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To the Board Chair Eyre and Far North Local Health Network Incorporated

Opinion

I have audited the financial report of the Eyre and Far North Local Health Network Incorporated and the consolidated entity comprising the Eyre and Far North Local Health Network Incorporated and its controlled entities for the financial year ended 30 June 2026.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Eyre and Far North Local Health Network Incorporated and its controlled entities as at 30 June 2026, 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information 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 Eyre and Far North 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 Eyre and Far North Local Health Network Incorporated and its controlled entities for the financial year ended 30 June 2026.

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 Eyre and Far North 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
- plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial report. I am responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. I remain solely responsible for my audit opinion.

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 Blaskett
Auditor-General

21 September 2026

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2026

		Consolidated		Parent	
	Note	2026	2025	2026	2025
		\$'000	\$'000	\$'000	\$'000
Income					
Revenues from SA Government	2	157,451	139,874	157,451	139,874
Fees and charges	3	12,539	11,392	12,539	11,392
Grants and contributions	4	33,789	32,005	33,826	32,032
Interest		1,020	1,018	1,012	1,008
Resources received free of charge	5	1,870	2,712	1,870	2,712
Other revenues/income	7	1,163	805	1,122	780
Total income		207,832	187,806	207,820	187,798
Expenses					
Staff related expenses	8	102,666	89,770	102,666	89,770
Supplies and services	9	99,600	97,868	99,601	97,867
Depreciation and amortisation	17,18	10,532	10,081	5,627	5,730
Grants and subsidies	10	2,020	1,913	2,020	1,913
Borrowing costs	21	49	41	49	41
Net loss from disposal of non-current and other assets	6	934	187	934	187
Impairment loss on receivables	13.1	6	(32)	6	(32)
Other expenses	11	6,097	314	9,565	1,832
Total expenses		221,904	200,142	220,468	197,308
Net result		(14,072)	(12,336)	(12,648)	(9,510)
Other Comprehensive Income					
Items that will not be reclassified to net result					
Changes in property, plant and equipment asset revaluation surplus		45,022	(237)	23,077	(237)
Total other comprehensive income		45,022	(237)	23,077	(237)
Total comprehensive result		30,950	(12,573)	10,429	(9,747)

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

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
STATEMENT OF FINANCIAL POSITION
As at 30 June 2026

		Consolidated		Parent	
	Note	2026	2025	2026	2025
		\$'000	\$'000	\$'000	\$'000
Current assets					
Cash and cash equivalents	12	22,184	17,771	21,784	17,561
Receivables	13	5,652	3,175	5,654	3,175
Other financial assets	14	21,482	19,258	21,430	19,029
Inventories	15	1,813	1,569	1,813	1,569
Total current assets		51,131	41,773	50,681	41,334
Non-current assets					
Receivables	13	595	636	595	636
Other financial assets	14	72	71	-	-
Property, plant and equipment	16,17	207,757	174,442	108,051	95,244
Intangible assets	16,18	832	937	832	937
Total non-current assets		209,256	176,086	109,478	96,817
Total assets		260,387	217,859	160,159	138,151
Current liabilities					
Payables	20	7,412	5,804	7,414	5,805
Financial liabilities	21	289	222	289	222
Staff related liabilities	22	16,453	13,832	16,453	13,832
Provisions	23	735	728	735	728
Contract liabilities and other liabilities	24	22,784	17,267	22,784	17,267
Total current liabilities		47,673	37,853	47,675	37,854
Non-current liabilities					
Financial liabilities	21	1,136	448	1,136	448
Staff related liabilities	22	12,230	11,046	12,230	11,046
Provisions	23	1,849	1,963	1,849	1,963
Total non-current liabilities		15,215	13,457	15,215	13,457
Total liabilities		62,888	51,310	62,890	51,311
Net assets		197,499	166,549	97,269	86,840
Equity					
Retained earnings		84,606	98,501	50,312	62,783
Asset revaluation surplus		112,893	68,048	46,957	24,057
Total equity		197,499	166,549	97,269	86,840

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

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2026

CONSOLIDATED

	Note	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2024		67,261	110,807	178,068
Prior period adjustment	1.7	1,024	-	1,024
Net result for 2024-25		-	(12,336)	(12,336)
Gain/(loss) on revaluation of land and buildings	17	(237)	-	(237)
Total comprehensive result for 2024-25		(237)	(12,336)	(12,573)
Transactions with SA Government as owner				
Net assets transferred out as a result of an administrative restructure	1.6	-	30	30
Balance at 30 June 2025		68,048	98,501	166,549
Net result for 2025-26		-	(14,072)	(14,072)
Gain/(loss) on revaluation of land and buildings	17	45,022	-	45,022
Total comprehensive result for 2025-26		45,022	(14,072)	30,950
Transfer between equity components		(177)	177	-
Balance at 30 June 2026		112,893	84,606	197,499

PARENT

	Note	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2024		23,270	72,263	95,533
Prior period adjustment	1.7	1,024	-	1,024
Net result for 2024-25		-	(9,510)	(9,510)
Gain/(loss) on revaluation of land and buildings	17	(237)	-	(237)
Total comprehensive result for 2024-25		(237)	(9,510)	(9,747)
Transactions with SA Government as owner				
Net assets transferred out as a result of an administrative restructure	1.6	-	30	30
Balance at 30 June 2025		24,057	62,783	86,840
Net result for 2025-26		-	(12,648)	(12,648)
Gain/(loss) on revaluation of land and buildings	17	23,077	-	23,077
Total comprehensive result for 2025-26		23,077	(12,648)	10,429
Transfer between equity components		(177)	177	-
Balance at 30 June 2026		46,957	50,312	97,269

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

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
STATEMENT OF CASH FLOWS
For the year ended 30 June 2026

