

Consumers at the centre of health in South Australia



Chair's Report

2018-2019 saw another high-performing year by the HCASA team: this Annual Report summarises their outputs and outcomes as they met and exceeded requirements under contracts with the state government and the Central Adelaide and Northern Adelaide Local Health Networks. The board extends our sincere appreciation to the HCASA team. We also thank our Consumer Advocates Network and our members, supporters and partners who have worked so closely with us to achieve this level of reach and impact – on time and within budget.

2018-2019 also saw an historic shift in the value placed by state government on the experience and voice of consumers in state-wide policy and services. South Australia became the only state to no longer receive government funding to support consumer advocacy and representation in state-wide policy, service planning and public accountability. HCASA was advised by the Minister to develop a new business model and generate revenue by negotiating service contracts with the new Local Health Networks and their Boards, once they came into effect on 1 July 2019. HCASA has been pleased to undertake contract work in the past with a number of local health networks and hope that this can continue once the new boards have settled into their role.

The HCASA board and staff team have had to look carefully at how we can keep the focus on our vision - Consumers at the centre of health in South Australia; ensure sustainability of the organisation; and continue to build capacity within services to partner with consumers at all levels. Pragmatically we have not replaced departing staff and we have further reduced our already modest running costs. We negotiated two contracts with SA Health (see Strategic Direction 3 in this report); consolidated our mission and value proposition; and scoped a new business model. The board continued to be diligent in monitoring our strategic focus, risk management and sustainability and we continued to place a high priority on supporting our staff as well as our partners.



Chief Executive's Report

2018-19 has been a time of change for HCASA. We have focussed on moving to a business model that stays true to our vision while diversifying our income streams following the State Government announcement to not renew our service agreement from 1 July 2019. This has included developing education and training programs that support consumers to become leaders and health and community services professionals to become skilled consumer engagement practitioners. We continued our work supporting Local Health Networks to engage with consumers through finalisation of the consumer and community engagement framework projects with Central Adelaide Local Health Network and Northern Adelaide Local Health Network and through the two projects with the Department for Health and Wellbeing.

Systemic consumer advocacy has continued to be the major focus of our activities and has included membership on a number of committees including Ministerial appointments, participation in state and national advocacy for people effected by mesh, partnering with the Mental Health Coalition, Lived Experience Leadership and Advocacy Network (LELAN) and Carers SA to progress a focus on mental health and human rights, and engaging with Wellbeing SA and the Commission on Excellence and Innovation in Health to ensure consumers are included in both planning and implementation of these new attached offices to the Department for Health and Wellbeing.

I would like to extend my thanks for the support of health consumers across South Australia, the team at HCASA – staff and board, and the professionals we have worked with to ensure partnering with consumers is at the core of their effort.

Strategic Direction Highlights 2018-2019

Our vision: Consumers at the centre of health in South Australia

Our Mission: We engage consumers and health services to achieve quality, safe, consumer-centred care for all South Australians

Our Strategic Directions

1. We lead health consumer engagement across all levels: individual, service and system

Outcome: Consumers influence health across all levels

- **Individual level** – Promotion of consumer advocate vacancies (74) and consumer consultation opportunities (86). Recruitment of consumer advocates for a range of topics and sectors including: Royal Australian College of General Practitioners – General Practice Accreditation Coordinating Committee, SA Ambulance Service – Adverse Events Governance Committee, Calvary Wakefield – Clinical Governance Committee, Women’s and Children’s Health Network – assorted. Completed a Research Report into the need for an Individual Advocacy service in South Australia.
- **Service level** – Consumer engagement frameworks finalised for Northern Adelaide and Central Adelaide LHNs, Focus groups for SA Pathology, Health and Community Services Complaints Commission, Advanced Care Directives Five-year review
- **System level** – Supporting the State response to the recommendations from the national ‘Senate Inquiry: Community Affairs References Committee on transvaginal mesh implants and related matters 2018 final report’ through Chairing the TransVaginal Mesh (TVM) Consumer Advisory Group and membership on the TVM Executive Advisory Group, hosting a screening of the “Bleeding Edge” and co-hosting ‘Unfinished Business: National Mesh Implant Forum’ with the other state and territory peak health consumer groups was a focus of activity during 2018-19. Involvement via ministerial appointment to the EPAS independent review, EPLIS taskforce and Rural Health Workforce Strategy Steering Committee, SA Pathology Sustainability Project Clinical Advisory Group. Worked with the Australian Commission on Safety and Quality in Health Care to support the development of ‘National Safety and Quality Standards in Primary Care’ and the review of the ‘Charter for Healthcare Rights’.

