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**To the Board Chair
Yorke and Northern Local Health Network Incorporated**

Opinion

I have audited the financial report of the Yorke and Northern Local Health Network Incorporated and the consolidated entity comprising the Yorke and Northern Local Health Network Incorporated and its controlled entities for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Yorke and Northern Local Health Network Incorporated and its controlled entities as at 30 June 2022, their financial performance and their cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Board Chair, the Chief Executive Officer and the Chief Finance Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Yorke and Northern Local Health Network Incorporated and its controlled entities. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive Officer and the Board for the financial report

The Chief Executive Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issues under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the entity's and consolidated entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 36(2) of the *Health Care Act 2008*, I have audited the financial report of the Yorke and Northern Local Health Network Incorporated and its controlled entities for the financial year ended 30 June 2022.

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I 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 my 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 Yorke and Northern Local Health Network Incorporated's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- conclude on the appropriateness of the Chief Executive Officer'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 entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity 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.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive Officer and the Board about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Richardson
Auditor-General

20 September 2022

**Certification of the financial statements
Yorke and Northern Local Health Network**

We certify that the:

- financial statements of the Yorke and Northern Local Health Network Inc.:
 - are in accordance with the accounts and records of the authority; and
 - comply with relevant Treasurer’s instructions; and
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year.

- Internal controls employed by the Yorke and Northern Local Health Network Inc. over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.


.....
John Voumard
Board Chair


.....
Roger Kirchner
Chief Executive Officer


.....
Vincent Bellifemini
Chief Finance Officer

Date 14TH SEPTEMBER 2022

YORKE AND NORTHERN LOCAL HEALTH NETWORK
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	Consolidated		Parent	
		2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Income					
Revenues from SA Government	2	148,233	138,469	148,233	138,469
Fees and charges	3	13,253	13,537	13,253	13,537
Grants and contributions	4	30,322	29,184	30,461	29,451
Interest		65	130	54	111
Resources received free of charge	5	2,130	3,500	2,130	3,500
Net gain from disposal of non-current and other assets	7	3	-	3	-
Other revenues/income	6	2,317	1,376	2,280	849
Total income		196,323	186,196	196,414	185,917
Expenses					
Staff benefits expenses	8	117,069	108,541	117,069	108,541
Supplies and services	9	76,057	66,255	76,057	66,253
Depreciation and amortisation	15,16	11,200	10,186	7,017	6,454
Grants and subsidies		16	10	-	-
Borrowing costs	19	12	19	12	19
Net loss from disposal of non-current and other assets	7	-	4	-	4
Impairment loss on receivables	12.1	(89)	75	(89)	75
Other expenses	10	1,160	434	4,857	2,565
Total expenses		205,425	185,524	204,923	183,911
Net result		(9,102)	672	(8,509)	2,006
Total comprehensive result		(9,102)	672	(8,509)	2,006

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	Consolidated		Parent	
		2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Current assets					
Cash and cash equivalents	11	11,205	9,585	10,851	9,275
Receivables	12	4,569	3,677	3,436	3,686
Other financial assets	13	19,192	20,576	16,138	17,358
Inventories	14	1,001	930	1,001	930
Total current assets		35,967	34,768	31,426	31,249
Non-current assets					
Receivables	12	516	425	516	425
Property, plant and equipment	15,16	152,872	151,674	83,213	89,457
Intangible assets	15.5	-	700	-	700
Total non-current assets		153,388	152,799	83,729	90,582
Total assets		189,355	187,567	115,155	121,831
Current liabilities					
Payables	18	7,993	5,943	7,993	5,943
Financial liabilities	19	719	650	719	650
Staff benefits	20	16,092	14,816	16,092	14,816
Provisions	21	940	853	940	853
Contract liabilities and other liabilities	22	14,668	15,256	14,668	15,256
Total current liabilities		40,412	37,518	40,412	37,518
Non-current liabilities					
Payables	18	668	723	668	723
Financial liabilities	19	478	668	478	668
Staff benefits	20	16,090	18,226	16,090	18,226
Provisions	21	2,446	1,126	2,446	1,126
Total non-current liabilities		19,682	20,743	19,682	20,743
Total liabilities		60,094	58,261	60,094	58,261
Net assets		129,261	129,306	55,061	63,570
Equity					
Retained earnings		100,766	100,811	55,061	63,570
Asset revaluation surplus		28,495	28,495	-	-
Total equity		129,261	129,306	55,061	63,570

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

CONSOLIDATED

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020	28,495	100,139	128,634
Net result for 2020-21	-	672	672
Total comprehensive result for 2020-21	-	672	672
Balance at 30 June 2021	28,495	100,811	129,306
Net result for 2021-22	-	(9,102)	(9,102)
Total comprehensive result for 2021-22	-	(9,102)	(9,102)
Net assets received from an administrative restructure	1.6	9,057	9,057
Balance at 30 June 2022	28,495	100,766	129,261

PARENT

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020	-	61,564	61,564
Net result for 2020-21	-	2,006	2,006
Total comprehensive result for 2020-21	-	2,006	2,006
Balance at 30 June 2021	-	63,570	63,570
Net result for 2021-22	-	(8,509)	(8,509)
Total comprehensive result for 2021-22	-	(8,509)	(8,509)
Balance at 30 June 2022	-	55,061	55,061

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	Note	Consolidated		Parent	
		2022	2021	2022	2021
		\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Receipts from SA Government		123,326	113,409	123,326	113,409
Fees and charges		13,051	13,789	13,065	13,775
Grants and contributions		30,562	29,394	30,701	29,661
Interest received		31	77	31	76
Residential aged care bonds received		4,882	3,700	4,882	3,700
GST recovered from ATO		4,147	3,604	4,147	3,604
Other receipts		205	631	168	104
Cash generated from operations		176,204	164,604	176,320	164,329
Cash outflows					
Staff benefits payments		(116,368)	(107,767)	(116,368)	(107,767)
Payments for supplies and services		(51,325)	(46,050)	(51,325)	(46,048)
Payments of grants and subsidies		(16)	(10)	-	-
Interest paid		(12)	(19)	(12)	(19)
Residential aged care bonds refunded		(4,862)	(3,423)	(4,862)	(3,423)
Other payments		(417)	(452)	(417)	(452)
Cash used in operations		(173,000)	(157,721)	(172,984)	(157,709)
Net cash provided by operating activities		3,204	6,883	3,336	6,620
Cash flows from investing activities					
Cash inflows					
Proceeds from sale of property, plant and equipment		3	7	3	7
Proceeds from sale/maturities of investments		1,643	518	1,467	440
Cash generated from investing activities		1,646	525	1,470	447
Cash outflows					
Purchase of property, plant and equipment		(2,261)	(1,208)	(2,261)	(1,208)
Purchase of investments		(240)	(547)	(240)	-
Cash used in investing activities		(2,501)	(1,755)	(2,501)	(1,208)
Net cash provided by/(used in) investing activities		(855)	(1,230)	(1,031)	(761)
Cash flows from financing activities					
Cash outflows					
Repayment of lease liabilities		(729)	(824)	(729)	(824)
Cash used in financing activities		(729)	(824)	(729)	(824)
Net cash provided by/(used in) financing activities		(729)	(824)	(729)	(824)
Net increase/(decrease) in cash and cash equivalents		1,620	4,829	1,576	5,035
Cash and cash equivalents at the beginning of the period		9,585	4,756	9,275	4,240
Cash and cash equivalents at the end of the period	11	11,205	9,585	10,851	9,275
Non-cash transactions	23				

