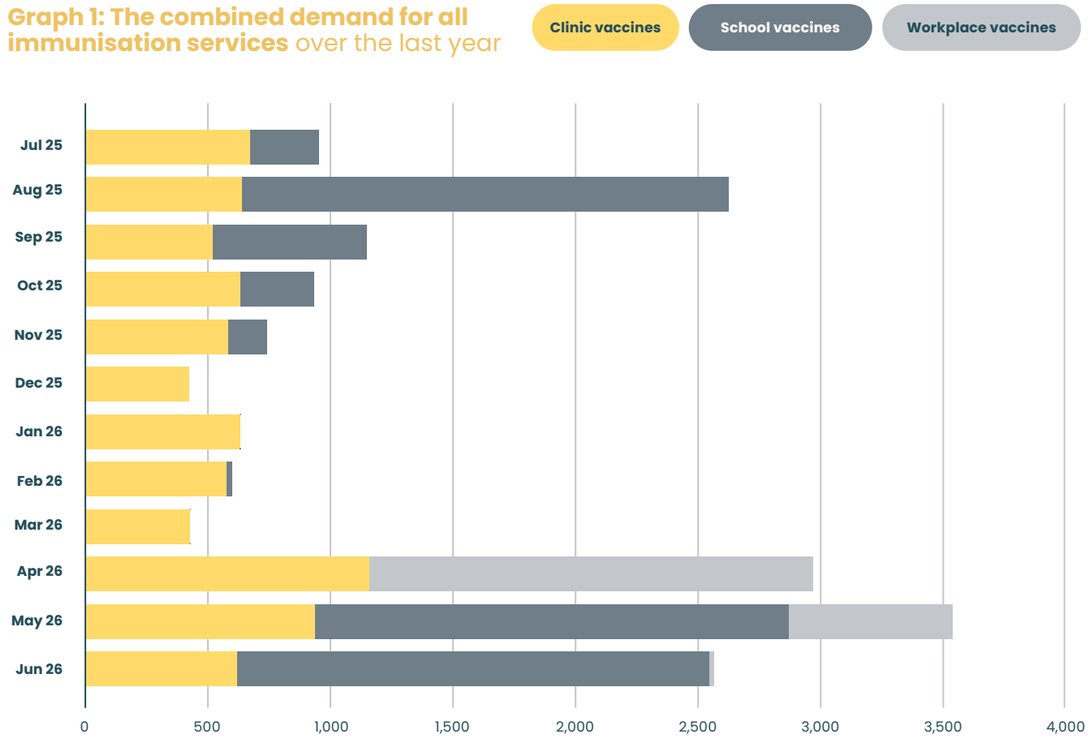
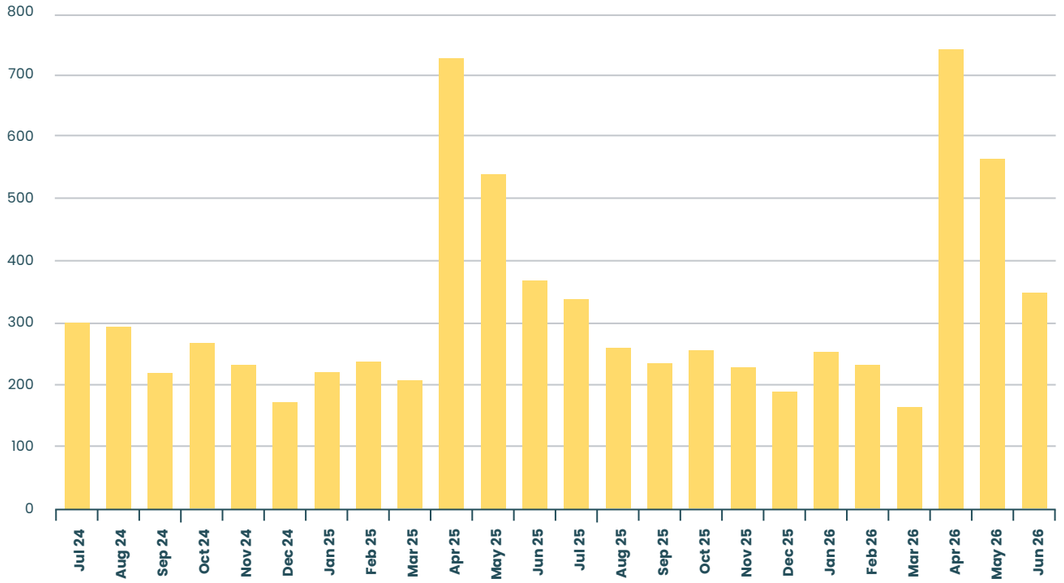


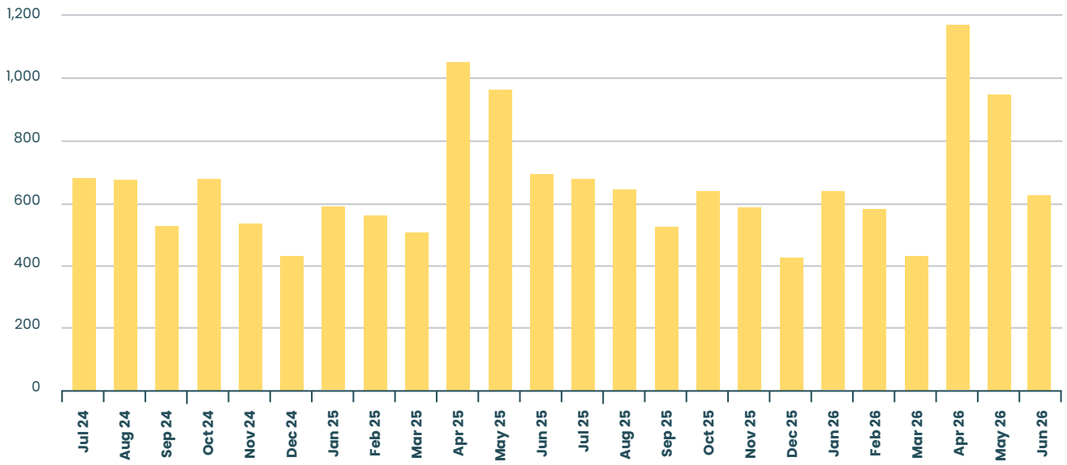
Table 2: The number of clients per council area and their choice of clinic venue

Where clients come from (Council Area)	Number of Clients from Council Area	Where clients attended (clinic venue by %)						Total %
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Unley	
Burnside	893	32.3%	10.5%	46.8%	1.1%	1.2%	8.1%	100%
Campbelltown	980	6.9%	26.4%	56.8%	1.9%	3.5%	4.4%	100%
NPSP	811	7.3%	6.4%	77.6%	1.0%	2.8%	4.9%	100%
Prospect	249	3.6%	1.6%	49.4%	34.1%	6.8%	4.4%	100%
Walkerville	143	0.0%	5.6%	69.2%	2.1%	20.3%	2.8%	100%
Unley	437	8.9%	0.9%	31.1%	1.4%	3.2%	54.5%	100%
Other	338	9.2%	10.1%	43.5%	6.8%	3.3%	27.2%	100%
Total Number Of Clients	**3,851**							

Graph 2: Client attendance at public immunisation clinics for the last 2 years



Graph 3: The number of vaccines delivered at public clinics for the last 2 years





School Immunisation 2025 Program

During 2025, EHA completed 59 high school year level immunisation visits to deliver the annual School Immunisation Program (SIP). A total of 8,982 vaccines were administered to Year 7 and 10 students.