2. We lead systemic advocacy and policy to shape consumer-centred care

Outcome: Consumers inform health policy, partnering, design, delivery, measurement and evaluation

- Submissions throughout 2018-19 shown **(Fig1)**.
- Participated, as the state peak’s representative, as a member of the national reference group for the Consumer Health Forum PHN Consumer Engagement Evaluation workshop.
- Provided mentoring to the project staff of the Adelaide Zero Project to develop a governance model that engages consumers.
- Worked with Mental Health Coalition SA, Carers SA and Lived Experience Leadership and Advocacy Network to progress focus on human rights in mental health.

Fig 1: Submissions throughout 2018-19

- | | |
|--|---|
| • Senate enquiry into My Health Record | • Therapeutic Goods Administration – Proposal to introduce a Unique Device Identification system for medical devices in Australia |
| • Future priorities of the Medical Research Futures Fund | • Therapeutic Goods Administration – Consultation changes to a number of definition and the scope of medical device regulatory framework in Australia |
| • Draft South Australian Public Health Plan | • Therapeutic Goods Administration – Consultation medical device cyber security |
| • EPAS Enquiry | • Health Care (governance) Amendment Bill 2019 |
| • HCSCC Amendments Bill | • Draft Statutes Amendment (SACAT) Bill 2019 |
| • Charter of Healthcare Rights | • Health and Wellbeing Strategy 2019-2024 |
| • Select Committee on Health Services in South Australia | • Excellence and Innovation Commission Discussion Paper |
| • Select Committee on matters relating to SA Pathology and SA Medical Imaging | • South Australian Clinical Genomics Plan 2022 |
| • Inquiry into Workplace Fatigue and Bullying in Hospitals and Health Services | |
| • SA Health Clinical Communication Directive | |

3. We provide information, learning and development to build the skills of consumers and health services

Outcome: Consumers have access to accurate health information

Outcome: Consumers and health services have the skills to effectively partner

- Consumer's access to accurate health information was supported through two forums held to investigate consumer requirements for public reporting. A report was prepared and provided to the Department for Health and Wellbeing.
- Consumer advocates were supported through:
 - Training, including 'Introduction to Consumer Advocacy' and 'Engagement for Advocacy and Influence'. 'Mental Health Advocacy and Leadership' was run in collaboration with the Lived Experience and Advocacy Network
 - Consumer Advocates Network with quarterly meetings and 227 members
 - Individual mentoring and support for consumers and consumer advocates sitting on committees and for statewide issues in response to queries and concerns about process
 - Systemic mentoring and support for staff skill development in working with consumers and consumer advocates
- Agreements with the Department for Health and Wellbeing to develop:
 - Statewide Consumer and Community Engagement Strategic Framework
 - Statewide Consumer Feedback and Complaints Management Strategic Framework
 - The outcome of these two agreements is to review and revise the current policy directives and develop strategic frameworks in consultation with health services and consumer and community organisations and in line with current best practice
 - Support the work of Local Health Network Governing Boards and Statewide Services in their obligation to actively partner with consumers and the community in the planning, decision-making, delivery and evaluation of health services and
 - Support the development of mechanisms for the monitoring, evaluation and reporting of outcomes

4. We develop our people, culture and systems to be an effective and thriving organisation

Outcome: Health consumers have an effective, thriving and sustainable organisation in South Australia

- Supported staff through transition post State Budget 2018 and monitored roles and responsibilities for sustainability
- Developing a diversified business model for funding post State Budget 2018
- Membership contributions reviewed
- Supported Training manager - Cert IV Training and Assessment
- Supported Chief Executive to complete Governor's Leadership Foundation Program
- Review of Board Governance policies
- Review and development of suite of new Board Position Statements
- Partnered with University of South Australia – hosted two university students, 1) Bachelor of Social Work student developed a research study and review of the need for an Individual Health Advocacy service in South Australia 2) Bachelor of Media student who worked on filming and photography skills meeting with and interviewing HCASA staff and consumers
- Partnered with University of Adelaide - engaged with a community learning program for students. The students conducted online media audits of HCASA and provided feedback on our digital and online media with suggestions for improvement and sustainability.