The accompanying notes form part of these financial statements.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1. About Yorke and Northern Local Health Network

Yorke and Northern Local Health Network Incorporated (the Hospital) is a not-for-profit incorporated hospital established under the *Health Care (Local Health Networks) Proclamation 2019* which was an amendment to the *Health Care Act 2008* (the Act). The Hospital commenced service delivery on 1 July 2019 following the dissolution of Country Health SA Local Health Network Incorporated (CHSALHN). Relevant assets, rights and liabilities were transferred from CHSALHN to the Hospital. The financial statements and accompanying notes include all controlled activities of the Hospital.

Parent Entity

The Parent entity consists of the following:

- Balaklava Soldiers' Memorial District Hospital
- Ira Parker Nursing Home
- Booleroo Centre District Hospital and Health Services
- Burra Hospital
- Holder Homes
- Central Yorke Peninsula Hospital (Maitland)
- Clare Hospital
- Kara House
- Crystal Brook and District Hospital
- Gladstone Health Centre
- Jamestown Hospital and Health Service
- Laura and District Hospital
- Minlaton Health Service
- Melaleuca Court
- Orroroo and District Health Service
- Orroroo Community Home
- Peterborough Soldiers' Memorial Hospital and Health Service
- Nalya Lodge Hostel
- Port Broughton District Hospital and Health Service
- Port Pirie Regional Health Service
- Hammill House
- Riverton District Soldiers' Memorial Hospital
- Snowtown Hospital
- Lumeah Homes
- Wallaroo Hospital and Health Service
- Southern Yorke Peninsula Health Service (Yorke town)
- Yorke and Northern Region Community Health Services

Consolidated Entity

The consolidated entity includes the parent entity, the Incorporated Health Advisory Councils (HACs) and the Incorporated HAC Gift Fund Trusts (GFTs) as listed in note 31.

The HACs were established under the Act to provide a more coordinated, strategic and integrated health care system to meet the health needs of South Australians. HACs are consultative bodies that advise and make recommendations to the Chief Executive of the Department for Health and Wellbeing (the Department) and the Chief Executive of the Hospital on issues related to specific groups or regions. HACs hold assets, manage bequests and provide advice on local health service needs and priorities.

The consolidated financial statements have been prepared in accordance with AASB 10 *Consolidated Financial Statements*. Consistent accounting policies have been applied and all inter-entity balances and transactions arising within the consolidated entity have been eliminated in full. Information on the consolidated entity's interests in other entities is at note 31.

Administered items

The Hospital has administered activities and resources. Transactions and balances relating to administered resources are presented separately and disclosed in note 32. Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting principles as for the Hospital's transactions.

1.1 Objectives and activities

The Hospital is committed to a health system that produces positive health outcomes by focusing on health promotion, illness prevention, early intervention and achieving equitable health outcomes for the Yorke and Northern region.

The Hospital is part of the SA Health portfolio providing health services for the Yorke and Northern region. The Hospital is structured to contribute to the outcomes for which the portfolio is responsible by providing health and related services across the Yorke and Northern region.

The Hospital is governed by a Board which is responsible for providing strategic oversight and monitoring the Hospital's financial and operational performance. The Board must comply with any direction of the Minister for Health and Wellbeing (the Minister) or Chief Executive of the Department.

The Chief Executive Officer is responsible for managing the operations and affairs of the Hospital and is accountable to, and subject to the direction of, the Board in undertaking that function.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1.2 Basis of preparation

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

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

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

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

Significant accounting policies are set out below or throughout the notes.

The Hospital has early adopted AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* which clarifies the requirements for disclosure of material accounting policy information and clarifies the distinction between accounting policies and accounting estimates. There has been no impact on the Hospital's financial statements.

1.3 Taxation

The Hospital is not subject to income tax. The Hospital is liable for fringe benefits tax (FBT) and goods and services tax (GST).

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

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

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

1.4 Continuity of operations

As at 30 June 2022, the Hospital had working capital deficiency of \$4.445 million (\$2.750 million). The SA Government is committed and has consistently demonstrated a commitment to ongoing funding of the Hospital to enable it to perform its functions. This ongoing commitment is ultimately outlined in the annually produced and published *State Budget Papers* which presents the SA Government's current and estimated future economic performance, including forward estimates of revenue, expenses and performance by Agency.

1.5 Equity

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

1.6 Change to reporting entity

2021-22

On 27 May 2021 the Minister declared the incorporation of Port Pirie Health Service Advisory Council and Southern Flinders Ranges Health Advisory Council. These were previously unincorporated HACs with their net assets vested in Country Health Gift Fund Health Advisory Council Inc and reported as part of Barossa Hills Fleurieu Local Health Network Inc.

The transfer of net assets from Country Health Gift Fund Health Advisory Council Inc and its associated Gift Fund Trust occurred during 2021-22. Net assets transferred in for the consolidated entity consist of land and buildings (\$7.928 million) and the right to receive cash (\$1.129 million) for GFT bank accounts, the control of which has passed to the newly incorporated entities but the physical transfer of cash will occur in 2022-23.

2020-21

There were no administrative restructures impacting on the Hospital during this period.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1.7 Impact of COVID-19 pandemic

The COVID-19 pandemic continues to have an impact on the Hospital's operations. This includes an increase in costs associated with COVID capacity and preparation, increased demand for personal protective equipment and increased staffing costs (including agency) to ensure that demand can be managed across South Australia and that necessary compliance measures are followed. Net COVID-19 specific costs for the Hospital were \$5.928 million (\$1.946 million).

1.8 Change in accounting policy

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

2. Revenues from SA Government

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Capital projects funding	4,036	6,670	4,036	6,670
Operational funding	144,197	131,799	144,197	131,799
Total revenues from SA Government	148,233	138,469	148,233	138,469

The Department provides recurrent and capital funding under a service agreement to the Hospital for the provision of general health services. Contributions from the Department are recognised as revenue when the Hospital obtains control over the funding. Control over the funding is normally obtained upon receipt.

3. Fees and charges

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Patient and client fees	5,453	5,850	5,453	5,850
Fees for health services	1,742	1,678	1,742	1,678
Residential and other aged care charges	4,696	4,786	4,696	4,786
Sale of goods - medical supplies	114	53	114	53
Other user charges and fees	1,248	1,170	1,248	1,170
Total fees and charges	13,253	13,537	13,253	13,537

The Hospital measures revenue based on the consideration specified in a major contract with a customer and excludes amounts collected on behalf of third parties. All contracts with customers recognised goods and services transferred at a point in time, when the Hospital satisfies performance obligations by transferring the promised goods or services to its customers.