	Note	Consolidated		Parent	
		2026	2025	2026	2025
		\$'000	\$'000	\$'000	\$'000
Cash flows from operating activities					
Cash inflows					
Receipts from SA Government		139,947	123,580	139,947	123,580
Fees and charges		12,585	11,432	12,584	11,414
Grants and contributions		34,408	32,656	34,445	32,683
Interest received		536	835	536	834
Residential aged care bonds received		5,985	5,645	5,985	5,645
GST recovered from ATO		6,854	6,634	6,854	6,634
Other receipts		497	431	457	407
Cash outflows					
Staff benefits payments		(98,971)	(88,785)	(98,971)	(88,785)
Payments for supplies and services		(86,045)	(87,627)	(86,045)	(87,625)
Payments of grants and subsidies		(1,768)	(909)	(1,768)	(909)
Interest paid		(49)	(41)	(49)	(41)
Residential aged care bonds refunded		(2,773)	(4,640)	(2,773)	(4,640)
Other payments		(344)	(325)	(344)	(326)
Net cash provided by operating activities	25	10,862	(1,114)	10,858	(1,129)
Cash flows from investing activities					
Cash inflows					
Proceeds from sale/maturities of investments		671	1,434	480	1,410
Cash outflows					
Purchase of property, plant and equipment		(4,333)	(2,207)	(4,333)	(2,207)
Purchase of investments		(2,525)	(1,858)	(2,520)	(1,858)
Net cash provided by/(used in) investing activities		(6,187)	(2,631)	(6,373)	(2,655)
Cash flows from financing activities					
Cash outflows					
Repayment of lease liabilities		(262)	(438)	(262)	(438)
Net cash provided by/(used in) financing activities		(262)	(438)	(262)	(438)
Net increase/(decrease) in cash and cash equivalents		4,413	(4,183)	4,223	(4,222)
Cash and cash equivalents at the beginning of the period		17,771	21,954	17,561	21,783
Cash and cash equivalents at the end of the period	12	22,184	17,771	21,784	17,561

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

1. About Eyre and Far North Local Health Network

Eyre and Far North Local Health Network Incorporated (the Hospital) is a not-for-profit incorporated hospital established under the *Health Care Act 2008* (the Act). The financial statements and accompanying notes include all controlled activities of the Hospital.

Parent Entity

The Parent Entity consists of the following:

- Port Lincoln Hospital – Health Services
- Ceduna Multi Purpose Site (MPS) – Hospital and Aged Care
- Cleve Multi Purpose Site (MPS) – Hospital and Aged Care
- Cowell Multi Purpose Site (MPS) – Hospital and Aged Care
- Coober Pedy Multi Purpose Site (MPS) – Hospital and Aged Care
- Cummins Multi Purpose Site (MPS) – Hospital and Aged Care
- Elliston Multi Purpose Site (MPS) – Hospital and Aged Care
- Kimba Multi Purpose Site (MPS) – Hospital and Aged Care
- Streaky Bay Multi Purpose Site (MPS) – Hospital and Aged Care
- Tumby Bay Multi Purpose Site (MPS) – Hospital and Aged Care
- Wudinna Multi Purpose Site (MPS) – Hospital and Aged Care
- Oodnadatta Health Service
- Ceduna, Cleve, Kimba Retirement Villages
- Ceduna Family Medical Practice, Mid Eyre Medical Practice and Coober Pedy Medical Practice

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 32.

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 Officer 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 32.

Administered items

The Hospital has administered activities and resources. Transactions and balances relating to administered resources are presented separately and disclosed in note 33. 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 Eyre and Far North region.

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

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

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 on a different basis.

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. Material accounting policies are set out throughout the notes.

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 2026, the Hospital had working capital surplus of \$3.458 million (\$3.920 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 Changes to reporting entity

2024-25

In response to the Commonwealth Government's introduction of a new single assessment aged care system across all State and Territory jurisdictions, the South Australian Health Chief Executives Council (HCEC), on 2 July 2024, approved the proposal to transition Local Health Network based assessment services into a statewide Aged Care Assessment Service (ACAS), to be implemented by the Central Adelaide Local Health Network (CALHN) by 1 July 2025. The Chief Executive Officer of the Hospital, on 4 June 2025, approved the transition of one staff to the statewide ACAS in CALHN, effective 22 March 2025. Staff related liabilities of \$0.030 million were transferred out of the Hospital.

The transfer of cash from the Country Health Gift Fund Health Advisory Council Inc GFT to Far North Health Advisory Council Inc GFT (\$0.019 million) occurred in November 2024.

1.7 Prior period adjustment

During the reporting period, Eyre and Far North Local Health Network (EFNLHN) identified that dwelling and site improvement assets located at Amata within the APY Lands, which had been under the control of EFNLHN for several years, had not been accurately recognised in the asset register.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

The asset details were subsequently confirmed by the infrastructure team in the Department and independent external valuer. As a result, the dwelling asset (Amata Duplex Residence) and associated site improvement asset (Amata Shed) were recognised and added to the balance sheet during the reporting period.

	Consolidated			Parent		
	2025 Reported \$,000	Prior Period Adjustment \$,000	2025 Restated \$,000	2025 Reported \$,000	Prior Period Adjustment \$,000	2025 Restated \$,000
Statement of comprehensive income						
Depreciation expense	10,010	71	10,081	5,659	71	5,730
Total comprehensive result	(12,502)	(71)	(12,573)	(9,676)	(71)	(9,747)
Statement of financial position						
Property, plant and equipment	173,489	953	174,442	94,291	953	95,244
Asset revaluation surplus	67,024	1,024	68,048	23,033	1,024	24,057
Retained earnings	98,572	(71)	98,501	62,854	(71)	62,783

2. Revenues from SA Government

	Consolidated		Parent	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Capital projects funding	1,901	2,064	1,901	2,064
Operational funding	155,550	137,810	155,550	137,810
Total revenues from SA Government	157,451	139,874	157,451	139,874

The Department provides recurrent and capital funding under a service level 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 obtained upon receipt.

