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To the Governing Board Chair Southern Adelaide Local Health Network Incorporated

Opinion

I have audited the financial report of the Southern Adelaide Local Health Network Incorporated for the financial year ended 30 June 2025.

In my opinion, except for the effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the Southern Adelaide Local Health Network Incorporated as at 30 June 2025, its financial performance and its 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 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Governing Board Chair, the Chief Executive Officer and the Chief Finance Officer.

Basis for qualified opinion

Procurement reporting disclosure

The Southern Adelaide Local Health Network Incorporated was required by the Treasurer's Instructions (Accounting Policy Statements) to include a disclosure reporting the value of procurement with South Australian and non-South Australian businesses for 2024-25.

This requirement uses a framework established by the Treasurer's Instructions (Accounting Policy Statements) and definitions within Treasurer's Instruction 18 *Procurement*.

The Southern Adelaide Local Health Network Incorporated did not include the disclosure in the financial report.

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 Southern Adelaide Local Health Network Incorporated. 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 qualified opinion.

Responsibilities of the Chief Executive Officer and the Governing 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 issued 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 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 Governing 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 Southern Adelaide Local Health Network Incorporated for the financial year ended 30 June 2025.

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 Southern Adelaide Local Health Network Incorporated's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- conclude on the appropriateness of the Chief Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

I communicate with the Chief Executive Officer and the Governing 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

17 September 2025

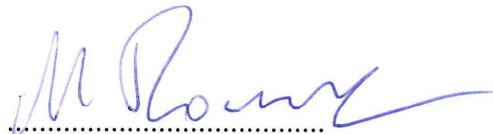
Certification of the financial statements

We certify that the:


- financial statements of the Southern Adelaide 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 Southern Adelaide Local Health Network Inc. over its financial reporting and its preparation of the financial statements have been effective.



.....
Kerrie Mahon
Chief Executive Officer



.....
Matt Rooney
Chief Finance Officer



.....
Mark Butcher
Governing Board Chair

Date 11 Sept 2025

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Revenues from SA Government	2	1,677,744	1,473,355
Fees and charges	3	91,023	78,593
Grants and contributions	4	7,798	6,236
Interest	12	774	671
Resources received free of charge	5	11,930	7,839
Other revenues/income	6	25,298	25,158
Total income		1,814,567	1,591,852
Expenses			
Staff related expenses	7	1,110,350	1,009,568
Supplies and services	8	583,984	534,150
Depreciation and amortisation	16,17	55,634	46,604
Grants and subsidies	9	357	3,412
Borrowing costs	20	203	127
Net loss from disposal of non-current and other assets	11	2,151	6,063
Impairment loss on receivables	13.1	1,397	67
Other expenses	10	3,146	2,732
Total expenses		1,757,222	1,602,723
Net result		57,345	(10,871)
Other Comprehensive Income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		57,771	270,889
Total other comprehensive income		57,771	270,889
Total comprehensive result		115,116	260,018

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

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
STATEMENT OF FINANCIAL POSITION
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	12	57,515	28,986
Receivables	13	36,412	31,738
Inventories	15	4,782	4,677
Total current assets		98,709	65,401
Non-current assets			
Receivables	13	8,394	7,698
Other financial assets	14	1,379	1,377
Property, plant and equipment	16,17	1,169,034	1,037,144
Intangible assets	16.5	-	1
Total non-current assets		1,178,807	1,046,220
Total assets		1,277,516	1,111,621
Current liabilities			
Payables	19	55,043	44,986
Financial liabilities	20	1,113	1,215
Staff related liabilities	21	191,070	173,500
Provisions	22	9,266	7,685
Contract liabilities and other liabilities	23	410	487
Total current liabilities		256,902	227,873
Non-current liabilities			
Payables	19	57	57
Financial liabilities	20	3,743	4,873
Staff related liabilities	21	166,304	154,682
Provisions	22	45,888	35,271
Total non-current liabilities		215,992	194,883
Total liabilities		472,894	422,756
Net assets		804,622	688,865
Equity			
Retained earnings		408,016	347,331
Asset revaluation surplus		396,606	341,534
Total equity		804,622	688,865

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

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2025

	Asset revaluation surplus \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2023	83,630	344,905	428,535
Net result for 2023-24	-	(10,871)	(10,871)
Gain/(loss) on revaluation of land and buildings	270,889	-	270,889
Total comprehensive result for 2023-24	270,889	(10,871)	260,018
Transfer between equity components	(12,985)	12,985	-
Net assets transferred out as a result of an administrative restructure	-	312	312
Balance at 30 June 2024	341,534	347,331	688,865
Net result for 2024-25	-	57,345	57,345
Gain/(loss) on revaluation of land and buildings	57,771	-	57,771
Total comprehensive result for 2024-25	57,771	57,345	115,116
Transfer between equity components	(2,699)	2,699	-
Net assets transferred out as a result of an administrative restructure	-	641	641
Balance at 30 June 2025	396,606	408,016	804,622