Organisational Members 2018-19

- Adelaide Pain Support Network
- Adelaide PHN
- Beyond - Kathleen Stacey & Associates
- Cancer Voices SA Inc
- Capital Careers
- Carers SA
- Ceduna District Health Service
- COTA SA
- Country SA PHN
- Cystic Fibrosis SA Inc.
- Hepatitis SA Inc
- Happy Snappers Adelaide
- The South Australian Country Women's Association Inc
- South Australian Health and Medical Research Institute (SAHMRI)
- Northern Adelaide Local Health Network CAC
- Multicultural Communities Council of SA Inc
- Lived Experience Leadership & Advocacy Network (LELAN)
- Eastern Eyre Health Advisory Council Inc.
- Central Adelaide Local Health Network
- Neami National
- Lower North Health Advisory Council
- Migrant Resource Centre
- Sonder

Board of Directors

Director Name/Title First Meeting August 2018	27 Aug 2018	10 Sept 2018	24 Sept 2018	22 Oct 2018	17 Dec 2018	4 Feb 2019	25 Feb 2019	18 Mar 2019	20 May 2019
Debra Kay Chairperson/Public Officer, 2014	✓	✓	✓	✓	✓	✓	✓	✓	✓
Jane Marshall Deputy Chair from AGM, 2016	✓	✓	✓	X	✓	✓	✓	X	✓
Dianne Neale Secretary from AGM, 2018	-	-	-	-	✓	✓	✓	✓	X
Mark Diamond Sector Rep/Secretary, 2016	✓	X	X	✓	✓	X	X	✓	✓
Victoria Bedford Treasurer from AGM, 2018	-	-	-	-	✓	✓	✓	✓	✓
Tina Wakelin Sector Rep, 2017	✓	✓	✓	✓	✓	✓	✓	✓	✓
Danny Broderick Sector Rep, 2018	-	-	-	-	✓	✓	✓	X	✓
Stephen Thomas, 2015	✓	✓	✓	X	X	✓	X	X	-
Paul Laris, 2018	-	-	-	-	✓	✓	X	✓	✓
Meg Lewis, 2018	-	-	-	-	✓	X	X	X	✓
Roslyn Chataway Secretary until AGM, 2014	✓	X	✓	X	-	-	-	-	-
Nina Sivertsen, 2017	X	X	X	X	-	-	-	-	-
Allan Patching Treasurer until AGM, 2016	✓	✓	✓	✓	-	-	-	-	-

Staff Members

Julia Overton, *Chief Executive*

Allison Willis, *Principal Adviser Policy & Strategy* (Jan 2019 –), *NALHN Project Officer* (Jul – Dec 2018)

Kathy Mickan, *Manager Consumer Engagement*

Ellie Hodges, *CALHN Project Officer*

Bernadette Barrett, *Project Support*

Karen Shepherd, *Senior Project Officer* (resigned Feb 2019)

Vanessa Vowles, *Digital Communications and Administration Officer* (resigned Jan 2019)

Ellen Kerrins, *Manager Advocacy and Policy* (resigned Oct 2018)

Teresa Duncan, *Executive & Administrative Support* (resigned Jul 2018)

HCASA Snapshot 2018/2019

74
Consumer
Vacancies
Promoted

307
Consumers
Attended
HCASA
Events

38
Policy
Submissions

277
Consumer
Advocate
Network
Members

78,326
individuals
reached
via HCASA
Facebook

982
consumers
consulted
over 17
surveys

100
Consumers
Trained

14
engagement
events
hosted

HCSA

Health Consumers Alliance of SA Inc

Financials 2018–2019



Level 3, 12 Pirie Street, Adelaide SA 5000 | GPO Box 2248, Adelaide SA 5001

T: 08 8231 4169 E: info@hcasasn.au W: www.hcasasn.au

F: [HealthConsumersAllianceSA](https://www.facebook.com/HealthConsumersAllianceSA) T: [@HealthConsumers](https://twitter.com/HealthConsumers) ABN: 90 294 720 079