3. Fees and charges

	Consolidated		Parent	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Patient and client fees	2,765	2,677	2,765	2,677
Private practice fees	37	37	37	37
Fees for health services	1,116	887	1,116	887
Residential and other aged care charges	4,747	4,347	4,747	4,347
Sale of goods - medical supplies	8	9	8	9
Other user charges and fees	3,866	3,435	3,866	3,435
Total fees and charges	12,539	11,392	12,539	11,392

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 recognise 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. Revenue is recognised either at a point in time or over time, when (or as) 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 24).

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

Residential aged care fees include daily care fees, daily accommodation fees and contributions based on means assessment. Residents pay fortnightly in arrears for services rendered and accommodation supplied. Any amounts remaining unpaid or unbilled at the end of the reporting period are treated as an accounts receivable.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

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. Recoveries can relate to the recharge of salaries and wages or various goods and services. 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.

4. Grants and contributions

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Commonwealth grants and contributions	26,785	25,195	26,785	25,195
Other SA Government grants and contributions	297	1,100	334	1,127
Private sector capital contributions	544	-	544	-
Private sector grants and contributions	6,163	5,710	6,163	5,710
Total grants and contributions	33,789	32,005	33,826	32,032

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

All grants and contributions received were provided for specific purposes such as aged care, community health services and other related health services.

5. Resources received free of charge

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Land and buildings	-	1,051	-	1,051
Services	1,870	1,661	1,870	1,661
Total resources received free of charge	1,870	2,712	1,870	2,712

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 services the Hospital receives includes Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable from Shared Services SA free of charge valued at \$1.361 million (\$1.271 million), ICT services valued at \$0.310 million (\$0.303 million) from the Office of the Chief Information Officer (OCIO) and audit services from the Audit Office of South Australia valued at \$0.073 million for 2025-26 (\$0.087 million).

Although not recognised, the Hospital receives services from volunteers who provide patient and staff support services to individuals using the Hospital's services. The services include but are not limited to patient liaison and support, administrative support, transport, community activities, gardening, kiosks and community advocacy.

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

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Land and buildings	-	(15)	-	(15)
Plant and equipment	(934)	(172)	(934)	(172)
Total net gain/(loss) from disposal of non-current and other assets	(934)	(187)	(934)	(187)

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.

7. Other revenues/income

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Donations	50	24	10	-
Health recoveries	678	363	678	363
Insurance recoveries	93	6	93	6
Other	342	412	341	411
Total other revenues/income	1,163	805	1,122	780

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

8. Staff related expenses

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Salaries and wages	80,446	71,067	80,446	71,067
Long service leave	2,378	1,683	2,378	1,683
Annual leave	8,007	6,571	8,007	6,571
Skills and experience retention leave	321	292	321	292
Superannuation	10,625	9,101	10,625	9,101
Workers compensation	535	714	535	714
Board and committee fees	262	268	262	268
Other staff related expenses	92	74	92	74
Total staff related expenses	102,666	89,770	102,666	89,770

Superannuation expense represents the Hospital's contribution to superannuation plans in respect of current services of staff.

8.1 Key Management Personnel

Key management personnel (KMP) of the consolidated and parent entity includes the Minister, the eight members (eight members) of the Governing Board and the Chief Executive of the Department, who have responsibility for the strategic direction, Chief Executive Officer of the Hospital and the ten members (ten members) of the Executive Management Group who have responsibility for the day to day operations 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 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	2026	2025
	\$'000	\$'000
Salaries and other short term employee benefits	2,395	2,229
Post-employment benefits	394	389
Total	2,789	2,618

Apart from the remuneration for key management personnel, The Hospital did not have any material transaction with key management personnel, their close family members and/or their controlled or jointly controlled entities in 2024-25 and 2025-26.

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:

	2026	2025
	No. of	No. of
	Members	Members
\$0 - \$20,000	3	2
\$20,001 - \$40,000	5	4
\$40,001 - \$60,000	2	3
Total	10	9

Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, allowances, salary sacrifice benefits and any related fringe benefits and related fringe benefits tax. The total remuneration received or receivable by members was \$0.278 million (\$0.297 million). 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 34 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.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

8.3 Staff remuneration

	Consolidated		Parent	
	2026	2025	2026	2025
	Number	Number	Number	Number
The number of staff whose remuneration received or receivable falls within the following bands:				
\$171,001 - \$177,000*	n/a	9	n/a	9
\$177,001 - \$197,000	18	7	18	7
\$197,001 - \$217,000	3	3	3	3
\$217,001 - \$237,000	3	3	3	3
\$237,001 - \$257,000	2	1	2	1
\$257,001 - \$277,000	1	3	1	3
\$277,001 - \$297,000	1	-	1	-
\$297,001 - \$317,000	1	-	1	-
\$397,001 - \$417,000	-	1	-	1
\$457,001 - \$477,000	1	-	1	-
\$497,001 - \$517,000	-	2	-	2
\$517,001 - \$537,000	2	-	2	-
Total number of staff	32	29	32	29

*The \$171,001 to \$177,000 band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2024-25.