Table 3: School Vaccinations for Calendar Year to Date – January to December 2025

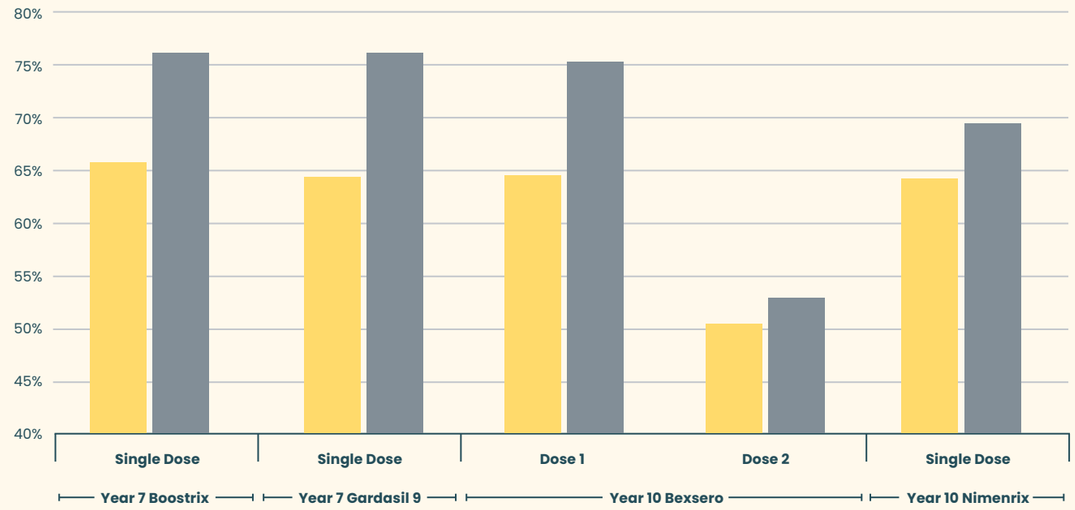
Council	Human Papillomavirus	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal (Men B) Dose 1	Meningococcal (Men B) Dose 2	Meningococcal ACWY	Total
Burnside	702	699	775	572	789	3,537
Campbelltown	357	359	232	183	240	1,371
NPSP	479	480	567	413	558	2,497
Prospect	123	125	92	81	96	517
Walkerville	73	74	72	42	73	334
Unley	144	147	159	114	162	726
Total	**1,878**	**1,884**	**1,897**	**1,405**	**1,918**	**8,982**



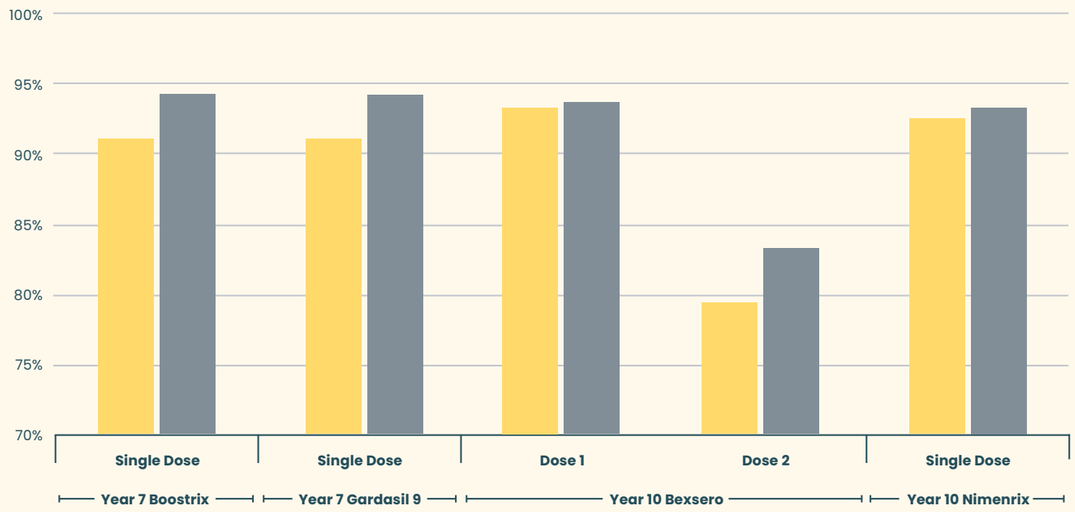


As can be seen in Graph 4, EHA's coverage rate continues to surpass the state average across all vaccines administered. Graph 5 shows the percentage of students that consented who were vaccinated.

Graph 4: EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.

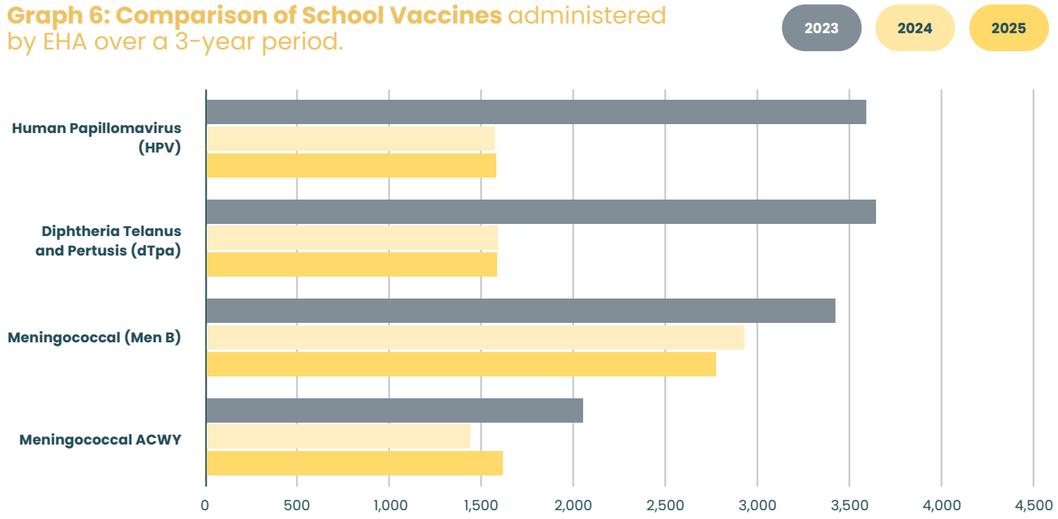


Graph 5: Percentage vaccinated when consent given EHA vs State average.





Graph 6: Comparison of School Vaccines administered by EHA over a 3-year period.



Workplace Immunisation Program 2026



Workplace visits

71



Vaccines administered

2,581

Between April and June 2026, the Eastern Health Authority (EHA) provided a Workplace Influenza Vaccination Service to public and private clients, including businesses, schools, childcare centres, and government departments across metropolitan and greater Adelaide. Experienced nurses delivered onsite vaccinations at convenient times, helping to protect staff against influenza while promoting workplace health and wellbeing.

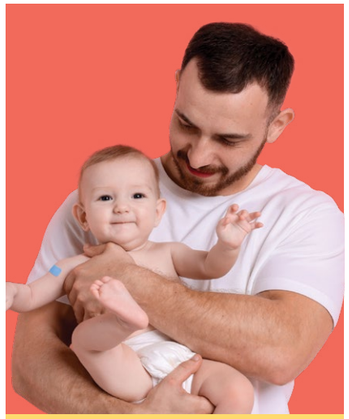
Immunisation Promotion

Throughout 2025–26, EHA continued to actively promote its immunisation services through a coordinated marketing and communications strategy aimed at increasing community immunisation awareness and engagement.

The introduction of EHA's Instagram platform is a key communication channel, enabling the delivery of timely, accessible and engaging immunisation messages to a growing online audience. This expanded digital communication, aims to strengthen community awareness of EHA's immunisation programs and clinics, and EHA's ability to communicate important public health information in a responsive and contemporary manner.

EHA also undertook a review of its suite of promotional influenza vaccination materials, focusing on modernising campaign resources to improve messaging effectiveness, brand consistency and audience engagement.