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

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
STATEMENT OF CASH FLOWS
For the year ended 30 June 2025

		2025	2024
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		1,364,404	1,239,401
Fees and charges		86,971	73,361
Grants and contributions		8,324	6,725
Interest received		774	671
GST recovered from ATO		25,347	23,933
Other receipts		13,563	12,895
Cash outflows			
Staff benefits payments		(1,066,877)	(979,831)
Payments for supplies and services		(383,293)	(348,789)
Payments of grants and subsidies		(378)	(3,419)
Interest paid		(203)	(127)
Other payments		(1,466)	(1,352)
Net cash from/(used in) operating activities		47,166	23,468
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(15,282)	(17,806)
Net cash from/(used in) investing activities		(15,282)	(17,806)
Cash flows from financing activities			
Cash outflows			
Repayment of lease liabilities		(3,355)	(1,475)
Net cash from/(used in) financing activities		(3,355)	(1,475)
Net increase/(decrease) in cash and cash equivalents		28,529	4,187
Cash and cash equivalents at the beginning of the period		28,986	24,799
Cash and cash equivalents at the end of the period	12,24	57,515	28,986

The accompanying notes form part of these financial statements.

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

1. About Southern Adelaide Local Health Network

The Southern Adelaide Local Health Network (the Hospital) is a not-for-profit incorporated hospital established under the *Health Care Act 2008*. The financial statements include all controlled activities of the Hospital. The Hospital does not control any other entity. It does have an interest in an unconsolidated structured entity (Flinders Fertility). Information on the Hospital's interests in other entities is at note 31.

Administered items

The Hospital has administered activities and resources. Transactions and balances relating to administered resources are presented separately and are disclosed in the Schedule of Administered Financial Statements (note 33). Except as otherwise disclosed, administered items are accounted for on the same basis and using the same accounting policies as for the Hospital's transactions.

1.1 Objectives and activities

The Hospital is committed to protecting and improving the health of all South Australians by delivering a system that balances the provision of safe, high-quality and accessible services that are sustainable and reflective of local values, needs and priorities with strategic system leadership, regulatory responsibilities and an increased focus on wellbeing, illness prevention, early intervention and quality care.

The Hospital is part of the SA Health portfolio providing health services for Southern Adelaide, including those managed on a State-wide basis. The Hospital is structured to contribute to the outcomes for which the portfolio is responsible by providing hospital-based quaternary care including medical, surgical and other acute services, rehabilitation, mental health, palliative care and other community health services to veterans and other persons living within the Southern Adelaide metropolitan area and statewide as appropriate.

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 the Chief Executive of the Department for Health and Wellbeing (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.

1.2 Basis of preparation

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

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

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

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

Material accounting policies are set out below/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.

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

1.4 Continuity of Operations

As at 30 June, the Hospital had a working capital deficiency of \$158.193 million (\$162.472 million deficiency). The SA Government is committed and has consistently demonstrated a commitment to the 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 Administrative restructures

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 1 April 2025, approved the transition of 24 staff to the statewide ACAS in CALHN, effective 17 May 2025. Staff related liabilities of \$0.641 million were transferred out of the Hospital.

2023-24

On 4 September 2023 the Minister announced steps to work towards establishing Preventive Health SA, a new agency bringing together Wellbeing SA and parts of Drug and Alcohol Services SA (DASSA). As a result of administrative arrangements outlined in the Chief Executive agreement, effective 24 February 2024, governance of non-clinical DASSA services previously undertaken by the Hospital were transferred to Wellbeing SA, now Preventive Health SA. Net liabilities of \$0.312 million were transferred out of the Hospital, consisting of staff related liabilities (\$0.334 million) less receivables (\$0.022 million). This included the transfer of 14 staff. The Hospital paid \$2.746 million to Preventive Health SA for expenditure incurred from 24 February to 30 June 2024 (refer note 9).

1.7 Change in accounting policy

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

2. Revenues from SA Government

	2025	2024
	\$'000	\$'000
Operational funding	1,549,499	1,410,771
Capital projects funding	128,245	62,584
Total revenues from Department for Health and Wellbeing	1,677,744	1,473,355

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

3. Fees and charges

	2025	2024
	\$'000	\$'000
Car parking revenue	7,765	7,303
Commissions revenue	8	11
Fees for health services	15,134	12,585
Fines, fees and penalties	18	20
Patient and client fees	59,761	51,613
Private practice fees	3,477	3,114
Sale of goods - medical supplies	529	491
Training revenue	42	168
Other user charges and fees	4,289	3,288
Total fees and charges	91,023	78,593

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

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. 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.