The table includes all employees 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, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

8.4 Staff remuneration by classification

The total remuneration received by staff included above:

	Consolidated				Parent			
	2026	2025	2026	2025	2026	2025	2026	2025
	No.	\$'000	No.	\$'000	No.	\$'000	No.	\$'000
Executive	1	303	1	264	1	303	1	264
Medical (excluding Nursing)	7	2,504	5	1,947	7	2,504	5	1,947
Non-medical (i.e. administration)	4	732	3	521	4	732	3	521
Nursing	20	3,949	20	3,868	20	3,949	20	3,868
Total	32	7,488	29	6,600	32	7,488	29	6,600

9. Supplies and services

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Administration	183	233	183	233
Advertising	218	126	218	126
Communication	633	672	633	672
Computing	2,997	2,671	2,997	2,671
Consultants	145	98	145	98
Contract of services	9,380	8,704	9,380	8,704
Contractors	6	93	6	93
Contractors - agency staff	17,960	19,796	17,960	19,796
Drug supplies	2,259	1,974	2,259	1,974
Electricity, gas and fuel	1,996	2,030	1,996	2,030
Fee for service *	27,697	27,116	27,697	27,116
Food supplies	2,245	2,142	2,245	2,142
Housekeeping	729	843	729	843
Insurance	1,549	1,363	1,549	1,363
Internal SA Health SLA payments	5,902	5,622	5,902	5,622
Legal	114	20	114	20
Medical, surgical and laboratory supplies	9,074	9,085	9,074	9,085
Minor equipment	1,473	1,633	1,473	1,633
Motor vehicle expenses	892	577	892	577
Occupancy rent and rates	685	652	685	652
Patient transport	741	582	741	582

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

	Consolidated		Parent	
	2026	2025	2026	2025
Postage	283	235	283	235
Printing and stationery	336	422	336	422
Repairs and maintenance	5,410	5,022	5,410	5,022
Security	1,224	1,158	1,224	1,158
Services from Shared Services SA	1,374	1,271	1,374	1,271
Short term lease expense	741	746	741	746
Training and development	746	545	746	545
Travel expenses	1,243	947	1,243	947
Other supplies and services	1,365	1,490	1,366	1,489
Total supplies and services	99,600	97,868	99,601	97,867

*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) and leases for which the underlying asset is low value (less than \$15,000) 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.

10. Grants and subsidies

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Funding to non-government organisations	1,168	1,188	1,168	1,188
Other	852	725	852	725
Total grants and subsidies	2,020	1,913	2,020	1,913

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

11. Other expenses

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Debts written off	142	72	142	72
Bank fees and charges	6	5	6	5
Donated assets expense	5,761	-	9,229	1,518
Other	188	237	188	237
Total other expenses	6,097	314	9,565	1,832

Donated assets expense includes transfer of buildings and improvements and plant and equipment and is recorded as expenditure at their fair value. Donated assets expense includes the transfer of assets with a carrying value of \$5.761 million associated with the Amata Wellbeing Centre to the Department of Human Services (DHS).

Included in other expenses is audit fees paid/payable Galpins Accountants, Auditors and Business Consultants of \$0.040 million (\$0.040 million) for the audit of HAC's and Aged Care.

12. Cash and cash equivalents

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Cash at bank or on hand	7,152	5,586	6,752	5,376
Deposits with Treasurer: general operating	15,032	12,185	15,032	12,185
Total cash and cash equivalents	22,184	17,771	21,784	17,561

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 \$22.184 million (\$17.771 million) held, \$3.612 million (\$2.691 million) relates to aged care refundable deposits.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

13. Receivables

	Note	Consolidated		Parent	
		2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Current					
Patient/client fees: compensable		89	127	89	127
Patient/client fees: aged care		1,050	294	1,050	294
Patient/client fees: other		246	200	246	200
Debtors		2,499	921	2,499	921
Less: impairment loss on receivables	13.1	(172)	(166)	(172)	(166)
Prepayments		381	270	381	270
Interest		296	182	296	181
Workers compensation provision recoverable		164	161	164	161
Sundry receivables and accrued revenue		1,048	1,159	1,050	1,160
GST input tax recoverable		51	27	51	27
Total current receivables		5,652	3,175	5,654	3,175
Non-current					
Debtors		46	51	46	51
Workers compensation provision recoverable		549	585	549	585
Total non-current receivables		595	636	595	636
Total receivables		6,247	3,811	6,249	3,811

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 of 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.

13.1 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 allowance.

Movement in the allowance for impairment of receivables:

	Consolidated		Parent	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Carrying amount at the beginning of the period	166	198	166	198
Increase/(Decrease) in allowance recognised in profit or loss	6	(32)	6	(32)
Carrying amount at the end of the period	172	166	172	166

Impairment losses relate to receivables arising from contracts with customers that are external to SA Government. Refer to note 30 for details regarding credit risk and the methodology for determining impairment.

14. Other financial assets

	Consolidated		Parent	
	2026 \$'000	2025 \$'000	2026 \$'000	2025 \$'000
Current				
Term deposits	21,482	19,258	21,430	19,029
Total current investments	21,482	19,258	21,430	19,029
Non-current				
Joint venture	72	71	-	-
Total non-current investments	72	71	-	-
Total investments	21,554	19,329	21,430	19,029

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

The Hospital holds term deposits of \$21.482 million (\$19.258 million) of which \$11.435 million (\$9.945 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.

The Hospital has a 12.28% equity interest in property at Whyte Street, Cleve in the State of South Australia by way of a mortgage. The registered proprietor of the property is Cornerstone Housing Ltd, formerly Lutheran Community Housing Support Unit Inc.

15. Inventories

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Drug supplies	317	340	317	340
Medical, surgical and laboratory supplies	1,194	1,008	1,194	1,008
Food and hotel supplies	237	169	237	169
Other	65	52	65	52
Total current inventories - held for distribution	1,813	1,569	1,813	1,569

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.

16. Property, plant and equipment and intangible assets

16.1 Acquisition and recognition

Property, plant and equipment owned by the Hospital is 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 greater than \$5 million for infrastructure assets and \$1 million for other assets.