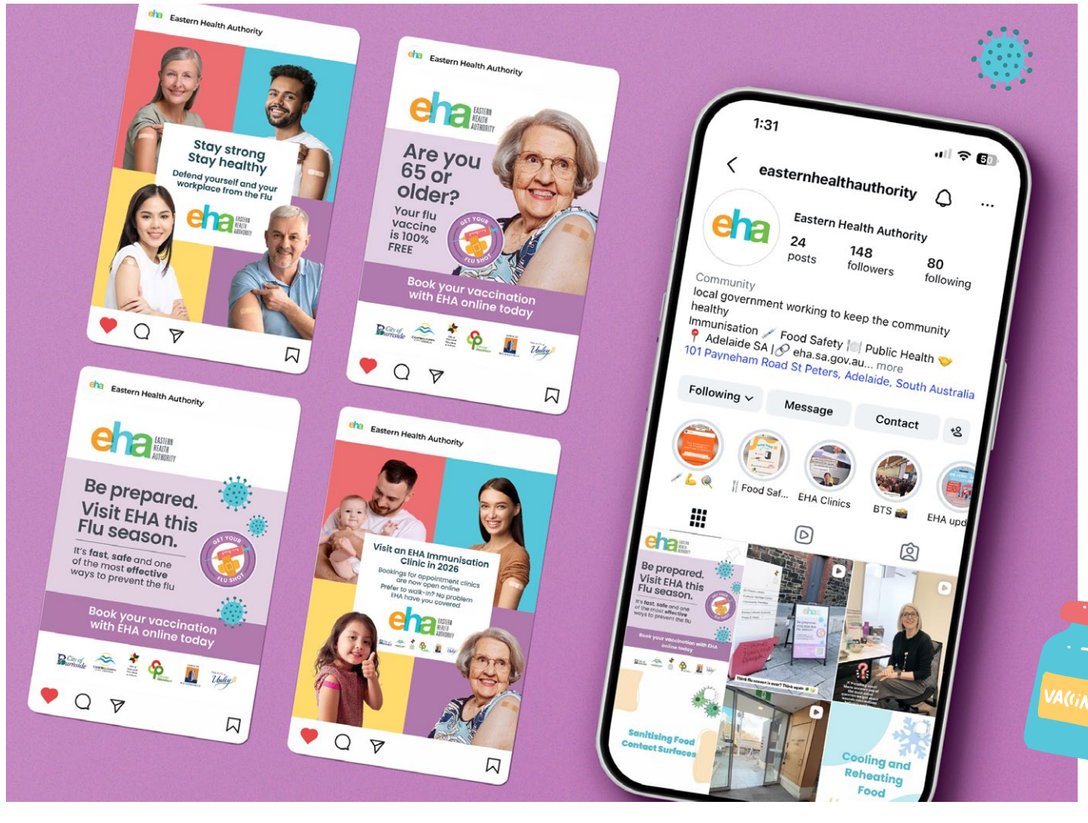
EHA maintained a strong community presence through participation in constituent council community events and the Parent, Baby and Child (PBC) Expo. The PBC Expo enabled staff to engage directly with families and expectant parents, promoting the importance of immunisation to this key target audience. The event provided an opportunity to share evidence based educational resources, answer questions and raise awareness of vaccination services available through EHA and local government. This direct engagement supported informed decision making and reinforced the value of immunisation in protecting individual and community health.













The introduction of EHA's Instagram platform is a key communication channel, enabling the delivery of timely, accessible and engaging immunisation messages to a growing online audience.





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 Officers investigate public health-related complaints and 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.

184
2023-24

160
2024-25

169
2025-26

Graph 7: Public Health Complaint Category

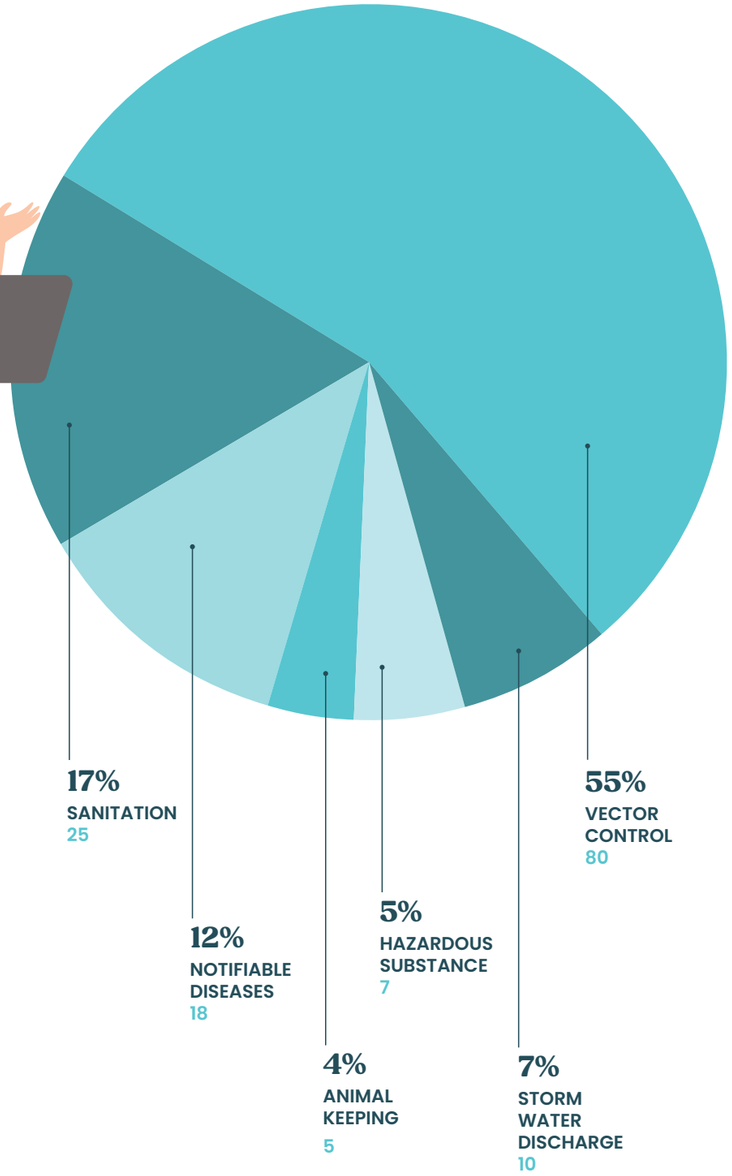


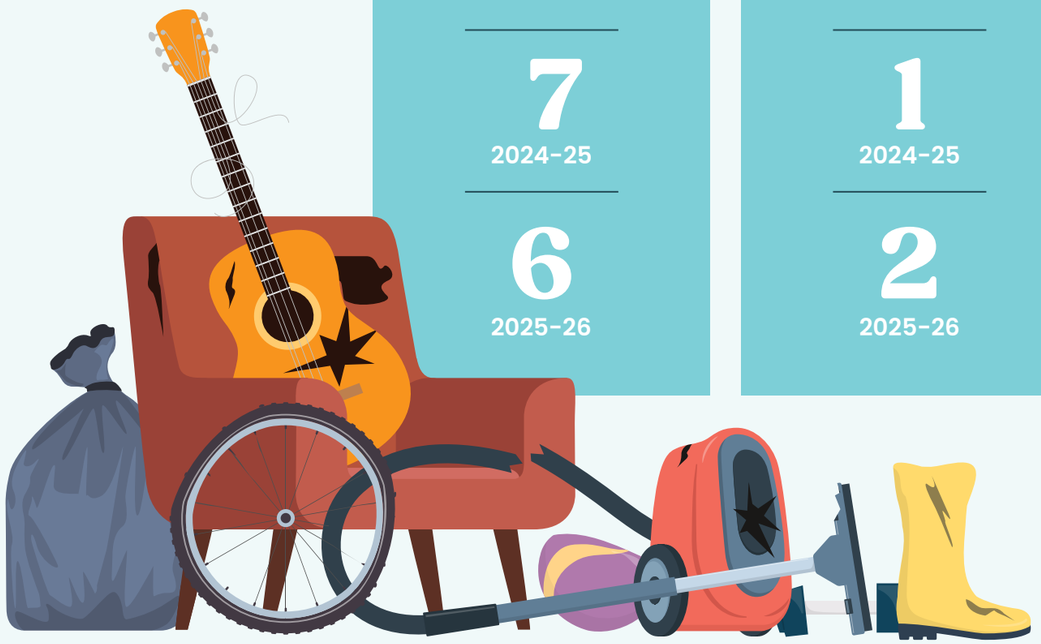
Table 4: Breakdown of Vector Control complaints received 2025-26