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED

FINANCIAL REPORT

ABN 90 294 720 079

FOR THE FINANCIAL YEAR ENDED

30 JUNE 2019

**HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
FINANCIAL REPORT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019**

CONTENTS

	Page
Report of the Board	3
Statement by Members of the Board	3
Statement of Comprehensive Income	4-5
Statement of Financial Position	6
Statement of Cashflows	7
Notes to the Financial Statements	8-11
Auditors Report	12-13

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED

REPORT OF THE BOARD

The Board reports that:

- (a) During the year ended 30 June 2019, no member of the Board, firm of which the member is an officer, or body corporate in which the member has a substantial financial interest, has received or become entitled to receive a benefit as a result of a contract between the member, firm or body corporate and the Association; and
- (b) During the year ended 30 June 2019, no member of the Association has received directly or indirectly from the Association any payment or other benefit of a pecuniary value, except for the reimbursement of expenses incurred on behalf of the Association.

STATEMENT BY MEMBERS OF THE BOARD

The members of the Board have determined that the Association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Members of the Board:

- (a) The accompanying financial report has been drawn up so as to present fairly the results of operations of the Health Consumers Alliance of South Australia Incorporated for the year ended 30 June 2019 and the state of affairs as at that date;
- (b) As at the date of this statement there are reasonable grounds to believe that the Health Consumers Alliance of South Australia Incorporated will be able to pay its debts as and when they fall due.

Signed in accordance with a resolution of the Board for and on its behalf by: -

STANE MARY MARSHALL
Name

Jon Marshall
Deputy Chairperson

Victoria Nicole Bedford
Name

[Signature]
Treasurer

27 September 2019
Dated

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018 \$	2019 \$
INCOME			
Administration Income			
Interest		642	389
Membership Fees		6,265	5,559
Consultancy		70,659	234,849
Training		7,600	3,770
Other		1,785	136
		<u>86,951</u>	<u>244,703</u>
Grant & Project Income			
Grant Income			
Department of Health - Recurrent		506,131	520,393
Project Income		-	160,000
		<u>506,131</u>	<u>680,393</u>
		<u>593,082</u>	<u>925,096</u>
TOTAL INCOME			
EXPENDITURE			
Accounting & Audit Fees	2	14,800	13,520
Annual General Meeting		1,151	2,148
Advertising & Promotion		54	785
Board Catering, Travel & Training		881	119
Minor Capital Expenditure		2,292	-
Bank Charges & Fees		896	525
Computer Expenses		15,572	14,843
Conference Expenses		4,153	-
Consultancy Fees		3,121	1,350
Consumer Expenses		11,193	22,998
Depreciation		6,293	9,137
Electricity		3,650	1,665
Equipment Maintenance		1,026	723
Insurance		7,149	7,361
Legal Expenses		-	1,396
Memberships		3,378	2,844
Moving Expenses		-	2,306
Office Expenses		2,307	3,194
Photocopies, Printing & Stationery		9,728	18,034
Postage & Courier		1,252	836

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018 \$	2019 \$
EXPENDITURE (continued)			
Rent		91,220	110,517
Other Employer expenses		-	1,399
Salaries		410,709	462,790
Superannuation, Return to Work and Annual Leave Provision		50,654	45,932
Staff Training & Development		1,949	4,639
Staff Recruitment		1,555	-
Telephone, Facsimile & Website		6,260	7,797
Travel & Accommodation		5,616	10,382
Other Costs		779	1,073
		<hr/>	<hr/>
TOTAL EXPENDITURE		657,638	748,313
		<hr/>	<hr/>
OPERATING SURPLUS/(DEFICIT)		(64,556)	176,783
		<hr/>	<hr/>
RETAINED SURPLUS AT THE BEGINNING OF THE YEAR		115,997	51,441
		<hr/>	<hr/>
RETAINED SURPLUS AT THE END OF THE FINANCIAL YEAR		51,441	228,224
		<hr/> <hr/>	<hr/> <hr/>