All revenue from fees and charges is revenue recognised from contracts with customers except for fines, fees and penalties.

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2025 \$'000	2025 \$'000	2024 \$'000	2024 \$'000
	Goods/Services transferred at a point in time	Goods/Services transferred over a period of time	Goods/Services transferred at a point in time	Goods/Services transferred over a period of time
Car parking revenue	4,368	3,397	4,119	3,184
Commissions revenue	8	-	11	-
Patient and client fees	52,172	-	44,660	-
Private practice fees	3,477	-	3,114	-
Fees for health services	14,514	-	12,067	-
Sale of goods - medical supplies	100	-	100	-
Training revenue	30	-	154	-
Other user charges and fees	3,938	-	2,914	-
Total contracts with external customers	78,607	3,397	67,139	3,184
Patient and client fees	7,589	-	6,953	-
Fees for health services	620	-	518	-
Sale of goods - medical supplies	429	-	391	-
Training revenue	12	-	14	-
Other user charges and fees	351	-	374	-
Total contracts with SA Government customers	9,001	-	8,250	-
Total contracts with customers	87,608	3,397	75,389	3,184

The Hospital recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 23). Similarly, if the Hospital satisfies a performance obligation before it receives the consideration, the Hospital recognises either a contract asset or a receivable, depending on whether something other than the passage of time is required before the consideration is due (refer to note 13).

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.

Fees for health services

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

Private practice fees

SA Health allows SA Health employed salaried medical consultants the ability to provide billable medical services relating to the assessment, treatment and care of privately referred outpatients or private inpatients in SA Health sites. Fees derived from undertaking private practice is income derived in the hands of the specialist. The specialist appoints the Hospital as an agent in the rendering and recovery of accounts of the specialists private practice. SA Health disburses amounts collected on behalf of the specialist to the specialist via payroll (fortnightly) or accounts payable (monthly) depending on the rights of private practice scheme. Revenue from these services is recognised as it's collected as per the Rights of Private Practice Agreement.

Car parking revenue

The Hospital provides access to car parks directly to staff, patients and visitors. A discounted weekly ticket is also available. Revenue is recognised when control of the goods has transferred to the customer, being when the ticket is purchased. The Hospital also provides weekly, fortnightly and monthly car park passes to doctors, nurses and other staff.

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

4. Grants and contributions

	2025	2024
	\$'000	\$'000
Commonwealth grants and donations	1,497	1,803
Other SA Government grants and contributions	1,157	1,117
Private sector capital contributions	1,171	813
Private sector grants and contributions	3,973	2,503
Total grants and contributions	7,798	6,236

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

Of the \$7.798 million (\$6.236 million) total grants and contributions, \$2.451 million (\$1.998 million) was provided for specific purposes, such as research and associated activities.

5. Resources received free of charge

	2025	2024
	\$'000	\$'000
Buildings and improvements	2,794	-
Services	9,136	7,839
Total resources received free of charge	11,930	7,839

Buildings and improvements contributions relates to upgraded Hospital facilities shared with Central Adelaide Local Health Network.

Contribution of services are recognised only when the fair value can be determined reliably and the services would be purchased if they had not been donated. The Hospital receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$6.204 million (\$5.701 million) and IT and communication services from the Office of the Chief Information Officer valued at \$2.549 million (\$2.138 million). Refer to note 8 for corresponded expenses.

The Hospital also receives audit services free of charge from the Audit Office of South Australia valued at \$0.383 million, following the Treasurer's approval to cease audit fee charging arrangements effective from 2024-25. Refer to note 10 for corresponded expenses.

In addition, although not recognised the Hospital received volunteer services from the Volunteer Service for Flinders Medical Centre Inc. There are several hundred volunteers who provide patient and employee support services to individuals using Hospital's services. The services include but are not limited to: childcare, respite care, transport, therapeutic activities, patient liaison gift shop support, kiosk support and café support.

6. Other revenues/income

	2025	2024
	\$'000	\$'000
Donations	5	2
Health recoveries	12,896	12,760
Other	12,397	12,396
Total other income/revenue	25,298	25,158

7. Staff related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	859,327	790,647
Targeted voluntary separation packages	133	-
Long service leave	25,096	30,162
Annual leave	89,031	81,787
Skills and experience retention leave	3,937	3,737
Superannuation	110,033	95,336
Workers compensation	20,407	6,029
Board and committee fees	334	386
Other staff related expenses	2,052	1,484
Total staff related expenses	1,110,350	1,009,568

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

7.1 Key Management Personnel

Key management personnel (KMP) of the Hospital includes the Minister, seven members of the governing board, the Chief Executive of the Department, Chief Executive Officer of the Hospital and the ten (five) members of the Executive Management Group who have responsibility for the strategic direction and management of the Hospital.