16.2 Depreciation and amortisation of non-current assets

The residual values, useful lives, depreciation and amortisation methods of all major assets held by the Hospital are reviewed and adjusted if appropriate on an annual basis. Changes in 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 and amortisation is calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Buildings and improvements	6 - 57
Right-of-use buildings	2 - 10
Plant and equipment:	
• Medical, surgical, dental and biomedical equipment and furniture	1 - 15
• Other plant and equipment	1 - 20
Right-of-use plant and equipment	lease term
Intangibles	1 - 10

16.3 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 asset's fair value at the time of acquisition is greater than \$1.500 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 \$1.500 million materially differs from its fair value, then the asset will be revalued regardless of when the last revaluation took place.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

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.

16.4 Impairment

The Hospital holds its property, plant and equipment 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. For revalued assets, fair value is assessed each year.

There were no indications of impairment for property, plant and equipment as at 30 June 2026.

16.5 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 amortisation period and the amortisation method for intangible assets with finite useful lives is reviewed on an annual basis.

The acquisition of, or internal development of, software is capitalised only when the expenditure meets the definition criteria and recognition criteria and when the amount of expenditure is greater than or equal to \$10,000. Capitalised software is amortised over the useful life of the asset.

16.6 Land and buildings

Consistent with Treasurer's Instructions, a public authority must at least every 6 years obtain a valuation appraisal from a qualified valuer. An independent valuation of land and buildings owned by the Hospital was performed between March and June 2024, by a certified practising valuer from Marsh Pty Ltd, as at 1 June 2024.

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.

To ensure compliance with AASB 116 *Property, Plant and Equipment*, an annual review of land and buildings fair values was undertaken effective 1 May 2026, including assessment using indices supplied by the Office of the Valuer-General for estimated cost and market values based on location. It was determined that carrying amounts of land and buildings should be increased to better reflect fair value based on changes in replacement cost and market conditions. The Office of the Valuer-General indices were considered appropriate for this purpose.

16.7 Plant and equipment

The value of plant and equipment has not been revalued and 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.

16.8 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.

Major lease activities include the use of:

- Properties – include health clinics leased from the private sector. 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.

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

The lease liabilities related to the right-of-use assets (and the maturity analysis) are disclosed at note 21. Expenses related to leases including depreciation and interest expense are disclosed at note 17 and 21. Cash outflows related to leases are disclosed at note 25.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

17. Reconciliation of property, plant and equipment

The following table shows the movement:

Consolidated

2025-26

	Land and buildings:			Plant and equipment:					
	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	Total \$'000
Carrying amount at the beginning of the period	10,183	156,021	634	4,647	1,369	1,052	-	536	174,442
Additions	-	-	1,014	2,364	152	-	-	1,878	5,408
Disposals	-	-	-	(587)	(96)	(250)	-	-	(933)
Donated assets disposal	-	(5,759)	-	-	-	-	-	-	(5,759)
Transfers between asset classes	-	3,980	-	(3,980)	90	67	-	(157)	-
Remeasurement	-	-	4	-	-	-	-	-	4
Subtotal:	10,183	154,242	1,652	2,444	1,515	869	-	2,257	173,162
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(9,669)	(277)	-	(331)	(150)	-	-	(10,427)
Subtotal:	-	(9,669)	(277)	-	(331)	(150)	-	-	(10,427)
Gains/(losses) for the period recognised in other comprehensive income:									
Revaluation increment / (decrement)	1,825	43,197	-	-	-	-	-	-	45,022
Subtotal:	1,825	43,197	-	-	-	-	-	-	45,022
Carrying amount at the end of the period*	12,008	187,770	1,375	2,444	1,184	719	-	2,257	207,757
Gross carrying amount									
Gross carrying amount	12,008	206,842	2,202	2,444	3,912	1,665	-	2,257	231,330
Accumulated depreciation / amortisation	-	(19,072)	(827)	-	(2,728)	(946)	-	-	(23,573)
Carrying amount at the end of the period	12,008	187,770	1,375	2,444	1,184	719	-	2,257	207,757

*All property, plant and equipment are classified in the level 2 or level 3 fair value hierarchy except for capital works in progress (not classified). Refer to note 21 for details about the lease liability for right-of-use assets.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

Consolidated

2024-25

	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	10,183	162,430	236	6,361	1,320	851	381	349	182,111
Additions	-	-	606	1,255	151	295	534	536	3,377
Disposals	-	-	-	(168)	(19)	-	(655)	-	(842)
Transfers between asset classes	-	2,774	-	(2,801)	326	50	-	(349)	-
Other movements	-	-	-	-	-	-	-	-	-
Subtotal:	10,183	165,204	842	4,647	1,778	1,196	260	536	184,646
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(8,946)	(208)	-	(409)	(144)	(260)	-	(9,967)
Subtotal:	-	(8,946)	(208)	-	(409)	(144)	(260)	-	(9,967)
Gains/(losses) for the period recognised in other comprehensive income:									
Revaluation increment / (decrement)	-	(237)	-	-	-	-	-	-	(237)
Subtotal:	-	(237)	-	-	-	-	-	-	(237)
Carrying amount at the end of the period*	10,183	156,021	634	4,647	1,369	1,052	-	536	174,442
Gross carrying amount									
Gross carrying amount	10,183	165,685	1,184	4,647	3,941	1,869	-	536	188,045
Accumulated depreciation / amortisation	-	(9,664)	(550)	-	(2,572)	(817)	-	-	(13,603)
Carrying amount at the end of the period	10,183	156,021	634	4,647	1,369	1,052	-	536	174,442

*All property, plant and equipment are classified in the level 2 or level 3 fair value hierarchy except for capital works in progress (not classified). Refer to note 21 for details about the lease liability for right-of-use assets.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