Vector Control

36	9	2
Rats/Mice	Mosquitoes	Pigeons

Table 5: A three year comparison of the number of Squalor and Hoarding complaints received

Squalor	Hoarding
4 2023-24	5 2023-24
7 2024-25	1 2024-25
6 2025-26	2 2025-26





↑

25

Sanitation

complaints increased from 22 investigations in 2024-25

↓

18

Notifiable Diseases

complaints decreased from 23 investigations in 2024-25

→

7

Hazardous Substances

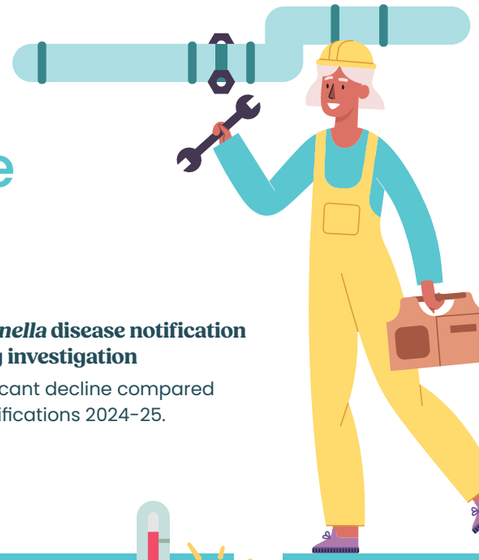
comparative to the previous year

Table 6: A year comparison of the notifiable disease notifications received

	2024-25	2025-26
Campylobacter	227	238
Salmonella	49	76
Legionellosis	6	13
Cryptosporidiosis	23	30
Hepatitis A	1	8
Rotavirus	71	105

Overall, there was an increase in notifiable disease notifications compared to the previous year, including an increase in reported cases of *Cryptosporidiosis* across the three of the five Constituent Councils.

Monitoring and Surveillance



Cooling Towers and Warm Water Systems

Positive *Legionella* Detections

- two detections found during routine sampling at two warm water sites.
- four detections identified internally by two sites and reported to EHA.

No *Legionella* disease notification requiring investigation

- A significant decline compared to 6 notifications 2024-25.

Waste Control Systems

Some areas within EHA's catchment are not connected to SA Water Sewer or a Community Wastewater Management Scheme and therefore require an approved onsite wastewater system. Three onsite wastewater applications were received and approved; there are no pending applications. Out of 190 service reports, no additional follow-ups were required, and no complaints were received.



8

Warm Water Systems at 4 sites

10

Routine Inspections

0

Follow-ups Required

18

Cooling Towers at 12 sites

17

Routine Inspections

2

Follow-ups Required

Public Swimming Pools and Spas



47 swimming pool and spas at **29** sites

74	24	0	1
Routine inspections	Follow-up inspections	Complaint inspections	Cryptosporidium disease investigations

Personal Care and Body Art (PCBA)



46 high-risk beauty premises assessed

No follow-up inspections were required.

14 tattoo studios



32 beauty premises providing general beauty treatments and/or prescribed high risk skin penetration procedures.

One complaint was received and investigated at a hairdresser.

Health Care and Community Services



Licensing	Monitoring	Complaints
4	10	1
Licence renewal applications were received and approved 3 facilities for one year 1 facility for five months	9 routine licensing audits and 1 inspection were conducted across 4 facilities	Complaint investigation was undertaken







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



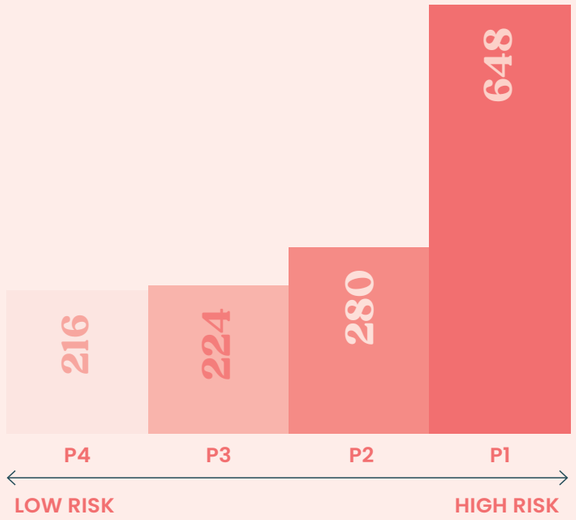


During the year EHA undertook 1,664 inspections under the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.

The SA Health Food Safety Rating Scheme Checklist (FSRS) is used to assess business compliance with food safety standards at routine inspections. EHA commenced participation in the SA Health FSRS on 1 July 2021. 774 businesses are currently captured by the scheme. FSRS applies to only to P1 and P2 food service businesses within EHA's Constituent Councils who sell food to consumers direct from site of inspection for 'immediate' consumption.

All food businesses receive a 'performance score' assessed during their respective routine inspection. However, the 'food safety rating score' is represented by stars, with captured businesses able to obtain a maximum rating of five stars. Five stars represents excellent compliance with the Food Safety Standards, four stars very good and three stars good compliance.

Graph 8: Number of food businesses per risk classification





1,368

Known food premises are operating

as at 30.06.2026



Graph 9: Total Number of inspections in 2025-26

1,664

total food safety inspections

133
EVENTS

20
FITOUT

122
COMPLAINT

469
FOLLOW-UP

920
ROUTINE

Graph 10: Two-year comparison of food safety non-compliance types found in routine inspections, 2025-26

24/25 25/26

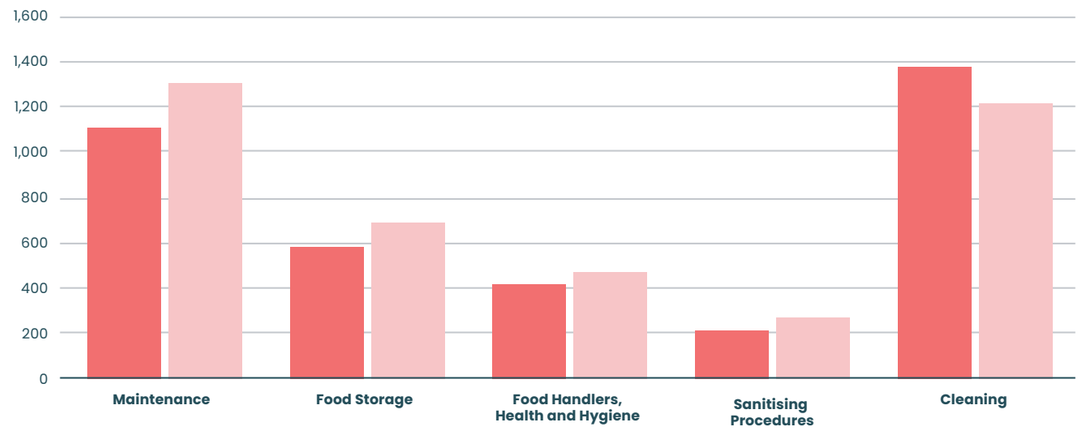


Table 7: A two year comparison of the number of captured food premises receiving a star rating

A total of

774

businesses are captured within the FSRS inspections.