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

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

Compensation	2025	2024
	\$'000	\$'000
Salaries and other short term staff benefits	2,268	1,877
Post-employment benefits	837	364
Total	3,105	2,241

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

7.2 Remuneration of board and committee members

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

	2025	2024
	No. of	No. of
	Members	Members
\$0	349	349
\$1 - \$20,000	33	37
\$20,001 - \$40,000	5	6
\$40,001 - \$60,000	1	-
\$60,001 - \$80,000	1	2
Total	389	394

The total remuneration received or receivable by members was \$0.371 million (\$0.426 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and related fringe benefits tax. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year. Board members ceasing membership during the reporting period are also included in the table above.

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 32 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.

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2025

7.3 Staff remuneration

	2025	2024
	Number	Number
The number of staff whose remuneration received or receivable falls within the following bands:		
\$166,001 - \$171,000*	n/a	66
\$171,001 - \$191,000	155	148
\$191,001 - \$211,000	115	108
\$211,001 - \$231,000	77	56
\$231,001 - \$251,000	36	44
\$251,001 - \$271,000	48	47
\$271,001 - \$291,000	48	41
\$291,001 - \$311,000	43	29
\$311,001 - \$331,000	42	31
\$331,001 - \$351,000	37	33
\$351,001 - \$371,000	23	27
\$371,001 - \$391,000	20	13
\$391,001 - \$411,000	18	21
\$411,001 - \$431,000	30	22
\$431,001 - \$451,000	20	21
\$451,001 - \$471,000	16	20
\$471,001 - \$491,000	21	20
\$491,001 - \$511,000	19	22
\$511,001 - \$531,000	26	23
\$531,001 - \$551,000	14	13
\$551,001 - \$571,000	6	4
\$571,001 - \$591,000	5	7
\$591,001 - \$611,000	4	5
\$611,001 - \$631,000	7	6
\$631,001 - \$651,000	5	5
\$651,001 - \$671,000	4	2
\$671,001 - \$691,000	1	1
\$691,001 - \$711,000	-	1
\$711,001 - \$731,000	1	1
\$731,001 - \$751,000	1	-
Total	842	837

* This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

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

7.4 Staff remuneration by classification

The total remuneration received by these staff included in note 7.3:

	2025		2024	
	No.	\$'000	No.	\$'000
Nursing remuneration	73	13,658	88	16,041
Medical (excluding Nursing) remuneration	748	237,198	729	225,914
Non-medical (i.e. administration) remuneration	8	1,502	9	1,580
Executive remuneration	13	3,226	11	2,824
Total	842	255,584	837	246,359

7.5 Targeted voluntary separation packages (TVSP)

	2025	2024
	\$'000	\$'000
Amount paid to separated staff:		
Targeted voluntary separation packages	133	-
Leave paid to separated staff	23	-
Net cost to the Hospital	156	-
The number of staff who received a TVSP during the reporting period	1	-

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8. Supplies and services

	2025	2024
	\$'000	\$'000
Administration	559	479
Advertising	654	1,391
Communication	3,948	3,487
Computing	16,689	19,414
Consultants	484	695
Contract of services	21,330	21,350
Contractors	6,519	7,156
Contractors - agency staff	29,126	33,393
Drug supplies	32,669	28,671
Electricity, gas and fuel	7,554	7,394
Fee for service	113,934	95,609
Food supplies	20,419	17,334
Housekeeping	14,032	13,126
Insurance	8,625	8,336
Internal SA Health SLA payments	16,527	15,971
Legal	622	521
Medical, surgical and laboratory supplies	176,176	160,283
Minor equipment	6,633	5,730
Motor vehicle expenses	1,050	852
Occupancy rent and rates	4,953	5,021
Patient transport	8,341	6,387
Postage	1,799	1,830
Printing and stationery	2,356	2,477
Repairs and maintenance	32,001	26,110
Security	19,024	16,290
Services from Shared Services SA	6,404	5,782
Training and development	11,586	11,683
Travel expenses	6,319	5,898
Other supplies and services	13,651	11,480
Total supplies and services	583,984	534,150

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.

9. Grants and subsidies

	2025	2024
	\$'000	\$'000
Subsidies	-	2,997
Funding to non-government organisations	357	415
Total grants and subsidies	357	3,412

The grants given are usually subject to terms and conditions set out in the contract, correspondence, or by legislation. Contributions payable will be recognised as a liability and an expense when the Hospital has a present obligation to pay the contribution and the expense recognition criteria are met.