Parent

2025-26

	Land and buildings:			Plant and equipment:					
				Capital works in progress land and buildings	Medical/ surgical/ dental/ biomedical	Other plant and equipment	Right-of-use plant and equipment	Capital works in progress plant and equipment	
	Land \$'000	Buildings \$'000	Right-of-use buildings \$'000	\$'000	\$'000	\$'000	\$'000	\$'000	Total \$'000
Carrying amount at the beginning of the period	3,310	83,754	634	4,589	1,369	1,052	-	536	95,244
Additions	-	-	1,014	2,364	152	-	-	1,878	5,408
Disposals	-	-	-	(587)	(96)	(250)	-	-	(933)
Donated assets disposal	-	(5,759)	-	(3,468)	-	-	-	-	(9,227)
Transfers between asset classes	-	513	-	(513)	90	67	-	(157)	-
Remeasurement	-	-	4	-	-	-	-	-	4
Subtotal:	3,310	78,508	1,652	2,385	1,515	869	-	2,257	90,496
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(4,764)	(277)	-	(331)	(150)	-	-	(5,522)
Subtotal:	-	(4,764)	(277)	-	(331)	(150)	-	-	(5,522)
Gains/(losses) for the period recognised in other comprehensive income:									
Revaluation increment / (decrement)	388	22,689	-	-	-	-	-	-	23,077
Subtotal:	388	22,689	-	-	-	-	-	-	23,077
Carrying amount at the end of the period*	3,698	96,433	1,375	2,385	1,184	719	-	2,257	108,051
Gross carrying amount									
Gross carrying amount	3,698	105,899	2,202	2,385	3,912	1,665	-	2,257	122,018
Accumulated depreciation / amortisation	-	(9,466)	(827)	-	(2,728)	(946)	-	-	(13,967)
Carrying amount at the end of the period	3,698	96,433	1,375	2,385	1,184	719	-	2,257	108,051

*All property, plant and equipment are classified in the level 2 or level 3 fair value hierarchy except for capital works in progress (not classified). Refer to note 21 for details about the lease liability for right-of-use assets.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

Parent

2024-25

	Land and buildings:			Plant and equipment:					
	Land	Buildings	Right-of-use	Capital	Medical/surgical/dental/biomedical	Other plant and equipment	Right-of-use plant and equipment	Capital works in progress plant and equipment	Total
	\$'000	\$'000	buildings \$'000	works in progress land and buildings \$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	3,310	87,272	236	6,361	1,320	851	381	349	100,080
Additions	-	-	606	1,255	151	295	534	536	3,377
Disposals	-	-	-	(168)	(19)	-	(655)	-	(842)
Donated assets disposal	-	-	-	(1,518)	-	-	-	-	(1,518)
Transfers between asset classes	-	1,314	-	(1,341)	326	50	-	(349)	-
Subtotal:	3,310	88,586	842	4,589	1,778	1,196	260	536	101,097
Gains/(losses) for the period recognised in net result:									
Depreciation and amortisation	-	(4,595)	(208)	-	(409)	(144)	(260)	-	(5,616)
Subtotal:	-	(4,595)	(208)	-	(409)	(144)	(260)	-	(5,616)
Gains/(losses) for the period recognised in other comprehensive income:									
Revaluation increment / (decrement)	-	(237)	-	-	-	-	-	-	(237)
Subtotal:	-	(237)	-	-	-	-	-	-	(237)
Carrying amount at the end of the period*	3,310	83,754	634	4,589	1,369	1,052	-	536	95,244
Gross carrying amount									
Gross carrying amount	3,310	88,718	1,184	4,589	3,941	1,869	-	536	104,147
Accumulated depreciation / amortisation	-	(4,964)	(550)	-	(2,572)	(817)	-	-	(8,903)
Carrying amount at the end of the period	3,310	83,754	634	4,589	1,369	1,052	-	536	95,244

*All property, plant and equipment are classified in the level 2 or level 3 fair value hierarchy except for capital works in progress (not classified). Refer to note 21 for details about the lease liability for right-of-use assets.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

18. Reconciliation of intangible assets

The following table shows the movement:

Consolidated

	2025-26 Computer software \$'000	2024-25 Computer software \$'000
Carrying amount at the beginning of the period	937	-
Assets received free of charge	-	1,051
Amortisation	(105)	(114)
Carrying amount at the end of the period	832	937
Gross carrying amount		
Gross carrying amount	1,051	1,051
Accumulated amortisation	(219)	(114)
Carrying amount at the end of the period	832	937
Parent		
Carrying amount at the beginning of the period	937	-
Assets received free of charge	-	1,051
Amortisation	(105)	(114)
Carrying amount at the end of the period	832	937
Gross carrying amount		
Gross carrying amount	1,051	1,051
Accumulated amortisation	(219)	(114)
Carrying amount at the end of the period	832	937

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

19. 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 \$1.500 million or an estimated useful life that was less than three years are deemed to approximate fair value.

Refer to notes 16 and 19.1 and for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

19.1 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 into hierarchy based on the level of inputs used in measurement as follows:

Fair value measurements at 30 June 2026

	Consolidated			Parent		
	Level 2	Level 3	Total	Level 2	Level 3	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recurring fair value measurements (Note 17)						
Land	12,078	-	12,078	3,698	-	3,698
Buildings and improvements	6,023	181,747	187,770	4,017	92,416	96,433
Total recurring fair value measurements	18,101	181,747	199,848	7,715	92,416	100,131

Fair value measurements at 30 June 2025

	Consolidated			Parent		
	Level 2	Level 3	Total	Level 2	Level 3	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Recurring fair value measurements (Note 17)						
Land	10,183	-	10,183	3,310	-	3,310
Buildings and improvements	4,250	151,771	156,021	2,948	80,806	83,754
Total recurring fair value measurements	14,433	151,771	166,204	6,258	80,806	87,064

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. Valuation techniques and inputs used to derive Level 2 and 3 fair values are at note 16 and 19.2.

19.2 Valuation techniques and inputs

Land fair values were derived by using the market approach, being recent sales transactions of other similar land holdings within the region, adjusted for differences in key attributes such as property size, zoning and any restrictions on use, and then adjusted with a discount factor.