Star rating:	2024-25	2025-26
★★★★★	25%	29%
★★★★☆	15%	18%
★★★☆☆	6%	6%
☆☆☆☆☆	54%	48%

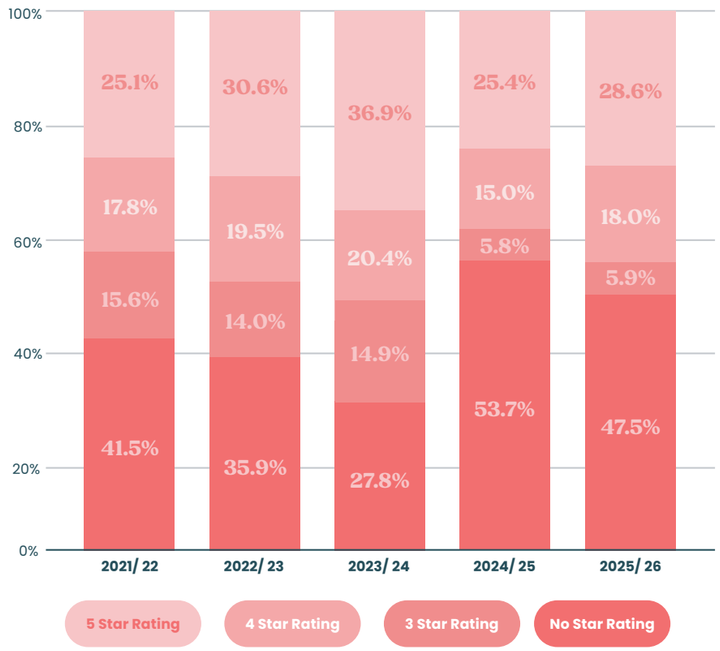


Food Safety Management Tools - Standard 3.2.2A

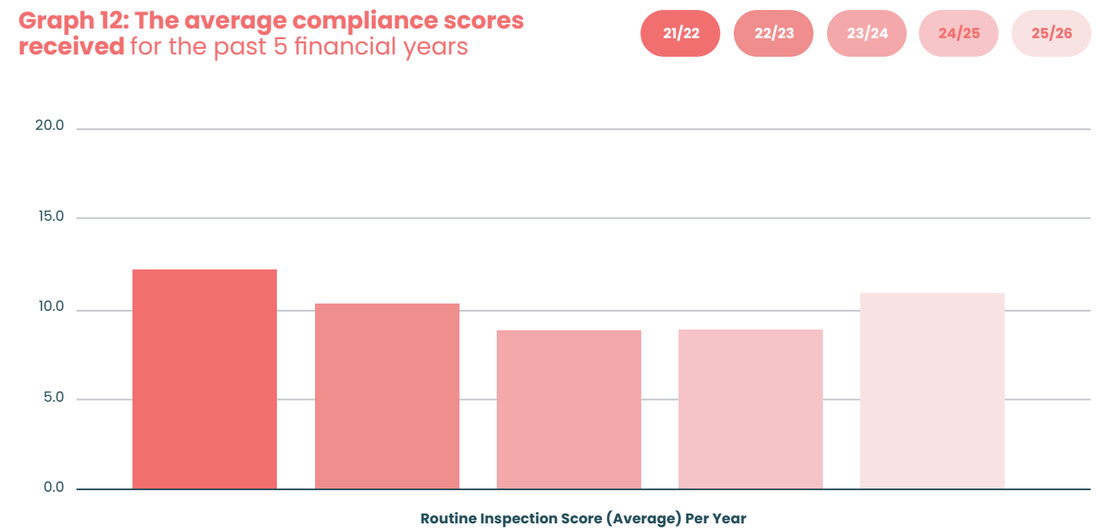
Standard 3.2.2A requires food service, catering businesses, and certain food retailers to implement two or three new food safety management tools, depending on their risk level: mandatory food handler training, a requirement to have a 'food safety supervisor', and substantiation of key food handling activities.

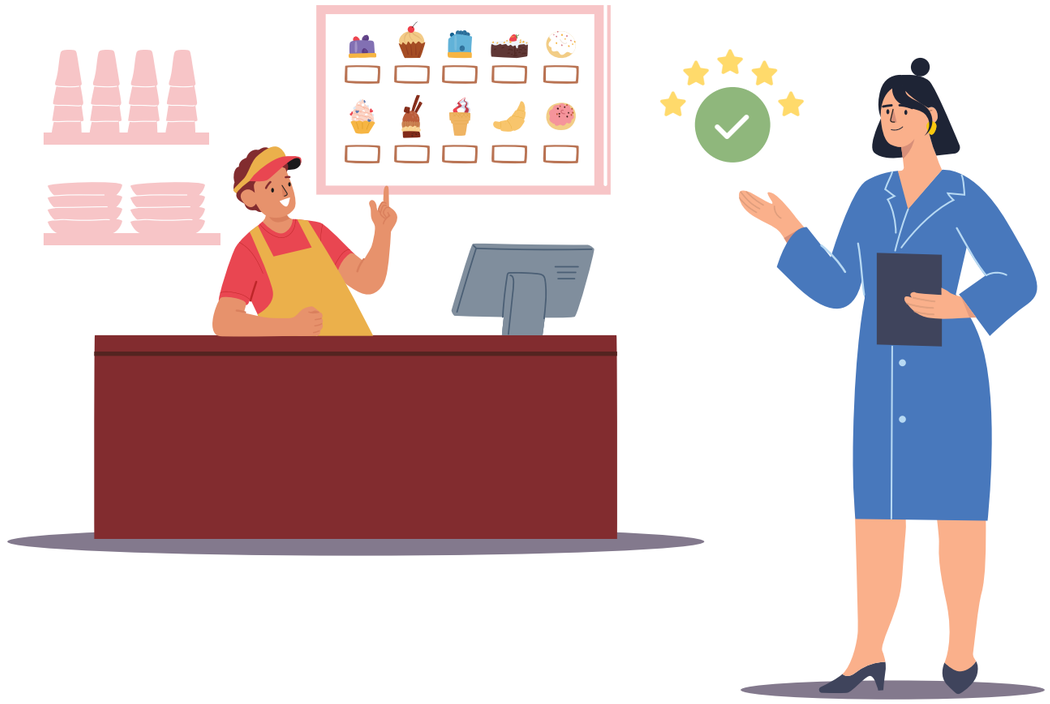
If a business does not have a food safety supervisor, they receive 'no stars' regardless of their inspection scores. As shown in Table 7 the number of food businesses receiving no stars has decreased indicating a greater compliance with Standard 3.2.2a.

Graph 11: Five year comparison of the percentage of captured food businesses receiving a star rating



Graph 12: The average compliance scores received for the past 5 financial years





Food Safety Enforcement

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

Table 8: Number of businesses requiring legal action per risk rating

	P1	P2	P3
Warning Letter	7	0	0
Improvement Notices	101	21	0
Offences Expiated	7	1	0
Prohibition Orders	7	0	0

Improvement Notices

64

Improvement Notices issued to 47 food businesses

5.11%

of routine inspections resulted in the issue of an Improvement Notice

58

Improvement Notices issued relating to Standard 3.2.2A

Expiations

8

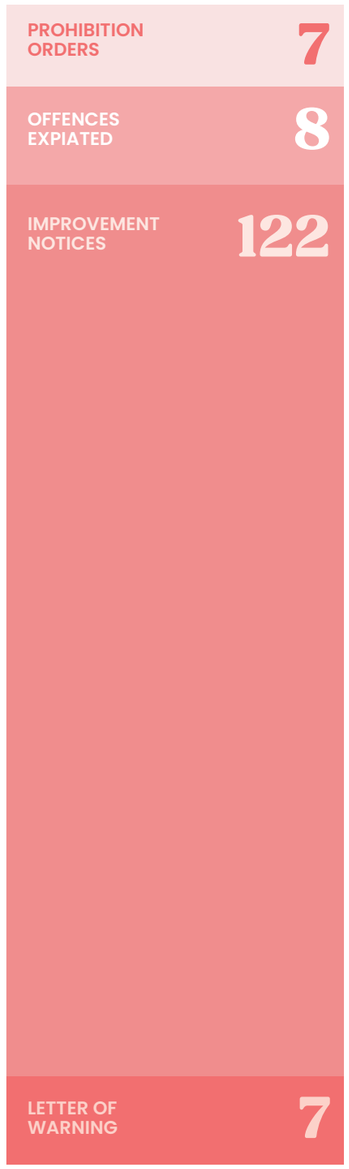
businesses were expiated under the Food Act 2001 for eight offences

0.87%

of routine inspections resulted in the issue of an Expiation Notice



Graph 13: The graduated response to enforcement under the Food Act 2001 for 2025-26



Food Safety Audits

Table 9: Scheduled food safety audits of food businesses serving food to vulnerable population