The Hospital recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 22).

The Hospital recognises revenue (contract from customers) from the following major sources:

Patient and Client Fees

Public health care is free for medicare eligible customers. Non-medicare eligible customers pay in arrears to stay overnight in a public hospital and to receive medical assessment, advice, treatment and care from a health professional. These charges may include doctors, surgeons, anaesthetists, pathology, radiology services etc. Revenue from these services is recognised on a time-and-material basis as services are provided. Any amounts remaining unpaid at the end of the reporting period are treated as an accounts receivable.

Residential and other aged care charges

Long stay nursing home fees include daily care fees and daily accommodation fees. Residents pay fortnightly in arrears for services rendered and accommodation supplied. Revenue from these services and accommodation is recognised on a time basis as provided. Residents are invoiced fortnightly in arrears as services and accommodation are provided. Any amounts remaining unpaid or unbilled at the end of the reporting period are treated as an accounts receivable.

Fees for health services

Where the Hospital has incurred an expense on behalf of another entity, payment is recovered from the other entity by way of a recharge of the cost incurred. These fees can relate to the recharge of salaries and wages or various goods and services. Revenue is recognised on a time-and-material basis as provided. Any amounts remaining unpaid at the end of the reporting period are treated as an accounts receivable.

YORKE AND NORTHERN LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

4. Grants and contributions

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Commonwealth grants and donations	17,619	16,222	17,619	16,222
Commonwealth aged care subsidies	11,228	11,104	11,228	11,104
SA Government capital contributions	4	25	4	25
Other SA Government grants and contributions	653	828	792	1,095
Private sector capital contributions	49	-	49	-
Private sector grants and contributions	769	1,005	769	1,005
Total grants and contributions	30,322	29,184	30,461	29,451

The grants provided to the Hospital are usually subject to terms and conditions set out in the contract, correspondence, or by legislation. All grants and contributions were provided for specific purposes such as aged care, community health services and other related health services and were recognised in accordance with AASB 1058 *Income of Not-for-Profit Entities*.

5. Resources received free of charge

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Plant and equipment	-	324	-	324
Services	2,114	2,085	2,114	2,085
Other	16	1,091	16	1,091
Total resources received free of charge	2,130	3,500	2,130	3,500

Plant and equipment received free of charge are recorded at their fair value. Other resources received free of charge were minor equipment received from the Northern Yorke Private Hospital in 2021-22 and from the Department of Human Services Domiciliary Equipment Service in 2020-21.

Contribution of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated. The Hospital receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$1.558 million (\$1.542 million), and ICT services from Department of the Premier and Cabinet (DPC) valued at \$0.556 million (\$0.543 million).

Although not recognised, the Hospital receives volunteer services from around 130 volunteers who provide consumer and staff support services to individuals using the Hospital's services. The volunteer programs include, but are not limited to: administration (in patient surveys, preparing packs), church services, community activities, community advocacy, consumer liaison, entertainment, gardening, kiosk support, leisure & lifestyle assistance, life stories, meal deliveries, patient support, social support, transport, volunteer and driving.

6. Other revenues/income

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Donations	141	580	104	53
Health recoveries	2,105	762	2,105	762
Other	71	34	71	34
Total other revenues/income	2,317	1,376	2,280	849

7. Net gain/(loss) from disposal of non-current and other assets

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Plant and equipment:				
Proceeds from disposal	3	6	3	6
Less carrying amount of assets disposed	-	(10)	-	(10)
Net gain/(loss) from disposal of plant and equipment	3	(4)	3	(4)

YORKE AND NORTHERN LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

Gains or losses on disposal are recognised at the date control of the asset is passed from the Hospital and are determined after deducting the carrying amount of the asset from the proceeds at that time. When revalued assets are disposed, the revaluation surplus is transferred to retained earnings.

8. Staff benefits expenses

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Salaries and wages	94,986	88,030	94,986	88,030
Targeted voluntary separation packages	55	-	55	-
Long service leave	(221)	1,252	(221)	1,252
Annual leave	8,855	8,348	8,855	8,348
Skills and experience retention leave	501	450	501	450
Staff on-costs - superannuation*	10,505	9,363	10,505	9,363
Workers compensation	2,204	985	2,204	985
Board and committee fees	184	105	184	105
Other staff related expenses	-	8	-	8
Total staff benefits expenses	117,069	108,541	117,069	108,541

* The superannuation employment on-cost charge represents the Hospital's contribution to superannuation plans in respect of current services of staff. The Department of Treasury and Finance (DTF) centrally recognises the superannuation liability in the whole-of-government financial statements.

8.1 Key Management Personnel

Key management personnel (KMP) of the consolidated and parent entity includes the Minister, the six (five) members of the Governing Board, the Chief Executive of the Department, the Chief Executive Officer of the Hospital and the seven (seven) members of the Executive Management Group who have responsibility for the strategic direction and management of the Hospital.

The compensation detailed below excludes salaries and other benefits received by:

- The Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the DTF) under section 6 of the *Parliamentary Remuneration Act 1990*; and
- The Chief Executive of the Department. The Chief Executive is compensated by the Department and there is no requirement for the Hospital to reimburse those expenses.

Compensation	2022	2021
	\$'000	\$'000
Salaries and other short term employee benefits	1,810	1,657
Post-employment benefits	282	193
Total	2,092	1,850

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

8.2 Remuneration of Boards and Committees

The number of board or committee members whose remuneration received or receivable falls within the following bands is:

	2022	2021
	No. of Members	No. of Members
\$0	1	2
\$1 - \$20,000	1	2
\$20,001 - \$40,000	4	2
\$40,001 - \$60,000	1	1
Total	7	7

The total remuneration received or receivable by members was \$0.198 million (\$0.124 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, mileage, superannuation contributions, salary sacrifice benefits and fringe benefits and related fringe benefits tax. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

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

Refer to note 33 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

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8.3 Remuneration of staff

	Consolidated		Parent	
	2022	2021	2022	2021
The number of staff whose remuneration received or receivable falls within the following bands:	Number	Number	Number	Number
\$154,001 - \$157,000*	n/a	5	n/a	5
\$157,001 - \$177,000	13	7	13	7
\$177,001 - \$197,000	3	1	3	1
\$197,001 - \$217,000	1	1	1	1
\$217,001 - \$237,000	-	1	-	1
\$237,001 - \$257,000	1	-	1	-
\$557,001 - \$577,000	-	1	-	1
\$597,001 - \$617,000	1	-	1	-
Total number of staff	19	16	19	16

The table includes all staff who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of staff reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, termination payments, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2020-21.