Due to the predominantly specialised nature of health service assets, the majority of 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.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

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.

20. Payables

	Consolidated		Parent	
	2026	2025	2026	2025
Current	\$'000	\$'000	\$'000	\$'000
Creditors and accrued expenses	7,197	5,605	7,199	5,606
Paid Parental Leave Scheme	16	22	16	22
Other payables	199	177	199	177
Total current payables	7,412	5,804	7,414	5,805

Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Payables are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

The Paid Parental Leave Scheme payable represents amounts which the Hospital has received from the Commonwealth Government to forward onto eligible staff via the Hospital's standard payroll processes. That is, the Hospital is acting as a conduit through which the payment to eligible staff is made on behalf of the Family Assistance Office.

Refer to note 30 for information on risk management.

21. Financial liabilities

	Consolidated		Parent	
	2026	2025	2026	2025
Current	\$'000	\$'000	\$'000	\$'000
Lease liabilities	289	222	289	222
Total current financial liabilities	289	222	289	222
Non-current				
Lease liabilities	1,136	448	1,136	448
Total non-current financial liabilities	1,136	448	1,136	448
Total financial liabilities	1,425	670	1,425	670

All financial liabilities relate to lease liabilities for right of use assets and are measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs on lease liabilities was \$0.049 million (\$0.041 million).

Refer to note 30 for information on risk management.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

21.1 Maturity analysis

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

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Lease Liabilities				
Within one year	348	242	348	242
Later than one year but not longer than five years	742	470	742	470
Later than five years	612	-	612	-
Total lease liabilities (undiscounted)	1,702	712	1,702	712

22. Staff related liabilities

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Current				
Accrued salaries and wages	4,931	3,602	4,931	3,602
Annual leave	8,281	7,361	8,281	7,361
Long service leave	1,065	962	1,065	962
Skills and experience retention leave	510	485	510	485
Staff on-costs	1,666	1,422	1,666	1,422
Total current staff related liabilities	16,453	13,832	16,453	13,832
Non-current				
Long service leave	11,565	10,445	11,565	10,445
Staff on-costs	665	601	665	601
Total non-current staff related liabilities	12,230	11,046	12,230	11,046
Total staff related liabilities	28,683	24,878	28,683	24,878

Staff related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Long-term staff related liabilities are measured at present value and short-term staff related liabilities are measured at nominal amounts.

22.1 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 are expected to be payable within 12 months and are measured at the undiscounted amounts expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2025 rate (3.2%) to 3.5% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the staff related liabilities and staff related expenses of \$0.025 million. The impact on future periods is impractical to estimate.

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.

22.2 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 employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations which, are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government. The split of long service leave between current and non-current is based on the best estimate of the amount to be paid based on leave taken in prior years.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from the 2025 rate (4.25%) to 4.75%. 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 leaves the salary inflation rate unchanged from 2025 at 3.5% for long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$0.391 million, payables (employment on-costs) of \$0.022 million and employee benefits expense of \$0.413 million. The

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

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.

22.3 Staff on-costs

Staff on-costs include Return to Work SA levies and superannuation contributions and are settled when the respective staff related liability that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to staff. Estimates as to the proportion of long service leave estimate to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liabilities.

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 DTF, the portion of long service leave taken as leave has remained unchanged from 2025, at 47% and the average factor for the calculation of employer superannuation on-costs has remained unchanged from the 2025 rate of 12.0%. These rates are used in the staff on-cost calculation.

23. Provisions

Provisions represent workers compensation.

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Carrying amount at the beginning of the period	2,691	2,535	2,691	2,535
Payments	(478)	(476)	(478)	(476)
Remeasurement	(413)	(182)	(413)	(182)
Additions	784	814	784	814
Carrying amount at the end of the period	2,584	2,691	2,584	2,691

Workers compensation provision (statutory and additional compensation schemes)

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 2026 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation provision 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 claim 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.

24. Contract liabilities and other liabilities

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Current				
Contract liabilities	2,871	1,025	2,871	1,025
Residential aged care bonds	19,788	16,217	19,788	16,217
Other	125	25	125	25
Total current contract liabilities and other liabilities	22,784	17,267	22,784	17,267

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

A contract liability is recognised for revenue relating to home care assistance, training programs and other health programs 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.

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 2024*. 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 and Aged Care.

25. Cash flow reconciliation

Reconciliation of net cash provided by operating activities to net result:	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Net cash provided by (used in) operating activities	10,862	(1,114)	10,858	(1,129)
Add/less non-cash items				
Asset donated free of charge	(5,759)	-	(9,227)	(1,518)
Capital revenues	-	40	-	40
Depreciation and amortisation expense of non-current assets	(10,532)	(10,081)	(5,627)	(5,730)
Gain/(loss) on sale or disposal of non-current assets	(934)	(187)	(934)	(187)
Interest credited directly to investments	370	381	361	372
Resources received free of charge	-	1,051	-	1,051
Movement in assets/liabilities				
Increase/(decrease) in inventories	244	90	244	90
Increase/(decrease) in receivables	2,436	(1,687)	2,438	(1,669)
(Increase)/decrease in other liabilities	(5,516)	296	(5,517)	296
(Increase)/decrease in payables and provisions	(1,438)	(331)	(1,439)	(332)
(Increase)/decrease in staff benefits	(3,805)	(794)	(3,805)	(794)
Net result	(14,072)	(12,336)	(12,648)	(9,510)

Total cash outflows for leases is \$0.311 million (\$0.479 million).

26. Unrecognised contractual commitments

Commitments include operating and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

26.1 Contractual commitments to acquire property, plant and equipment

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Within one year	549	1,553	549	1,553
Total capital commitments	549	1,553	549	1,553

The Hospital capital commitments are for agreements for property, plant and equipment ordered but not received and are disclosed at nominal amounts.