84 scheduled audits

4.5% DECREASE from last year

42	42	4
Within EHA	**Outside of EHA'S area**	**Follow-up audits**

Food Safety Complaints



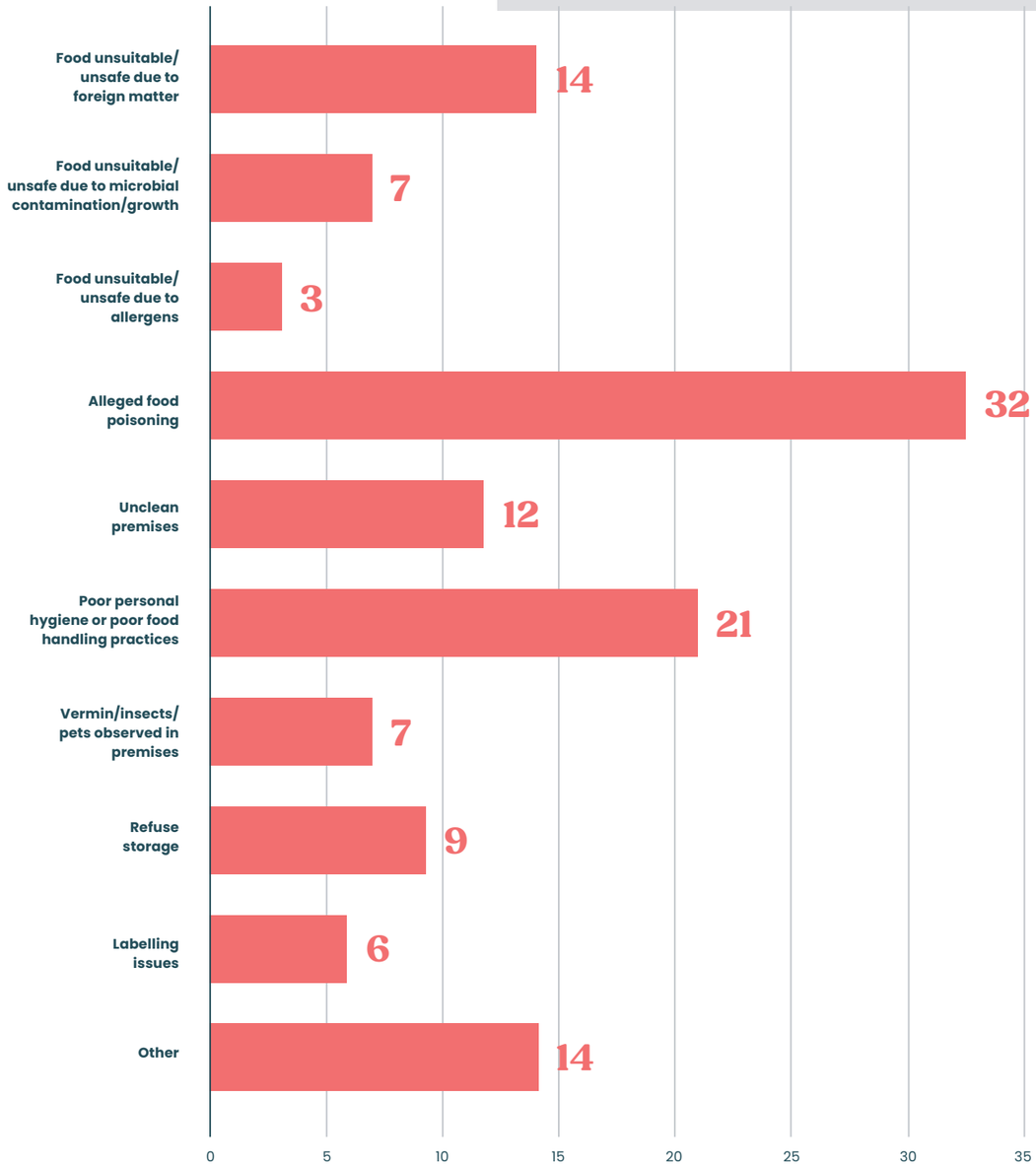
127 food related complaints

34% DECREASE from last year

25%	20%	16%
Alleged food poisoning	**Unsuitable / Unsafe**	**Poor personal hygiene and food handling practices**



Graph 14: Types of Food Complaints received in 2025-26



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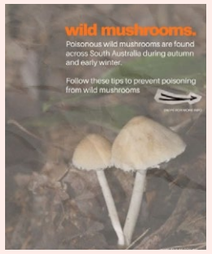
Training and Promotion and Information Fact Sheets

EHA delivered a public food safety training session, and a tailored food safety training session to a local community group.

EHA also launched its first Instagram page to promote the public health services it manages and to engage with the community. Seasonal public health information shared throughout the year included cold storage tips for businesses, mosquito management advice, and warnings about poisonous wild mushrooms. Additional information is available on EHA's website and other associated websites.

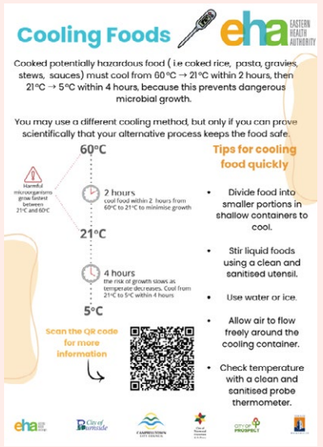






Food Safety Information Sheets were published on the EHA website to inform both businesses and the local community. Themes included safe cooling of cooked foods and reheating of food.





Industry Award

In September 2025, Eastern Health Authority (EHA) was awarded the SA Health Award for Excellence in Community Focused Environmental Health Practice. The award recognised outstanding achievements by individuals, teams or organisations in delivering environmental health initiatives that genuinely cater to the needs and wants of their local community.

EHA's submission highlighted the pivotal role of our Environmental Health Officers in guiding local businesses on legislative food safety obligations. This work aligns closely with EHA's Strategic Plan priorities of 'delivering a great public and environmental health service' and 'strengthening food safety practices across our region'. It reflects our belief that education, collaboration and positive relationships with food businesses are fundamental to achieving effective and sustainable food safety compliance.

Winning this award is a testament to EHA's commitment to excellence and innovation in community-focused environmental health practice.

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Financial Statement for
the year ending 30 June 2026

Eastern Health Authority

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for the year ended 30 June 2026

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EASTERN HEALTH AUTHORITY

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 2026 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 Kester Moorhouse
ACTING CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date: 26/08/2026

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2026

	Notes	2026 $	2025 $
INCOME			
Council Contributions	3	**2,201,000**	2,094,100
Statutory charges	3	**171,093**	164,917
User charges	3	**368,294**	338,543
Grants, subsidies and contributions - Operating	3	**258,648**	248,910
Investment income	3	**63,311**	52,777
Other income	3	**7,071**	20,971
Total Income		**3,069,417**	2,920,218
EXPENSES			
Employee costs	4	**1,879,848**	1,823,552
Materials, contracts & other expenses	4	**665,049**	649,271
Depreciation, amortisation & impairment	4	**182,185**	183,012
Finance costs	4	**44,655**	64,887
Total Expenses		**2,771,737**	2,720,722
OPERATING SURPLUS / (DEFICIT)		**297,680**	199,496
Asset disposal & fair value adjustments	5	**-**	(7,604)
NET SURPLUS / (DEFICIT) transferred to Equity Statement		**297,680**	191,892
Total Other Comprehensive Income		**-**	-
TOTAL COMPREHENSIVE INCOME		**297,680**	191,892