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Note	2018 \$	2019 \$
CURRENT ASSETS			
Cash & Cash Equivalents	3	126,703	145,703
Debtors & Other Receivables		823	146,007
Prepayments		5,410	7,983
		<hr/>	<hr/>
TOTAL CURRENT ASSETS		132,936	299,693
NON CURRENT ASSETS			
Property Plant & Equipment	4	24,927	16,607
		<hr/>	<hr/>
TOTAL ASSETS		157,863	316,300
		<hr/>	<hr/>
CURRENT LIABILITIES			
Trade & Other Payables	5	9,686	3,341
Accrued Payroll Liabilities		31,712	11,667
Provision for Annual Leave		18,475	14,577
Income in Advance		35,412	30,738
GST Payable		11,137	27,753
		<hr/>	<hr/>
TOTAL LIABILITIES		106,422	88,076
		<hr/>	<hr/>
NET ASSETS		51,441	228,224
		<hr/>	<hr/>
ACCUMULATED FUNDS		51,441	228,224
		<hr/>	<hr/>

The accompanying notes form part of these financial statements

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
STATEMENT OF CASHFLOWS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	Note	2018 \$	2019 \$
Cash flows from operating activities			
Receipts from funding bodies and others		632,088	705,238
Payments to suppliers and employees		(629,021)	(685,422)
Net operating cash flows		<u>3,067</u>	<u>19,816</u>
Cash flows from investing activities			
Proceeds from sale of plant and equipment etc.			
Payments for plant and equipment etc.		(7,673)	(816)
Net investing cash flows		<u>(7,673)</u>	<u>(816)</u>
Net increase (decrease) in cash held		(4,606)	19,000
Cash at the beginning of the year		<u>131,309</u>	<u>126,703</u>
Cash at the end of the year		<u>126,703</u>	<u>145,703</u>

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

1. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

The Members of the Board have prepared the financial report on the basis that the Association is not a reporting entity as there are unlikely to exist users who are unable to command the preparation of reports tailored so as to satisfy specifically all of their information needs. Accordingly, this is a 'Special Purpose financial report' and has been prepared solely to meet the requirements of the Associations Incorporations Act 1985(SA), The Australian Charities and Not for Profits Commission Act 2012 and the needs of the Associations members and following Australian Accounting Standards:

AASB 101	<i>Presentation of Financial Statements</i>
AASB 108	<i>Accounting Policies, Changes in Accounting Estimates and Errors</i>
AASB 1031	<i>Materiality</i>
AASB 110	<i>Events after the Statement of Financial Position Date</i>
AASB 1048	<i>Interpretation and Application of Standards</i>
AASB 1054	<i>Australian Additional Disclosures</i>

These financial statements do not conform to International Financial Reporting Standards as issued by the International Accounting Standards Board ('IASB').

No other applicable Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. No adjustments have been made to take into account changing money values or current valuations of non-current assets, or their impact on operating results.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial report.

a) Income Tax & Goods & Services Tax

The Association is exempt from income tax pursuant to the Income Tax Assessment Act 1997. Accordingly Australian Accounting Standard AASB 112 has not been applied and no provision for income tax has been included in the Accounts. Revenue, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

b) Grants

Government and other grants have been brought to account as income to reflect the extent to which the grants have been spent. Amounts which have been received but which have not been spent are recorded as grants received in advance.

c) Property, plant & equipment

Property, plant and equipment over \$1,000 are recorded as fixed assets at cost. Property, plant and equipment are carried at cost. All assets, excluding freehold land and buildings are depreciated over their useful life to the association.

d) Depreciation

The depreciable amount of all fixed assets are depreciated on a straight line balance basis over the useful lives of the assets to the organisation commencing from the time the asset is held ready for use. The depreciation rates used for each class of depreciable assets are:

Computer Equipment	30%
Software	30%
Furniture & Fixtures	16 % - 20%

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

e) Impairment

The carrying amount of fixed assets is reviewed annually by the Board to ensure it is not in excess of the recoverable amount of those assets.

f) Employee Entitlements

Provision is made for employee entitlements arising from services rendered by employees to balance date and are measured at their nominal value. Provision for long service leave is brought to account when an employee reaches five years continuous service.

g) Revenue

All revenue is stated net of the amount of goods and services tax (GST).