8.4 Remuneration of staff by classification

The total remuneration received by staff included above:

	Consolidated				Parent			
	2022		2021		2022		2021	
	No.	\$'000	No.	\$'000	No.	\$'000	No.	\$'000
Executive	1	249	1	232	1	249	1	232
Medical (excluding Nursing)	1	607	1	566	1	607	1	566
Non-medical (i.e. administration)	1	173	1	160	1	173	1	160
Nursing	16	2,736	13	2,174	16	2,736	13	2,174
Total	19	3,765	16	3,132	19	3,765	16	3,132

8.5 Targeted voluntary separation packages

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Amount paid/Payable to separated staff:				
Targeted voluntary separation packages	55	-	55	-
Leave paid/payable to separated employees	8	-	8	-
Net cost to the Hospital	63	-	63	-

The number of staff who received a TVSP during the reporting period	1	-	1	-
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9. Supplies and services

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Administration	811	326	811	326
Advertising	77	26	77	26
Communication	1,246	1,132	1,246	1,132
Computing	2,642	1,872	2,642	1,872
Consultants	530	61	530	61
Contract of services	287	264	287	264
Contractors	452	52	452	52
Contractors - agency staff	8,566	7,323	8,566	7,323
Drug supplies	1,925	1,766	1,925	1,766
Electricity, gas and fuel	1,867	1,969	1,867	1,969
Fee for service*	15,254	13,664	15,254	13,664
Food supplies	2,307	2,057	2,307	2,057
Hotel quarantine - accommodation costs	4	-	4	-
Housekeeping	1,616	1,603	1,616	1,603
Insurance	2,020	1,962	2,020	1,962
Internal SA Health SLA payments	7,599	5,729	7,599	5,729
Legal	46	27	46	27
Medical, surgical and laboratory supplies	12,593	10,624	12,593	10,624
Minor equipment	1,724	2,821	1,724	2,821
Motor vehicle expenses	980	633	980	633
Occupancy rent and rates	526	473	526	473
Patient transport	2,515	2,345	2,515	2,345
Postage	311	320	311	320
Printing and stationery	631	641	631	641
Repairs and maintenance	5,134	4,663	5,134	4,663
Security	46	44	46	44
Services from Shared Services SA	1,564	1,551	1,564	1,551
Short term lease expense	181	115	181	115
Training and development	465	362	465	362
Travel expenses	413	206	413	206
Other supplies and services	1,725	1,624	1,725	1,622
Total supplies and services	76,057	66,255	76,057	66,253

* Fee for service primarily relates to medical services provided by doctors not employed by the Hospital.

The Hospital recognises lease payments associated with short term leases (12 months or less) as an expense on a straight line basis over the lease term. Lease commitments for short term leases is similar to short term lease expenses disclosed.

Consultants

The number of consultancies and dollar amount paid/payable (included in supplies and service expense) to consultants that fell within the following bands

	Consolidated				Parent			
	2022		2021		2022		2021	
	No.	\$'000	No.	\$'000	No.	\$'000	No.	\$'000
Below \$10,000	2	17	-	-	2	17	-	-
Above \$10,000	5	513	2	61	5	513	2	61
Total	7	530	2	61	7	530	2	61

10. Other expenses

	Note	Consolidated		Parent	
		2022	2021	2022	2021
		\$'000	\$'000	\$'000	\$'000
Debts written off		167	229	167	229
Bank fees and charges		4	4	4	4
Donated assets expense		70	-	3,767	2,131
Impairment expense	15.5	700	-	700	-
Other*		219	201	219	201
Total other expenses		1,160	434	4,857	2,565

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The Hospital donated building improvements at Southern Flinders Health Service of \$0.070 million to Country Health Gift Fund HAC. The parent entity donated building improvements of \$3.697 million (\$2.131 million) to HACs under its control, which is eliminated on consolidation.

* Includes Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* of \$0.100 million (\$0.105 million). No other services were provided by the Auditor-General's Department. Also includes fees paid or payable to Galpins Accountants Auditors and Business Consultants of \$0.044 million (\$0.036 million) for HACs and aged care audit services.

11. Cash and cash equivalents

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Cash at bank or on hand	2,710	2,201	2,356	1,891
Deposits with Treasurer: general operating	7,372	7,384	7,372	7,384
Deposits with Treasurer: special purpose funds	1,123	-	1,123	-
Total cash and cash equivalents	11,205	9,585	10,851	9,275

Cash is measured at nominal amounts. The Hospital operates through the Department's general operating account held with the Treasurer and does not earn interest on this account. Interest is earned on HAC and GFT bank accounts and accounts holding aged care funds, including refundable deposits. Of the \$11.205 million (\$9.585 million) held, \$1.662 million (\$1.512 million) relates to aged care refundable deposits.

12. Receivables

Current	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Patient/client fees: compensable	267	489	267	489
Patient/client fees: aged care	913	891	913	891
Patient/client fees: other	448	814	448	814
Debtors	1,914	628	785	628
Less: allowance for impairment loss on receivables	(514)	(603)	(514)	(603)
Prepayments	128	81	128	81
Interest	30	15	26	10
Workers compensation provision recoverable	314	250	314	250
Sundry receivables and accrued revenue	972	1,029	972	1,043
GST input tax recoverable	97	83	97	83
Total current receivables	4,569	3,677	3,436	3,686
Non-current				
Debtors	59	22	59	22
Workers compensation provision recoverable	457	403	457	403
Total non-current receivables	516	425	516	425
Total receivables	5,085	4,102	3,952	4,111

Receivables arise in the normal course of selling goods and services to other agencies and to the public. The Hospital's trading terms for receivables are generally 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

12.1 Impairment of receivables

The Hospital has adopted the simplified impairment approach under AASB 9 and measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment provision.

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Movement in the allowance for impairment loss on receivables:

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	603	528	603	528
Increase/(Decrease) in allowance recognised in profit or loss	(89)	75	(89)	75
Carrying amount at the end of the period	514	603	514	603

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Refer to note 29 for details regarding credit risk and the methodology for determining impairment.

13. Other financial assets

The consolidated and parent entities hold term deposits of \$19.192 million (\$20.576 million) and \$16.138 million (\$17.358 million) respectively. Of these deposits \$11.133 million (\$11.305 million) relates to aged care refundable deposits, with the remaining funds primarily relating to aged care. These deposits are measured at amortised cost. There is no impairment on term deposits.

14. Inventories

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Drug supplies	318	314	318	314
Medical, surgical and laboratory supplies	494	444	494	444
Food and hotel supplies	163	146	163	146
Engineering supplies	3	5	3	5
Other	23	21	23	21
Total current inventories - held for distribution	1,001	930	1,001	930

All inventories are held for distribution at no or nominal consideration and are measured at the lower of average weighted cost and replacement cost. The amount of any inventory write-down to net realisable value/replacement cost or inventory losses are recognised as an expense in the period the write-down or loss occurred. Any write-down reversals are also recognised as an expense reduction.

15. Property, plant and equipment and intangible assets

15.1 Acquisition and recognition

Property, plant and equipment owned by the Hospital are initially recorded on a cost basis, and subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

The Hospital capitalises owned property, plant and equipment with a value equal to or in excess of \$10,000. Assets recorded as works in progress represent projects physically incomplete as at the reporting date. Componentisation of complex assets is generally performed when the complex asset's fair value at the time of acquisition is equal to or in excess of \$5 million for infrastructure assets and \$1 million for other assets.