10. Other expenses

	2025	2024
	\$'000	\$'000
Debts written off	95	238
Bank fees and charges	57	50
Donated assets expense	188	-
Other	2,806	2,444
Total other expenses	3,146	2,732

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

	2025	2024
	\$'000	\$'000
Carrying amount of assets disposed	(2,151)	(6,063)
Total net gain/(loss) from disposal of property, plant and equipment	(2,151)	(6,063)

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

12. Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Cash at bank or on hand	2,418	905
Deposits with Treasurer: general operating	34,489	9,906
Deposits with Treasurer: special purpose funds	20,608	18,175
Total cash and cash equivalents in the Statement of Financial Position	57,515	28,986
Total cash and cash equivalents in the Statement of Cash Flows	57,515	28,986

Cash is measured at nominal amounts. The Hospital receives specific purpose funds from various sources including government, private sector and individuals. The amounts are controlled by the Hospital and are used to help achieve the Hospital's objectives, notwithstanding that specific uses can be determined by the grantor or donor. Accordingly, the amounts are treated as revenue at the time they are earned or at the time control passes to the Hospital.

The Hospital earned interest on the special purpose funds deposit account of \$0.774 million (\$0.671 million).

13. Receivables

		2025	2024
	Note	\$'000	\$'000
Current			
Patient/client fees: compensable		1,939	1,924
Patient/client fees: other		17,060	13,892
Debtors		7,442	9,045
Less: allowance for impairment loss on receivables	13.1	(3,642)	(2,245)
Prepayments		5,068	4,042
Workers compensation provision recoverable		1,858	1,574
Sundry receivables and accrued revenue		6,053	2,635
GST input tax recoverable		634	871
Total current receivables		36,412	31,738
Non-current			
Debtors		715	711
Prepayments		1,264	1,320
Workers compensation provision recoverable		6,415	5,667
Total non-current receivables		8,394	7,698
Total receivables		44,806	39,436

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

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

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13.1 Impairment of receivables

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

Movement in the allowance for impairment loss on receivables:

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	2,245	2,178
Increase/(Decrease) in allowance recognised in profit or loss	1,397	67
Carrying amount at the end of the period	3,642	2,245

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

14. Other financial assets

	2025	2024
	\$'000	\$'000
Non-current		
Joint venture	1,379	1,377
Total other financial assets	1,379	1,377

The joint venture represents the Hospital's interest in Flinders Reproductive Medicine Pty Ltd as trustee for Flinders Charitable Trust, trading as Flinders Fertility, which is the only joint arrangement in which the Hospital participate.

According to the terms of the joint venture, profit earned during the financial year is to be distributed to the beneficiaries, resulting in immaterial net assets being held by the trust. However, it has previously been agreed that rather than paying out these distributions, they be retained in Flinders Fertility as a liability to the beneficiaries to facilitate growth within the business. Therefore the Hospital recognises their ownership interest of the beneficial entitlement and share of net assets as a financial asset.

There is no impairment on other financial assets. Refer to note 29 for information on risk management.

15. Inventories

	2025	2024
	\$'000	\$'000
Drug supplies	1,155	955
Inventory imprest stock	2,938	3,061
Other	689	661
Total current inventories - held for distribution	4,782	4,677

Inventories held for distribution at no or nominal consideration, 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 are initially recorded on a cost basis, and subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal values 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 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.

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16.2 Depreciation and amortisation

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 the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Depreciation 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	11 – 60
Right-of-use buildings	Lease term
Accommodation and Leasehold improvements	Lease term
Plant and equipment:	
• Medical, surgical, dental and biomedical equipment and furniture	5 – 15
• Computing	3
• Vehicles	5
• Other plant and equipment	3 – 50
Intangible assets	5

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 assets fair value at the time of acquisition is greater than \$1.500 million, and the estimated useful life exceeds three years. Revaluations are undertaken within six years 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 valuation took place.

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

16.4 Impairment

The Hospital holds its property, plant and equipment and intangible assets for their service potential (value in use). Specialised assets would rarely be sold and typically any costs of disposal would be negligible; accordingly, the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. For revalued assets, fair value is assessed each year.

There were no indications of impairment for property, plant and equipment or intangibles as at reporting date.

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 are 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.

The Hospital has computer software with a carrying amount of \$0.000 million (\$0.001 million) at the end of reporting period after amortisation of \$0.001 million (\$0.007 million).

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16.6 Land and building

An independent valuation of land and buildings owned by the Hospital was performed from March to June 2024 by certified practising valuers from Marsh Pty Ltd as at 1 June 2024, within regular valuation cycle.