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

Eastern Health Authority

Statement of Financial Position

as at 30 June 2026

ASSETS	Notes	2026 $	2025 $
Current Assets			
Cash and cash equivalents	6	**1,467,121**	1,113,745
Trade & other receivables	6	**160,622**	146,035
Total Current Assets		**1,627,743**	1,259,780
Non-current Assets			
Property, plant & equipment	7	**156,352**	169,880
Right of Use Assets	7,11	**964,708**	1,075,035
Total Non-current Assets		**1,121,060**	1,244,915
Total Assets		**2,748,803**	2,504,695
LIABILITIES			
Current Liabilities			
Trade & other payables	8	**107,783**	80,132
Borrowings	8	**-**	-
Lease Liabilities	8,11	**141,058**	126,237
Provisions	8	**315,043**	285,472
Total Current Liabilities		**563,884**	491,841
Non-current Liabilities			
Lease Liabilities	8, 11	**981,029**	1,093,202
Provisions	8	**15,245**	28,687
Total Non-current Liabilities		**996,274**	1,121,889
Total Liabilities		**1,560,158**	1,613,730
NET ASSETS		**1,188,645**	890,965
EQUITY			
Accumulated surplus		**1,188,645**	890,965
TOTAL EQUITY		**1,188,645**	890,965

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 2026

2026	Notes	Acc'd Surplus $	TOTAL EQUITY $
Balance at end of previous reporting period		**890,965**	**890,965**
Restated opening balance		**890,965**	**890,965**
Net Surplus / (Deficit) for Year		**297,680**	**297,680**
Balance at end of period		**1,188,645**	**1,188,645**
2025			
Balance at end of previous reporting period		699,073	699,073
Restated opening balance		699,073	699,073
Net Surplus / (Deficit) for Year		191,892	191,892
Balance at end of period		890,965	890,965

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 2026

	Notes	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
Council contributions		**2,201,000**	2,282,569
Fees & other charges		**171,093**	164,917
User charges		**344,507**	384,115
Investment receipts		**61,311**	52,357
Grants utilised for operating purposes		**258,648**	248,910
Reimbursements		**-**	-
Other revenues		**6,905**	521
Payments:			
Employee costs		**(1,863,719)**	(1,923,959)
Materials, contracts & other expenses		**(626,031)**	(844,973)
Finance payments		**(44,655)**	(67,473)
Net Cash provided by (or used in) Operating Activities		**509,059**	296,984
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments:			
Expenditure on renewal/replacement of assets		**(20,180)**	(24,609)
Net Cash provided by (or used in) Investing Activities		**(20,180)**	(24,609)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments:			
Repayment of principal portion of lease liabilities		**(135,503)**	(113,512)
Net Cash provided by (or used in) Financing Activities		**(135,503)**	(113,512)
Net Increase (Decrease) in cash held		**353,376**	158,863
Cash & cash equivalents at beginning of period	9	**1,113,745**	954,882
Cash & cash equivalents at end of period	9	**1,467,121**	1,113,745

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 2026

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 EHA's 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 Road, St Peters SA 5069. 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

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 2026

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 10.

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.

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.

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. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

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).

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 2026

Note 1 - Material Accounting Policies

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.

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 1 - Material Accounting Policies

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.

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 5.5 - 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.

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 2 - UNIFORM PRESENTATION OF FINANCES

The following is a detailed summary of both operating and capital investment activities of the 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 of EHA's finances.

	2026	2025
	$	$
Income		
Council Contributions	**2,201,000**	2,094,100
Statutory charges	**171,093**	164,917
User charges	**368,294**	338,543
Grants, subsidies and contributions` - Operating	**258,648**	248,910
Investment income	**63,311**	52,777
Other income	**7,071**	20,971
	3,069,417	2,920,218
Expenses		
Employee costs	**(1,879,848)**	(1,823,552)
Materials, contracts and other expenses	**(665,049)**	(649,271)
Depreciation, amortisation and impairment	**(182,185)**	(183,012)
Finance costs	**(44,655)**	(64,887)
	(2,771,737)	(2,720,722)
Adjusted Operating Surplus / (Deficit) before Capital amounts	**297,680**	**199,496**
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	**(20,180)**	(24,609)
Finance Lease Payments for Right of Use Assets		
Add back Depreciation, Amortisation and Impairment	**182,185**	183,012
Grants Subsidies and Contributions - Capital Renewal		
Proceeds from Sale of Replaced Assets	**-**	-
	162,005	158,403
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets *(including investment property & real estate developments)*	**-**	-
Finance Lease Payments for Right of Use Assets		175,381
Proceeds from Sale of Surplus Assets *(including investment property and real estate developments)*	**-**	-
	-	175,381
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	**459,685**	533,280

Eastern Health Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2026

Note 3 - INCOME

	Notes	2026 $	2025 $
COUNCIL CONTRIBUTIONS			
City of Burnside		**628,812**	**588,959**
Campbelltown City Council		**577,522**	**530,383**
City of Norwood, Payneham & St Peters		**667,700**	**641,814**
City of Prospect		**243,028**	**248,997**
Town of Walkerville		**83,938**	**83,947**
		2,201,000	2,094,100
STATUTORY CHARGES			
Inspection Fees: Food		**143,974**	131,505
Inspection Fees: Legionella		**9,032**	8,256
SRF Licences		**1,932**	1,636
Fines & Expiation Fees		**16,155**	23,520
		171,093	164,917
USER CHARGES			
Immunisation: Clinic Vaccines		**99,211**	100,566
Immunisation: Service Provision		**80,000**	77,422
Immunisation: Worksite Vaccines		**97,620**	74,355
Immunisation: Clinic Service Fee		**7,913**	3,560
Food Auditing		**83,550**	82,640
		368,294	338,543
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		**63,311**	52,777
Banks & other			
		63,311	52,777
OTHER INCOME			
Sundry		**7,071**	20,971
		7,071	20,971
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Grants, subsidies and contributions - Operating			
Immunisation: School Programme		**236,232**	226,452
Immunisation: ACIR		**22,416**	22,458
Total Grants all sources		**258,648**	248,910
Sources of grants			
State government		**258,648**	248,910
Other		**-**	-
		258,648	248,910

Eastern Health Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2026

Note 4 - EXPENSE

	Notes	2026 $	2025 $
EMPLOYEE COSTS			
Salaries and Wages		**1,613,624**	1,589,097
Employee leave expense		**46,495**	24,887
Superannuation - defined contribution plan contributions	12	**179,127**	160,152
Superannuation - defined benefit plan contributions	12	**13,012**	21,086
Workers' Compensation Insurance		**16,470**	18,806
Other: Agency Staff and Medical Officer		**11,120**	9,524
Total Operating Employee Costs		**1,879,848**	1,823,552
Total Number of Employees		***14***	*14*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		**8,280**	8,000
Bad and Doubtful Debts		**9,189**	47,361
Governance expenses		**9,592**	7,755
Lease Expenses - short term leases	11	**9,900**	9,018
Subtotal - Prescribed Expenses		**36,961**	72,134
Other Materials, Contracts & Expenses			
Accounting		**21,252**	7,193
Contractors		**57,751**	61,688
Energy		**10,883**	11,880
Fringe benefits tax		**22,440**	26,175
Human Resources		**21,120**	16,602
Income Protection		**28,697**	21,679
Insurance		**52,782**	50,994
IT licensing and support		**178,060**	146,242
Legal Expenses		**13,853**	15,075
Motor vehicle expenses		**14,441**	22,607
Parts, accessories & consumables		**100,784**	114,521
Printing and stationery		**22,416**	16,048
Staff Training		**19,928**	18,127
Sundry		**38,451**	25,097
Telephone		**14,737**	16,742
Work health & safety		**10,493**	6,467
Subtotal - Other Materials, Contracts & Expenses		**628,088**	577,137
		665,049	649,271

Eastern Health Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2026

Note 5 - EXPENSE con't

	Notes	2026 $	2025 $
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		**23,642**	23,642
Office Equipment, Furniture & Fittings		**10,066**	10,862
Right of use assets	11	**148,477**	148,508
		182,185	183,012
FINANCE COSTS			
ATO interest		**-**	6,266
Interest on Leases		**44,655**	58,621
		44,655	64,887

Eastern Health Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2026

Note 5 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2026 $	2025 $
PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		**-**	-
Less: Carrying amount of assets sold		**-**	7,604
Gain (Loss) on disposal		**-**	**(7,604)**
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		**-**	(7,604)