15.2 Depreciation

The residual values, useful lives and depreciation methods of all major assets held by the Hospital are reviewed and adjusted if appropriate on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Depreciation is calculated on a straight line basis.

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Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Buildings and improvements	10 – 80
Right-of-use buildings	2 - 13
Plant and equipment:	
• Medical, surgical, dental and biomedical equipment and furniture	2 - 25
• Computing equipment	3 - 5
• Vehicles	2 - 25
• Other plant and equipment	3 – 50
Right-of-use plant and equipment	2 – 3

15.3 Revaluation

All non-current tangible assets are subsequently measured at fair value after allowing for accumulated depreciation (written down current cost).

Revaluation of non-current assets or a group of assets is only performed when the owned asset's fair value at the time of acquisition is greater than \$1.5 million and the estimated useful life exceeds three years. Revaluations are undertaken on a regular cycle. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair-value. If at any time management considers that the carrying amount of an asset greater than \$1.5 million materially differs from its fair value, then the asset will be revalued regardless of when the last revaluation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset. Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

15.4 Impairment

The Hospital holds its property, plant and equipment and intangible assets for their service potential (value in use). Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. Fair value is assessed each year. There were no indications of impairment for property, plant and equipment as at 30 June 2022, however an expense of \$0.700 million has been recorded due to the impairment of intangible assets outlined at note 15.5.

15.5 Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The Hospital previously recorded 30 residential aged care bed licences at their original cost of \$0.700 million and these were not amortised as they were considered to have an indefinite life. However, in response to the Royal Commission into Aged Care Quality and Safety, the Australian Government will discontinue bed licences from 1 July 2024. As a result, the Hospital has impaired the 30 bed licences to a value of nil at 30 June 2022. Their value in use cannot be reliably measured and there is not expected to be any compensation upon discontinuation. Other bed licences that were received for no consideration from the Commonwealth Government have always been recorded at nil value.

15.6 Land and buildings

An independent valuation of land and buildings owned by the Hospital was performed in March 2018, within the regular valuation cycle, by a certified practising valuer from AssetVal as at June 2018. Consistent with *Treasurer's Instructions*, a public authority must at least every six years obtain a valuation appraisal from a qualified valuer, the timing and process of which will be considered in the 2022-23 financial year.

Fair value of unrestricted land was determined using the market approach. The valuation was based on recent market transactions for similar land and buildings (non-specialised) in the area and includes adjustment for factors specific to the land and buildings being valued such as size, location and current use. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

Fair value of buildings and other land was determined using depreciated replacement cost, due to there not being an active market. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature and restricted use of the assets; their size, condition and location. The valuation was based on a combination of internal records, specialised knowledge and acquisitions/transfer costs.

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15.7 Plant and equipment

The value of plant and equipment has not been revalued. This is in accordance with APS 116D. The carrying value is deemed to approximate fair value. These assets are classified in Level 3 as there have been no subsequent adjustments to their value, except for management assumptions about the asset condition and remaining useful life.

15.8 Leased property, plant and equipment

Right-of-use assets (including concessional arrangements) leased by the Hospital as lessee are measured at cost and there were no indications of impairment. Short-term leases of 12 months or less and low value leases, where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and disclosed in note 9.

The Hospital has a number of lease agreements including concessional. Major lease activities include the use of:

- Properties – accommodation for some community health offices and medical centres are leased from the private sector or local government and staff residential accommodation at Kadina is leased from Housing SA. Generally, property leases are non-cancellable with many having the right of renewal. Rent is payable in arrears, with increases generally linked to CPI increases. Prior to renewal, most lease arrangements undergo a formal rent review linked to market appraisals or independent valuers.
- Motor vehicles – leased from the South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. The leases are non-cancellable and the vehicles are leased for a specified time period (usually 3 years) or a specified number of kilometres, whichever occurs first.

The Hospital has not committed to any lease arrangements that have not commenced. The Hospital has not entered into any sub-lease arrangements outside of SA Health.

The lease liabilities related to the right-of-use assets (and the maturity analysis) are disclosed at note 19. Expenses related to leases including depreciation and interest expense are disclosed at note 16 and 19. Cash outflows related to leases are disclosed at note 23.

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16. Reconciliation of property, plant and equipment

The following table shows the movement:

Consolidated

2021-22

	Land and buildings:			Plant and equipment:					Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	10,313	132,789	420	4,409	1,890	893	885	75	151,674
Additions	-	-	41	3,100	59	-	567	773	4,540
Disposals	-	-	-	-	-	-	(2)	-	(2)
Donated assets disposal	-	-	-	(70)	-	-	-	-	(70)
Acquisition / (disposal) through administrative restructuring	505	7,423	-	-	-	-	-	-	7,928
Transfers between asset classes	-	3,961	-	(4,027)	69	180	-	(183)	-
Remeasurement	-	-	2	-	-	-	-	-	2
Subtotal:	10,818	144,173	463	3,412	2,018	1,073	1,450	665	164,072
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(9,620)	(159)	-	(653)	(199)	(569)	-	(11,200)
Subtotal:	-	(9,620)	(159)	-	(653)	(199)	(569)	-	(11,200)
Carrying amount at the end of the period*	10,818	134,553	304	3,412	1,365	874	881	665	152,872
Gross carrying amount									
Gross carrying amount	10,818	165,263	740	3,412	3,892	1,427	1,789	665	188,006
Accumulated depreciation / amortisation	-	(30,710)	(436)	-	(2,527)	(553)	(908)	-	(35,134)
Carrying amount at the end of the period	10,818	134,553	304	3,412	1,365	874	881	665	152,872

*All property, plant and equipment are classified in the Level 3 fair value hierarchy except for capital works in progress which is not classified. Refer to note 19 for details about the lease liability for right-of-use assets.

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Consolidated

2020-21

	Land and buildings:			Plant and equipment:					Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	10,313	133,028	499	6,875	1,613	925	940	141	154,334
Additions	-	79	106	5,744	486	141	589	75	7,220
Assets received free of charge	-	-	-	-	83	-	-	241	324
Disposals	-	-	-	-	(10)	-	(12)	-	(22)
Transfers between asset classes	-	8,210	-	(8,210)	382	-	-	(382)	-
Remeasurement	-	-	4	-	-	-	-	-	4
Subtotal:	10,313	141,317	609	4,409	2,554	1,066	1,517	75	161,860
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(8,528)	(189)	-	(664)	(173)	(632)	-	(10,186)
Subtotal:	-	(8,528)	(189)	-	(664)	(173)	(632)	-	(10,186)
Carrying amount at the end of the period*	10,313	132,789	420	4,409	1,890	893	885	75	151,674
Gross carrying amount									
Gross carrying amount	10,313	153,879	697	4,409	3,781	1,247	1,683	75	176,084
Accumulated depreciation / amortisation	-	(21,090)	(277)	-	(1,891)	(354)	(798)	-	(24,410)
Carrying amount at the end of the period	10,313	132,789	420	4,409	1,890	893	885	75	151,674

*All property, plant and equipment are classified in the Level 3 fair value hierarchy except for capital works in progress which is not classified. Refer to note 19 for details about the lease liability for right-of-use assets.