Fair value of unrestricted land was determined using the market approach by way of direct comparison. The valuation was based on an analysis of sales evidence and comparisons with the subject land, taking into account matters such as whether an active market can be established and there are no unreasonable restrictions as to use and/or sale, area, location and other general site characteristics. 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 June 2025, 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, this is in accordance with APS 116D, as 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 are 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 Hospital has a number of lease agreements. Lease terms vary in length from 2 to 10 years.

Major lease activities include the use of:

- Properties – Office accommodation and health clinics are generally 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 at a fixed rate. Prior to renewal, most lease arrangements undergo a formal rent review linked to market appraisals or independent valuers.
- Motor vehicles – leased from the South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. Effective 1 April 2025, SAFA issued new lease agreements for all its existing leases. Each of these new lease agreements includes a standard clause that gives SAFA substantive substitution rights, as a result motor vehicle leases are no longer captured by AASB 16. Accordingly, the carrying values of existing right-of-use assets and corresponding lease liabilities were derecognised.

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

The lease liabilities related to the right-of-use assets, maturity analysis and interest expense are disclosed at note 20. Depreciation expense related to right-of-use assets is disclosed at note 17. Cash outflows related to right-of-use assets are disclosed at note 24.

The Hospital is a lessor of property under a ground underlease agreement with Adelaide Community Healthcare Alliance Incorporated, trading as Flinders Private Hospital. This arrangement has been classified as an operating lease, and has a term of 39 years. Rent is nominal. Income from variable lease payments was received as profit share of \$1.086 million (\$1.030 million).

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17. Reconciliation of property, plant and equipment

The following table shows the movement :

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	Accommod ation and Leasehold improve- ments \$'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	81,480	873,059	4,199	60,432	2,579	11,482	1,335	1,157	1,421	1,037,144
Additions	-	268	1,295	121,667	-	4,269	-	828	2,394	130,721
Assets received free of charge	-	-	-	2,794	-	-	-	-	-	2,794
Disposals	-	(1,960)	-	-	-	(181)	(10)	(1,424)	-	(3,575)
Donated assets disposal	-	-	-	-	-	(188)	-	-	-	(188)
Transfers between asset classes	(19,233)	56,680	-	(37,679)	-	1,179	75	-	(1,022)	-
Subtotal:	62,247	928,047	5,494	147,214	2,579	16,561	1,400	561	2,793	1,166,896
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(48,316)	(1,466)	-	(282)	(4,809)	(199)	(561)	-	(55,633)
Subtotal:	-	(48,316)	(1,466)	-	(282)	(4,809)	(199)	(561)	-	(55,633)
Gains/(losses) for the period recognised in other comprehensive income:										
Revaluation increment / (decrement)	4,453	53,318	-	-	-	-	-	-	-	57,771
Subtotal:	4,453	53,318	-	-	-	-	-	-	-	57,771
Carrying amount at the end of the period	66,700	933,049	4,028	147,214	2,297	11,752	1,201	-	2,793	1,169,034
Gross carrying amount										
Gross carrying amount	66,700	985,261	12,353	147,214	6,133	51,342	8,518	-	2,793	1,280,314
Accumulated depreciation / amortisation	-	(52,212)	(8,325)	-	(3,836)	(39,590)	(7,317)	-	-	(111,280)
Carrying amount at the end of the period	66,700	933,049	4,028	147,214	2,297	11,752	1,201	-	2,793	1,169,034

Included in the movements are assets classified in the level 2 fair value hierarchy:

- Land: \$62.247 million at beginning of period, \$4.453 million revaluation increment, \$66.700 million at end of period.
- Buildings: \$28.257 million at beginning of period, (\$1.345) million depreciation, \$2.005 million revaluation increment, \$28.917 million at end of period.

All other movements are attributed to assets in the level 3 fair value hierarchy except for capital works in progress and right-of-use assets (not classified).

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2023-24	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	Accommod- ation and Leasehold improve- ments \$'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	43,232	667,747	5,105	18,333	2,861	11,803	1,572	834	2,298	753,785
Additions	2,102	-	-	58,430	-	2,648	-	971	979	65,130
Disposals	-	(5,951)	-	-	-	(107)	(5)	-	-	(6,063)
Transfers between asset classes	-	16,331	-	(16,331)	-	1,844	12	-	(1,856)	-
Other movements	-	-	-	-	-	-	-	-	-	-
Subtotal:	45,334	678,127	5,105	60,432	2,861	16,188	1,579	1,805	1,421	812,852
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(39,811)	(906)	-	(282)	(4,706)	(244)	(648)	-	(46,597)
Subtotal:	-	(39,811)	(906)	-	(282)	(4,706)	(244)	(648)	-	(46,597)
Gains/(losses) for the period recognised in other comprehensive income:										
Revaluation increment / (decrement)	36,146	234,743	-	-	-	-	-	-	-	270,889
Subtotal:	36,146	234,743	-	-	-	-	-	-	-	270,889
Carrying amount at the end of the period	81,480	873,059	4,199	60,432	2,579	11,482	1,335	1,157	1,421	1,037,144
Gross carrying amount										
Gross carrying amount	81,480	877,679	11,058	60,432	6,133	49,467	8,620	2,199	1,421	1,098,489
Accumulated depreciation / amortisation	-	(4,620)	(6,859)	-	(3,554)	(37,985)	(7,285)	(1,042)	-	(61,345)
Carrying amount at the end of the period	81,480	873,059	4,199	60,432	2,579	11,482	1,335	1,157	1,421	1,037,144