h) Cash & Equivalents

Cash & Equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the statement of financial position.

i) Operating Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

	2018	2019
	\$	\$
2. ACCOUNTING & AUDIT FEES		
Audit Fees	2,800	2,520
Accounting Fees	12,000	11,000
	14,800	13,520
3. CASH & CASH EQUIVALENTS		
Cash at Bank	29,707	127,046
Access Saver Account	81,068	984
Lease Guarantee Account	15,700	15,700
Pay Pal Account	28	1,773
Petty Cash	200	200
	126,703	145,703

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	2018	2019
	\$	\$
4. PROPERTY, PLANT & EQUIPMENT		
Computer Equipment – at Cost	60,871	18,078
Less Accumulated Depreciation	(49,423)	(10,064)
	11,448	8,014
Software – at Cost	17,239	10,119
Less Accumulated Depreciation	(14,683)	(8,329)
	2,556	1,790
Furniture & Fixtures – at Cost	61,276	46,863
Less Accumulated Depreciation	(50,353)	(40,059)
	10,923	6,804
	24,927	16,607
5. TRADE & OTHER PAYABLES		
Trade Creditors	9,686	3,341
Other Accruals	-	-
	9,686	3,341
6. LEASE COMMITMENTS		
The Association has entered into a non-cancellable operating lease in respect of the rental of its premises. The minimum lease payments as at the reporting dates are payable as follows:		
- not later than 1 year	86,031	-
- later than 1 year but not later than 3 years	86,031	-
	-	-
Total	172,062	-

7. Economic Dependence

The Association was dependent on the Department of Health for the majority of its revenue used to operate the Association. This revenue is no longer available, and the association is reliant on consulting and project income for the year ending June 2020.

HEALTH CONSUMERS ALLIANCE OF SOUTH AUSTRALIA INCORPORATED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2019

	2018	2019
	\$	\$
1. STATEMENT OF CASH FLOWS		
Cash at the End of the Year		
Cash at Bank	29,707	127,046
Access Saver Account	81,068	984
Lease Guarantee Account	15,700	15,700
Other Cash	<u>228</u>	<u>1,973</u>
	<u>126,703</u>	<u>145,703</u>
Net cash provided by operating activities reconciled to surplus from ordinary activities as follows:		
Surplus (Deficit) from ordinary activities	(64,556)	176,783
Depreciation of Plant & Equipment	6,293	9,137
(Increase) Decrease in Asset purchases	(7,673)	(816)
(Increase) Decrease in Trade Debtors	3,594	(145,184)
(Increase) Decrease in Other Debtors and Prepayments	(1,742)	(2,574)
Increase (Decrease) in Income in Advance	35,412	(4,674)
Increase (Decrease) in Trade Creditors	5,394	(6,345)
Increase (Decrease) in Other Creditors and Accruals	13,600	(3,429)
Increase (Decrease) in Provision for Annual and Long Service Leave	<u>5,073</u>	<u>(3,898)</u>
Net cash inflow from operating activities	<u>4,605</u>	<u>19,000</u>

INDEPENDENT AUDITOR'S REPORT

HEALTH CONSUMERS ALLIANCE OF SA INC.

We have audited the accompanying financial report of HEALTH CONSUMERS ALLIANCE OF SA INC. which comprises the Statement of Financial Position as at 30 June 2019 and the Statement of Comprehensive Income for the year then ended, a summary of significant accounting policies and other explanatory notes.

The Responsibility of the Board for the Financial Report

The Board is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on my audit. We conducted my audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the entity's internal control. An audit also included evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a bases for my audit opinion.

Auditor's Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of HEALTH CONSUMERS ALLIANCE OF SA INC. as of 30 June 2019 and of its financial performance for the year then ended in accordance with Australian Accounting Standards.



.....
Peter Hall Chartered Accountant

**Peter Hall FCA
25 Leigh Street Adelaide SA**

Dated this 30TH day of August 2019

Pages 12

PO Box 3275 Port Adelaide SA 5015 | 25 Leigh Street Adelaide SA 5000
P 08 8231 6326 F 08 8231 0285 E office@phall.com.au

Liability limited by a scheme approved under Professionals Standards Legislation