26.2 Other contractual commitments

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Within one year	5,967	4,503	5,967	4,503
Later than one year but not longer than five years	-	4,526	-	4,526
Total expenditure commitments	5,967	9,029	5,967	9,029

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

The Hospital contractual commitments are for agreements for goods and services ordered but not received. The Hospital also has commitments to provide funding to various non-government organisations in accordance with negotiated service agreements.

27. 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 custodial role in respect of trust monies, they are excluded from the financial statements as the Hospital cannot use these funds to achieve its objectives.

	Consolidated		Parent	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
Carry amount at the beginning of period	9	19	9	19
Client trust receipts	27	31	27	31
Client trust payments	(24)	(41)	(24)	(41)
Carrying amount at the end of the period	12	9	12	9

28. 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 and has made no guarantees

The Hospital has commenced an internal review of Nurses Rural and Remote Incentive Payment (Nurses zone allowance) and has identified instances of potential underpayments. The financial impact of these underpayments is estimated to be \$0.754 million. As the detailed review is ongoing, the timing and amount of any required payments remain uncertain.

29. Events after balance date

Effective 1 July 2026, Ceduna Medical Practice transitioned to private ownership. As a result, the administered items disclosure will no longer be required. The Hospital expects an immaterial reduction in both income and expenditure in future reporting periods.

30. Financial instruments/financial risk management

30.1 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 from appropriation by the SA Government. 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, 20 and 21 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 13 and 14 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 interest bearing liabilities are managed through SAFA and any movement in interest rates are monitored on a daily basis. There is no exposure to foreign currency or other price risks.

30.2 Categorisation of financial instruments

Details of the material accounting policies and methods adopted including the criteria for recognition, the basis of measurement, 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 liabilities are measured at amortised cost. Amounts relating to statutory receivables and payable (e.g. Commonwealth taxes; audit fees etc.) and prepayments are excluded as they are not financial assets or liabilities. Receivables and Payables at amortised cost are \$5.045 million (\$2.706 million) and \$7.357 million (\$5.742 million) respectively.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

30.3 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 2026			30 June 2025		
	Expected credit loss rate(s)	Gross carrying amount	Expected credit losses	Expected credit loss rate(s)	Gross carrying amount	Expected credit losses
	%	\$'000	\$'000	%	\$'000	\$'000
Days past due						
Current	0.3-5.9%	360	10	0.2-6.1%	589	17
<30 days	0.8-6.7%	142	8	0.6-6.8%	165	8
31-60 days	2.4-11.6%	71	5	2.2-11.6%	73	5
61-90 days	3.7-15.9%	144	13	3.2-15.7%	72	8
91-120 days	7.6-18.8%	27	4	5.3-18.4%	18	2
121-180 days	10.6%-23.2%	64	11	7.4-22.7%	30	4
181-360 days	21.2-58.1%	112	37	21.2-57.6%	76	20
361-540 days	24.9%-92.6%	56	31	24.9-92.2%	35	15
>540 days	26.9%-100%	84	53	26.9-100%	154	86
Total		1,060	172		1,212	165

31. 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.

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

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 no capital works in progress to the Hospital (\$0.046 million).

32. 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 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 HAC have no powers to direct or make decisions with respect to the management and administration of Eyre and Far North Local Health Network Incorporated.

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

Health Advisory Councils and associated Gift Fund Trusts		
Incorporated HACs and GFTs		
Ceduna District Health Services Health Advisory Council Inc	Eastern Eyre Health Advisory Council Inc	Far North Health Advisory Council Inc
Lower Eyre Health Advisory Council Inc	Mid West Health Advisory Council Inc	Port Lincoln Health Advisory Council Inc
Ceduna District Health Services Health Advisory Council Inc Gift Fund Trust	Eastern Eyre Health Advisory Council Inc Gift Fund Trust	Lower Eyre Health Advisory Council Inc Gift Fund Trust
Mid West Health Advisory Council Inc Gift Fund Trust	Far North Health Advisory Council Gift Fund Trust	Port Lincoln Health Advisory Council Gift Fund Trust

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

33. Administered Items

The Hospital administers arrangements at the Ceduna Family 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.

	2026	2025
	\$'000	\$'000
Revenue from fees and charges	1,381	1,186
Other expenses	(1,375)	(1,252)
Net result	6	(66)
Cash and cash equivalents	118	112
Payables	(163)	(163)
Net assets	(45)	(51)
Cash at 1 July	112	178
Cash inflows	1,381	1,186
Cash outflows	(1,375)	(1,252)
Cash at 30 June	118	112

EYRE AND FAR NORTH LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2026

34. Board and committee members

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 APS124.B were:

Board/Committee name:	Government employee members	Other members
Eyre and Far North Local Health Network Governing Board	1	Smith M (Chair), Dunchue L (ended 30/06/2025), Mills P Dr (ended 30/06/25), Siviour J, Sweet C, Thyer C, Auhl P, Smith T (from 01/07/25), Considine M (from 01/07/25)
Audit and Risk Management Committee*	1	Smith T (Chair), Sweet C
Clinical Governance Committee*	-	Mills P Dr (Chair), Auhl P, Blacker P
Finance and Performance Committee*	-	Sweet C (Chair), Dunchue L (ended 30/06/2025), Smith T (from 01/07/25)
Consumer, Community and Clinician Engagement Committee*	-	Siviour J (Co Chair), Thyer C (Co Chair)
Digital Strategy Committee*	-	Auhl P (Chair), Siviour J

*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.

**Certification of the financial statements
Eyre and Far North Local Health Network**

We certify that the:

- financial statements of the Eyre and Far North 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 Eyre and Far North Local Health Network Inc. over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Michele Smith
Board Chair



Julie Marron
Chief Executive Officer



Judy Pink
Chief Finance Officer

Date 09/09/2026

OFFICIAL