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 6 - CURRENT ASSETS

	Notes	2026 $	2025 $
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		**92,001**	99,936
Deposits at Call		**1,375,120**	1,013,809
		1,467,121	1,113,745
TRADE & OTHER RECEIVABLES			
Accrued Revenues		**5,754**	3,754
Debtors - general		**154,868**	131,081
Prepayments		**-**	11,200
		160,622	146,035

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 7 - PROPERTY, PLANT & EQUIPMENT (PP&E)

	Fair Value Level	2025 $				**2026 $**			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures		-	472,846	(333,932)	138,914	**-**	**472,846**	**(357,574)**	**115,272**
Office Equipment, Furniture & Fittings		-	277,889	(246,923)	30,966	**-**	**298,069**	**(256,989)**	**41,080**
Right of use assets		-	1,826,373	(751,338)	1,075,035	**-**	**1,864,523**	**(899,815)**	**964,708**
Total PP&E		-	2,577,108	(1,332,193)	1,244,915	**-**	**2,635,438**	**(1,514,378)**	**1,121,060**
Comparatives			*2,179,029*	*(1,179,283)*	*999,746*	-	*2,577,108*	*(1,332,193)*	*1,244,915*

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 2026

Note 7 - PROPERTY, PLANT & EQUIPMENT

	2025 $	Carrying Amounts Movement During the Year $								2026 $
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Buildings & Other Structures	138,914	-	-	-	(23,642)	-	-	-	-	**115,272**
Office Equipment, Furniture & Fittings	30,966	-	20,180	-	(10,066)	-	-	-	-	**41,080**
Right of use assets	1,075,035	-	-	-	(148,477)	-	-	-	38,150	**964,708**
Total PP&E	**1,244,915**	**-**	**20,180**		**(182,185)**	**-**	**-**	**-**	**38,150**	**1,121,060**
Comparatives	*999,746*	**-**	***24,609***	***(7,604)***	***(183,012)***	**-**	**-**	**-**	**-**	*1,244,915*

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 2026

Note 8 - LIABILITIES

		2026 $		2025 $	
TRADE & OTHER PAYABLES	**Notes**	**Current**	**Non-current**	Current	Non-current
Goods & Services		**107,783**		79,966	
GST Payable		**-**		166	
		107,783	**-**	80,132	-
BORROWINGS					
Leases Liabilities	11	**141,058**	**981,029**	126,237	1,093,202
		141,058	**981,029**	126,237	1,093,202

All interest bearing liabilities are secured over the future revenues of the Council.

PROVISIONS					
LSL Employee entitlements (including oncosts)		**145,009**	**15,245**	114,246	28,687
AL Employee entitlements (including oncosts)		**170,034**	**-**	171,226	-
		315,043	**15,245**	285,472	28,687
Amounts included in provisions that are not expected to be settled within 12 months of reporting date.		**-**		-	

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 9 - 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	2026 $	2025 $
Total cash & equivalent assets	6	**1,467,121**	1,113,745
Balances per Cash Flow Statement		**1,467,121**	1,113,745

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

Net Surplus (Deficit)	**297,680**	191,892
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	**182,185**	183,012
Net increase (decrease) in unpaid employee benefits	**16,129**	(100,407)
Net (Gain) Loss on Disposals	**-**	7,604
	495,994	282,101
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	**(14,753)**	42,039
Net increase (decrease) in trade & other payables	**27,818**	(27,156)
Net Cash provided by (or used in) operations	**509,059**	296,984

(c) Financing Arrangements

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

Corporate Credit Cards	**5,000**	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 2026

Note 10 - 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 between 4% and 5% (2025: 4% and 5%).
	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 - 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 2026

Note 10 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2026		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		**1,467,121**	-	-	**1,467,121**	**1,467,121**
Receivables		**160,622**	**-**	**-**	**160,622**	**160,622**
	Total	**1,627,743**	**-**	**-**	**1,627,743**	**1,627,743**
Financial Liabilities						
Payables		**107,783**	**-**	**-**	**107,783**	**107,783**
Lease Liabilities		**180,931**	**602,870**	**676,194**	**1,459,995**	**1,122,087**
	Total	**288,714**	**602,870**	**676,194**	**1,567,778**	**1,229,870**

2025		Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		$	$	$	$	$
Cash & Equivalents		1,113,745	-	-	1,113,745	1,113,745
Receivables		134,835	-	-	134,835	134,835
	Total	1,248,580	-	-	1,248,580	1,248,580
Financial Liabilities						
Payables		80,132	-	-	80,132	80,132
Lease Liabilities		168,918	592,650	692,149	1,453,717	1,219,439
	Total	249,050	592,650	692,149	1,533,849	1,299,571

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 10 - 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 the 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 the 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 6 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 2026

Note 11 - LEASES

Council 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**	**Plant, Machinery & Equipment**	**Office Equipment**	**Total**
At 1 July 2025	**989,631**	**85,404**		**1,075,035**
Additions	**(13,186)**	**51,336**		**38,150**
Depreciation Charge	**(97,644)**	**(50,833)**		**(148,477)**
At 30 June 2026	**878,801**	**85,907**	**-**	**964,708**

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

	2026
Opening Balance 1 July 2025	**1,219,439**
Additions	**38,151**
Payments	**(135,503)**
Closing Balance 30 June 2026	**1,122,087**
Current	**141,058**
Non Current	**981,029**

The maturity analysis of lease liabilities is included in Note 10.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	148,477
Interest expense on lease liabilities	44,655
Expenses relating to short term leases	9,900
Total amount recognised in profit and loss	203,032

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 12 – 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 (12.0% in 2025-26; 11.5% in 2024-25). 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 2024-25) 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.

Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

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 2026.

Note 14 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There are no events subsequent to 30 June 2026 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 2026

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, 11 persons were paid the following total compensation:

	2026	2025
	$	$
Salaries, allowances & other short term benefits	**390,514**	223,826
TOTAL	**390,514**	223,826

Amounts received from Related Parties during the financial year.

	2026	2025
	$	$
City of Burnside	**628,812**	588,959
Campelltown Council	**577,522**	530,383
City of Norwood, Payneham & St Peters	**667,700**	641,814
City of Prospect	**243,028**	248,997
Town of Walkerville	**83,938**	83,947
TOTAL	**2,201,000**	2,094,100

Amounts paid to Related Parties during the financial year.

	2026	2025
	$	$
City of Norwood, Payneham & St Peters	**125,888**	119,138
TOTAL	**125,888**	119,138

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.

DeanNewbery

Chartered Accountants

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North Adelaide SA 5006

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North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Eastern Health Authority

Opinion

We have audited the accompanying financial report of the Eastern Health Authority (the Authority), which comprises the statement of financial position as at 30 June 2026, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (Including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Authority's Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as the Authority determines is necessary to enable the preparation of the financial report to be free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Authority is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

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

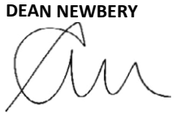
Liability limited by a scheme approved under Professional Standards Legislation

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

22 September 2026

EASTERN HEALTH AUTHORITY

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2026

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 2026, 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*.

Michael Livori
CHIEF EXECUTIVE OFFICER

Natalie Caon
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 12/8/2026

EASTERN HEALTH AUTHORITY

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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 2026, 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*.

Julia Grant
CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE

Date: 14/07/26

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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 2026, 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*.

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

Date: 15.7.2026

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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 2026, 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*.

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

Date: 15.07.2026.

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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 2026, 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 White
CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT

Date: 16/07/2026

EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026

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 2026, 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*.

Muhammad Jawad
ACTING CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 16 /07 / 2026

DeanNewbery

Chartered
Accountants

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Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Eastern Health Authority for the year ended 30 June 2026, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, 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.*

SAMANTHA CRETEN

Director

DEAN NEWBERY

22 September 2026

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EASTERN HEALTH AUTHORITY

City of Burnside

CAMPBELLTOWN CITY COUNCIL

City of Norwood Payneham & St Peters

CITY OF PROSPECT

TOWN OF WALKERVILLE

local councils working together to protect the health of the community