Assets are classified in the level 2 (land \$62.247 million, buildings \$28.257 million) and level 3 fair value hierarchy except for capital works in progress and right-of-use assets (not classified).

18. 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 assets are valued on the basis that the entity intends to retain the assets for a continuous use for the purposes of the entity and for the foreseeable future. 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 18.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

18.1 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 2025

	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements (Note 17)			
Land	66,700	-	66,700
Buildings and improvements	28,917	904,132	933,049
Leasehold improvements	-	2,297	2,297
Plant and equipment	-	12,953	12,953
Total recurring fair value measurements	95,617	919,382	1,014,999

Fair value measurements at 30 June 2024

	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements (Note 17)			
Land	62,247	19,233	81,480
Buildings and improvements	28,257	844,802	873,059
Leasehold improvements	-	2,579	2,579
Plant and equipment	-	12,817	12,817
Total recurring fair value measurements	90,504	879,431	969,935

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 18.2.

During the reporting period, the Hospital had no valuations categorised into Level 1.

18.2 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. The Hospital's assets are valued on the basis that the entity intends to retain the assets for a continuous use for the purposes of the entity and for the foreseeable future.

Due to the predominantly specialised nature of health service assets, the majority of building and plant and equipment valuations have been undertaken using a cost approach (depreciated replacement cost), an accepted valuation methodology under AASB 13 *Fair Value Measurement*. 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.

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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.

19. Payables

	2025	2024
	\$'000	\$'000
Current		
Creditors and accrued expenses	52,377	43,850
Paid Parental Leave Scheme	248	231
Other payables	2,418	905
Total current payables	55,043	44,986
Non-current		
Other payables	57	57
Total non-current payables	57	57
Total payables	55,100	45,043

Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Contractual 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.

Refer to note 29 for information on risk management.

20. Financial liabilities

	2025	2024
	\$'000	\$'000
Current		
Lease liabilities	1,113	1,215
Total current financial liabilities	1,113	1,215
Non-current		
Lease liabilities	3,743	4,873
Total non-current financial liabilities	3,743	4,873
Total financial liabilities	4,856	6,088

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year.

The Hospital incurred borrowing costs associated with leasing activities of \$0.203 million (\$0.127 million). Refer to note 16 for details about the right-of-use assets (including depreciation).

Refer to note 29 for information on risk management.

20.1 Concessional lease arrangements

The Hospital has no concessional lease arrangements.

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20.2 Maturity analysis

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

	2025	2024
	\$'000	\$'000
Lease Liabilities		
Within one year	1,204	1,510
Later than one year but not longer than five years	3,884	5,223
Total lease liabilities (undiscounted)	5,088	6,733

21. Staff related liabilities

	2025	2024
	\$'000	\$'000
Current		
Accrued salaries and wages	30,107	24,896
Annual leave	119,763	108,737
Long service leave	14,477	13,611
Skills and experience retention leave	6,928	6,522
Staff on-costs	19,791	19,394
Other	4	340
Total current staff related liabilities	191,070	173,500
Non-current		
Long service leave	157,252	148,043
Staff on-costs	9,052	6,639
Total non-current staff related liabilities	166,304	154,682
Total staff related liabilities	357,374	328,182

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

21.1 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 2024 rate (2.4%) to 3.2% 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 \$0.981 million.

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

21.2 Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by staff up to the end of the reporting period using the projected unit credit method. 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 staff departures and periods of service. These assumptions are based on staff data over SA Government entities and the health sector across government.

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 bonds remains unchanged at 4.25%. No movement in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an immaterial movement in the reported long service leave liability. The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2024 at 3.50% 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 \$0.022 million, staff on-costs of \$0.001 million and staff related expense of \$0.023 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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21.3 Staff on-costs

Staff on-costs include Return to Work SA levies and superannuation contributions and are settled when the respective staff benefits that they relate to are discharged. These on-costs primarily relate to the balance of leave owing to staff. 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 is increased from 2024 (38%) to 47% and the average factor for the calculation of employer superannuation on-costs has increased from the 2024 rate (11.5%) to 12.0% to reflect the increase in super guarantee. These rates are used in the staff on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the staff on-cost liability and staff related expenses of \$2.818 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

22. Provisions

All provisions are for workers compensation.