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Parent
2021-22

	Land and buildings:			Plant and equipment:					Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	5,675	75,210	420	4,409	1,890	893	885	75	89,457
Additions	-	-	41	3,100	59	-	567	773	4,540
Disposals	-	-	-	-	-	-	(2)	-	(2)
Donated assets disposal	-	-	-	(3,767)	-	-	-	-	(3,767)
Transfers between asset classes	-	264	-	(330)	69	180	-	(183)	-
Remeasurement	-	-	2	-	-	-	-	-	2
Subtotal:	5,675	75,474	463	3,412	2,018	1,073	1,450	665	90,230
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(5,437)	(159)	-	(653)	(199)	(569)	-	(7,017)
Subtotal:	-	(5,437)	(159)	-	(653)	(199)	(569)	-	(7,017)
Carrying amount at the end of the period*	5,675	70,037	304	3,412	1,365	874	881	665	83,213
Gross carrying amount									
Gross carrying amount	5,675	85,065	740	3,412	3,892	1,427	1,789	665	102,665
Accumulated depreciation / amortisation	-	(15,028)	(436)	-	(2,527)	(553)	(908)	-	(19,452)
Carrying amount at the end of the period	5,675	70,037	304	3,412	1,365	874	881	665	83,213

*All property, plant and equipment are classified in the Level 3 fair value hierarchy except for capital works in progress which is not classified. Refer to note 19 for details about the lease liability for right-of-use assets.

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Parent
2020-21

	Land and buildings:			Plant and equipment:					Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	5,675	73,848	499	6,875	1,613	925	940	141	90,516
Additions	-	79	106	5,744	486	141	589	75	7,220
Assets received free of charge	-	-	-	-	83	-	-	241	324
Disposals	-	-	-	-	(10)	-	(12)	-	(22)
Donated assets disposal	-	-	-	(2,131)	-	-	-	-	(2,131)
Transfers between asset classes	-	6,079	-	(6,079)	382	-	-	(382)	-
Remeasurement	-	-	4	-	-	-	-	-	4
Subtotal:	5,675	80,006	609	4,409	2,554	1,066	1,517	75	95,911
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(4,796)	(189)	-	(664)	(173)	(632)	-	(6,454)
Subtotal:	-	(4,796)	(189)	-	(664)	(173)	(632)	-	(6,454)
Carrying amount at the end of the period*	5,675	75,210	420	4,409	1,890	893	885	75	89,457
Gross carrying amount									
Gross carrying amount	5,675	84,801	697	4,409	3,781	1,247	1,683	75	102,368
Accumulated depreciation / amortisation	-	(9,591)	(277)	-	(1,891)	(354)	(798)	-	(12,911)
Carrying amount at the end of the period	5,675	75,210	420	4,409	1,890	893	885	75	89,457

*All property, plant and equipment are classified in the Level 3 fair value hierarchy except for capital works in progress which is not classified. Refer to note 19 for details about the lease liability for right-of-use assets.

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17. Fair value measurement

The Hospital classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets, and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market, and are derived from inputs (inputs other than quoted prices included within Level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market, and are derived from unobservable inputs.

The Hospital's current use is the highest and best use of the asset unless other factors suggest an alternative use. As the Hospital did not identify any factors to suggest an alternative use, fair value measurement was based on current use. The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1.5 million or an estimated useful life that was less than three years are deemed to approximate fair value.

Refer to notes 15 and 17.2 and for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

17.1 Fair value hierarchy

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. The Hospital categorises non-financial assets measured at fair value at Level 3 which are all recurring. There are no non-recurring fair value measurements.

The Hospital's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period. During 2022 and 2021, the Hospital had no valuations categorised into Level 1 or 2.

17.2 Valuation techniques and inputs

Due to the predominantly specialised nature of health service assets, the majority of land and building valuations have been undertaken using a cost approach (depreciated replacement cost), an accepted valuation methodology under AASB 13. The extent of unobservable inputs and professional judgement required in valuing these assets is significant, and as such they are deemed to have been valued using Level 3 valuation inputs.

Unobservable inputs used to arrive at final valuation figures included:

- Estimated remaining useful life, which is an economic estimate and by definition, is subject to economic influences;
- Cost rate, which is the estimated cost to replace an asset with the same service potential as the asset undergoing valuation (allowing for over-capacity), and based on a combination of internal records including: refurbishment and upgrade costs, historical construction costs, functional utility users, industry construction guides, specialised knowledge and estimated acquisition/transfer costs;
- Characteristics of the asset, including condition, location, any restrictions on sale or use and the need for ongoing provision of Government services;
- Effective life, being the expected life of the asset assuming general maintenance is undertaken to enable functionality but no upgrades are incorporated which extend the technical life or functional capacity of the asset; and
- Depreciation methodology, noting that AASB 13 dictates that regardless of the depreciation methodology adopted, the exit price should remain unchanged.

18. Payables

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Current				
Creditors and accrued expenses	6,250	4,399	6,250	4,399
Paid Parental Leave Scheme	28	40	28	40
Staff on-costs*	1,612	1,404	1,612	1,404
Other payables	103	100	103	100
Total current payables	7,993	5,943	7,993	5,943
Non-current				
Staff on-costs*	668	723	668	723
Total non-current payables	668	723	668	723
Total payables	8,661	6,666	8,661	6,666

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Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owed and unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received. Staff on-costs are settled when the respective staff benefits that they relate to are discharged. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

*Staff on-costs include Return to Work SA levies and superannuation contributions and are settled when the respective staff benefits that they relate to is discharged. The Hospital makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes.

As a result of an actuarial assessment performed by the DTF, the portion of long service leave taken as leave is unchanged 38%, and the average factor for the calculation of employer superannuation on-costs has increased from the 2021 rate (10.1%) to 10.6% to reflect the increase in super guarantee. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the staff benefits expenses and the staff on-oncost liability of \$0.088 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

Refer to note 29 for information on risk management.

19. Financial liabilities

The Hospital has lease liabilities of \$1.197 million (\$1.318 million), which have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

The borrowing costs associated with these lease liabilities was \$0.012 million (\$0.019 million).

Refer to note 29 for information on risk management.

Refer to notes 15 and 16 for details about the right-of-use assets (including depreciation).

19.1 Concessional lease arrangements for right-of-use assets

The Hospital has one concessional lease arrangement for right-of-use assets as lessee with a local council.

Right-of-use asset	Nature of arrangements	Details
Buildings and improvements	Term is for 13 years Payments are \$1 per annum	Concessional building arrangement is for the use of premises at Clare for community health services

19.2 Maturity analysis

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	Consolidated		Parent	
	2022	2021	2022	2021
Lease Liabilities	\$'000	\$'000	\$'000	\$'000
1 to 3 years	508	650	508	650
3 to 5 years	37	40	37	40
5 to 10 years	-	3	-	3
Total lease liabilities (undiscounted)	545	693	545	693

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20. Staff benefits

	Consolidated		Parent	
	2022	2021	2022	2021
Current	\$'000	\$'000	\$'000	\$'000
Accrued salaries and wages	3,636	3,126	3,636	3,126
Annual leave	10,071	9,216	10,071	9,216
Long service leave	1,424	1,602	1,424	1,602
Skills and experience retention leave	933	846	933	846
Other	28	26	28	26
Total current staff benefits	16,092	14,816	16,092	14,816
Non-current				
Long service leave	16,090	18,226	16,090	18,226
Total non-current staff benefits	16,090	18,226	16,090	18,226
Total staff benefits	32,182	33,042	32,182	33,042

Staff benefits accrue as a result of services provided up to the reporting date that remain unpaid. Non-current staff benefits are measured at present value and current staff benefits are measured at nominal amounts.

20.1 Salaries and wages, annual leave, skills and experience retention leave and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the skills and experience retention leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has decreased from the 2021 rate (2.0%) to 1.50% for annual leave and skills and experience retention leave liability. As a result, there is a decrease in the employee staff benefits liability and employee benefits expenses of \$0.057 million.

No provision has been made for sick leave, as all sick leave is non-vesting, and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

20.2 Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by staff up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability. The actuarial assessment performed by DTF has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of staff departures and periods of service. These assumptions are based on staff data over SA Government entities and the health sector across government.

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 2021 (1.50%) to 3.75%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF left the salary inflation rate at 2.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The net financial effect of the changes to actuarial assumptions is a decrease in the long service leave liability of \$2.831 million, Payables (staff on-costs) of \$0.114 million and staff benefits expense of \$2.945 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

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21. Provisions

Provisions represent workers compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	1,979	1,782	1,979	1,782
Increase in provisions recognised	1,682	584	1,682	584
Reductions arising from payments/other sacrifices of future economic benefits	(275)	(387)	(275)	(387)
Carrying amount at the end of the period	3,386	1,979	3,386	1,979

The Hospital is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the Hospital is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes). The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner of Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

There is a significant degree of uncertainty associated with estimating future claims and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by the agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions. In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

Measurement of the workers compensation provision as at 30 June 2022 includes the impacts of the decision of the Full Court of the Supreme Court of South Australia in *Return to Work Corporation of South Australia vs Summerfield* (Summerfield decision). The Summerfield decision increased the liabilities of the Return to Work Scheme (the Scheme) and the workers compensation provision across government.

Legislation to reform the *Return to Work Act 2014* was proclaimed in July 2022, with the reforms expected to reduce the overall liability of the Scheme. The impacts of these reforms on the workers compensation provision will be considered when measuring the provision as at 30 June 2023.

22. Contract liabilities and other liabilities

	Consolidated		Parent	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Current				
Contract liabilities	1,848	2,273	1,848	2,273
Residential aged care bonds	12,796	12,952	12,796	12,952
Other	24	31	24	31
Total contract liabilities and other liabilities	14,668	15,256	14,668	15,256

Residential aged care bonds are accommodation bonds, refundable accommodation contributions and refundable accommodation deposits. These are non-interest bearing deposits made by aged care facility residents to the Hospital upon their admission to residential accommodation. The liability for accommodation is carried at the amount that would be payable on exit of the resident. This is the amount received on entry of the resident less applicable deductions for fees and retentions pursuant to the *Aged Care Act 1997*. Residential aged care bonds are classified as current liabilities as the Hospital does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting date. The obligation to settle could occur at any time. Once a refunding event occurs the other liability becomes interest bearing. The interest rate applied is the prevailing interest rate at the time as prescribed by the Commonwealth Department of Health.

A contract liability is recognised for revenue relating to home care assistance, training programs and other health programs received in advance and is realised as agreed milestones have been achieved. All performance obligations from these existing contracts (deferred service income) will be satisfied during the next reporting period and accordingly all amounts will be recognised as revenue.

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23. Cash flow reconciliation

Reconciliation of cash and cash equivalents at the end of the reporting period	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Cash and cash equivalents disclosed in the Statement of Financial Position	11,205	9,585	10,851	9,275
Cash as per Statement of Financial Position	11,205	9,585	10,851	9,275
Balance as per Statement of Cash Flows	11,205	9,585	10,851	9,275
Reconciliation of net cash provided by operating activities to net result:				
Net cash provided by (used in) operating activities	3,204	6,883	3,336	6,620
Add/less non-cash items				
Asset donated free of charge	(70)	-	(3,767)	(2,131)
Capital revenues	1,789	5,284	1,789	5,284
Depreciation and amortisation expense of non-current assets	(11,200)	(10,186)	(7,017)	(6,454)
Gain/(loss) on sale or disposal of non-current assets	3	(4)	3	(4)
Impairment of non-current assets	(700)	-	(700)	-
Interest credited directly to investments	19	76	7	50
Resources received free of charge	-	324	-	324
Movement in assets/liabilities				
Increase/(decrease) in inventories	71	136	71	136
Increase/(decrease) in receivables	(146)	(38)	(159)	(16)
(Increase)/decrease in other liabilities	588	(650)	588	(650)
(Increase)/decrease in payables and provisions	(3,520)	(711)	(3,520)	(711)
(Increase)/decrease in staff benefits	860	(442)	860	(442)
Net result	(9,102)	672	(8,509)	2,006

Total cash outflows for leases is \$0.741 million (\$0.843 million).

24. Unrecognised contractual commitments

24.1 Expenditure commitments

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Within one year	3,028	2,364	3,028	2,364
Later than one year but not longer than five years	164	194	164	194
Total expenditure commitments	3,192	2,558	3,192	2,558

The Hospital's expenditure commitments are for agreements for goods and services ordered but not received and are disclosed at nominal amounts. The Hospital also has commitments to provide funding to various non-government organisations in accordance with negotiated service agreements. The value of these commitments as at 30 June 2022 has not been quantified.

24.2 Capital commitments

	Consolidated		Parent	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
Within one year	1,681	-	1,681	-
Total capital commitments	1,681	-	1,681	-

The Hospital's capital commitments, disclosed at nominal amounts, are for goods and services ordered but not yet received, largely related to upgrades at the multi-purpose facilities at Burra, Crystal Brook, Laura and Snowtown.

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25. Trust funds

The Hospital holds money in trust on behalf of consumers that reside in its facilities whilst the consumer is receiving residential aged care services. As the Hospital only performs a custodial role in respect of trust monies, they are excluded from the financial statements as the consolidated entity cannot use these funds to achieve its objectives.

	2022	2021
	S'000	S'000
Carry amount at the beginning of period	46	58
Client trust receipts	247	276
Client trust payments	(250)	(288)
Carrying amount at the end of the period	43	46

26. Contingent assets and liabilities

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

27. Events after balance date

The Hospital is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

28. Impact of Standards not yet implemented

The Hospital continues to assess the impact of the new and amended Australian Accounting Standards and Interpretations not yet implemented and changes to the Accounting Policy Statements issued by the Treasurer.

- Amending standard AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current* will apply from 1 July 2023. The Hospital continues to assess liabilities eg long service leave and whether or not the Hospital has a substantive right to defer settlement. Where applicable, these liabilities will be classified as current. Application of this standard is not expected to have a material impact.

29. Financial instruments/financial risk management

29.1 Financial risk management

The Hospital's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

Liquidity Risk

The Hospital is funded principally by the SA Government via the Department. The Hospital works with the SA Government to determine the cash flows associated with the SA Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1.4, 18 and 19 for further information.

Credit risk

The Hospital has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. The Hospital has minimal concentration of credit risk. No collateral is held as security and no credit enhancements relate to financial assets held by the Hospital.

Refer to notes 12 and 13 for further information.

Market risk

The Hospital does not engage in high risk hedging for its financial assets. Exposure to interest rate risk may arise through interest bearing liabilities, including borrowings. The Hospital's residential aged care refundable deposits become interest bearing once a refunding event occurs as per Note 22. There is no exposure to foreign currency or other price risks.

29.2 Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, maturity analysis and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

Financial assets and financial liabilities are measured at amortised cost. Amounts relating to statutory receivables and payables (e.g. Commonwealth taxes; Auditor-General's Department audit fees etc.) and prepayments are excluded as they are not financial assets or liabilities. Receivables and Payables at amortised cost are \$4.020 million (\$3.260 million) and \$6.208 million (\$4.357 million) respectively.

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29.3 Credit risk exposure and impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9.

The Hospital uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors. The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties. Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

The carrying amount of receivables approximates net fair value due to being receivable on demand. Receivables are written off when there is no reasonable expectation of recovery and not subject to enforcement activity. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the Hospital.

To measure the expected credit loss, receivables are grouped based on shared risks characteristics and the days past. When estimating expected credit loss, the Hospital considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the Hospital's historical experience and informed credit assessment, including forward-looking information.

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit losses is a significant estimate. The Hospital's historical credit loss experience and forecast of economic conditions may not be representative of customers' actual default in the future.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor. The following table provides information about the credit risk exposure and expected credit loss for non-government debtors:

CONSOLIDATED and PARENT

	30 June 2022			30 June 2021		
	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000
Days past due						
Current	0.3 - 3.4%	739	17	0.3 - 2.8%	872	17
<30 days	1.1 - 3.9%	284	10	0.8 - 3.8%	470	8
31-60 days	3.0 - 8.2%	106	6	2.3 - 6.6%	97	9
61-90 days	4.8 - 13.6%	70	7	3.6 - 10.5%	124	9
91-120 days	6.2 - 16.8%	70	8	4.6 - 13.0%	110	6
121-180 days	7.8 - 21.3%	160	18	6.4 - 17.5%	79	3
181-360 days	14.5 - 51.8%	188	45	10.8 - 45.7%	270	79
361-540 days	20.1 - 88.1%	176	57	19.4 - 81.3%	220	112
>540 days	24.3 - 100%	846	346	23.3 - 95.7%	808	360
Total		2,639	514		3,050	603

30. Significant transactions with government related entities

The Hospital is controlled by the SA Government.

Related parties of the Hospital include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Significant transactions with the SA Government are identifiable throughout this financial report.

The Hospital received funding from the SA Government via the Department (note 2), and incurred significant expenditure via the Department for medical, surgical and laboratory supplies, computing and insurance (note 9). The Department transferred capital works in progress of \$1.785 million (\$5.284 million) to the Hospital. The Hospital incurred significant expenditure with the Department for Infrastructure and Transport (DIT) for property repairs and maintenance of \$0.534 million (\$1.708 million) (note 9).

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31. Interests in other entities

The Hospital has interests in a number of other entities as detailed below.

Controlled Entities

The Hospital has effective control over, and a 100% interest in, the net assets of the associated HACs. The HACs were established as a consequence of the Act being enacted and certain assets, rights and liabilities of the former Hospitals and Incorporated Health Centres were vested in them with the remainder being vested in the Hospital.

By proclamation dated 26 June 2008, the following assets, rights and liabilities were vested in the Incorporated HACs:

- all real property, including any estate, interest or right in, over or in respect of such property except for all assets, rights and liabilities associated with any land
- all real property, including any estate, interest or right in, over or in respect of such property except for all assets, rights and liabilities associated with any land dedicated under any legislation dealing with Crown land; and
- all funds and personal property held on trust and bank accounts and investments that are solely constituted by the proceeds of fundraising except for all gift funds, and other funds or personal property constituting gifts or deductible contributions under the Income Tax Assessment Act 1997 (Commonwealth).

The HACs have no powers to direct or make decisions with respect to the management and administration of the Hospital.

The Hospital also has effective control over, and a 100% interest in, the net assets of the associated GFTs. The GFTs were established by virtue of a deed executed between the Department and the individual HAC.

Health Advisory Councils and associated Gift Fund Trusts		
Balaklava Riverton Health Advisory Council Inc	Lower North Health Advisory Council Inc	Mid North Health Advisory Council Inc
Northern Yorke Peninsula Health Advisory Council Inc	Port Broughton District Health Advisory Council Inc	Yorke Peninsula Health Advisory Council Inc
Port Pirie Health Service Advisory Council Inc**	Southern Flinders Health Advisory Council Inc**	
Balaklava Riverton Health Advisory Council Inc Gift Fund Trust	Lower North Health Advisory Council Inc Gift Fund Trust	Mid North Health Advisory Council Inc Gift Fund Trust
Northern Yorke Peninsula Health Advisory Council Inc Gift Fund Trust	Port Broughton District Health Advisory Council Inc Gift Fund Trust	Yorke Peninsula Health Advisory Council Inc Gift Fund Trust
Port Pirie Health Service Health Advisory Council Inc Gift Fund Trust**	Southern Flinders Health Advisory Council Inc Gift Fund Trust**	

**The control of the net assets of these entities were transferred to the Hospital during 2021-22 (refer to Note 1.6).

32. Administered items

The Hospital administers arrangements at the Booleroo Medical Centre. Fees and charges are collected on behalf of doctors who work in the Hospital-owned medical centre. The Hospital cannot use these administered funds for the achievement of its objectives.

	2022	2021
	\$'000	\$'000
Revenue from fees and charges	623	621
Other expenses	(623)	(621)
Net result	-	-
Cash and cash equivalents	25	56
Payables	(25)	(56)
Net administered assets/equity	-	-
Cash at 1 July	56	33
Cash inflows	623	621
Cash outflows	(654)	(598)
Cash at 30 June	25	56

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33. Board and committee members

Members of boards/committees who served for all or part of the financial year and were entitled to receive income from membership in accordance with APS124.B were:

Board/Committee name:	Government employee members	Other members
Yorke and Northern Local Health Network Governing Board	1	Vousard J (chair), Badenoch J, Banham, D (appointed 01/07/2021), Malcolm E, O'Connor J
Yorke and Northern Local Health Network Audit and Risk Committee*	-	Traeger E

*only independent members are entitled to receive remuneration for being a member on this committee.

Refer to note 8.2 for remuneration of board and committee members