Reconciliation of workers compensation (statutory and additional compensation)

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	42,956	45,040
Additions	8,612	7,690
Payments	(6,404)	(6,992)
Remeasurements	9,990	(2,782)
Carrying amount at the end of the period	55,154	42,956

22.1 Workers Compensation

The Hospital is responsible for the payment of workers compensation claims and the implementation and funding of preventative programs. 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 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are nonserious 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 agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

23. Contract liabilities and other liabilities

	2025	2024
	\$'000	\$'000
Current		
Unclaimed monies	-	1
Unearned revenue	23	27
Contract liabilities	363	469
Other	24	(10)
Total contract liabilities and other liabilities	410	487

Revenue relating to services/treatments for drug and alcohol abuse support is recognised over time although all funds are received upfront for these services. A contract liability is recognised for this revenue at the time of initial receipt and is released over the time as and when service obligations are met. All performance obligations from these existing contracts (deferred service income) will be satisfied during the next reporting period and accordingly all amounts will be recognised as revenue.

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24. Cash flow reconciliation

Reconciliation of net cash from operating activities to net result:	2025	2024
	\$'000	\$'000
Net cash provided from operating activities	47,166	23,468
Add/less non-cash items		
Asset donated free of charge	(188)	-
Capital revenues	113,170	47,932
Depreciation and amortisation expense of non-current assets	(55,634)	(46,604)
Loss on sale or disposal of non-current assets	(2,151)	(6,063)
Resources received free of charge	2,794	-
Gain on revaluation of other financial investments	2	3
Movement in assets and liabilities		
Increase in receivables	5,370	4,799
Increase in inventories	105	102
Increase in staff benefits	(29,793)	(30,404)
Increase in payables and provisions	(23,573)	(4,478)
Decrease in other liabilities	77	374
Net result	57,345	(10,871)

The total cash outflows for leases were \$3.558 million (\$1.602 million).

25. Unrecognised contractual commitments

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

25.1 Contractual commitments to acquire property, plant and equipment

	2025	2024
	\$'000	\$'000
Within one year	7,837	3,709
Total capital commitments	7,837	3,709

The Hospital's capital commitments are for plant and equipment ordered but not received and capital works. Capital commitments for major infrastructure works are recognised in the Department for Infrastructure and Transport (DIT) financial statements.

25.2 Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	134,463	110,534
Later than one year but not longer than five years	213,664	201,066
Later than five years	238,678	300,075
Total expenditure commitments	586,805	611,675

The Hospital expenditure commitments are for agreements for goods and services ordered but not received.

26. Trust funds

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

	2025	2024
	\$'000	\$'000
Carry amount at the beginning of period	52	33
Client trust receipts	381	346
Client trust payments	(389)	(327)
Carrying amount at the end of the period	44	52

27. 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 contingent liabilities. The Hospital has made no guarantees.

The terms of offer for a new *South Australian Allied Health Professionals, Assistants and Psychologists Enterprise Agreement 2025* were presented on 13 June 2025, contingent on an agreement being reached and approval by the South Australian Employment Tribunal (SAET). In accordance with the terms of the new Enterprise Agreement eligible staff are entitled to, among other things, salary increases of 4.0% per annum back dated to the first full pay period after 1 May 2025. The financial impact of backpay and remeasurement of staff related liabilities up to 30 June 2025 is estimated to be \$1.667 million.

Negotiations have commenced for several other enterprise agreements which have nominally expired. Arrears payments may become due for employment up to 30 June 2025, if salary increases or other changes to entitlements are backdated, contingent on acceptance by members and approval by SAET. It is not possible to estimate the financial impact, timing, or likelihood.

28. Events after balance date

On 6 July 2025, allied health workers supported the terms for a new *South Australian Allied Health Professionals, Assistants and Psychologists Enterprise Agreement 2025*. The Enterprise Agreement was approved by the SAET on 11 August 2025. Also refer to note 27.

On 1 September 2025, Salaried Medical Officers endorsed the terms for a new *SA Health Salaried Medical Officers Enterprise Agreement 2025*, including 3.5% salary increase backdated to 14 April 2025 among the changes to conditions and entitlements. The proposed Enterprise Agreement is yet to be approved by SAET. The financial impact cannot be reliably measured.

29. Financial instruments/financial risk management

29.1 Financial risk management

Risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management - Guidelines*.

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

Liquidity Risk

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

Refer to note 1.4, 19 and 20 for further information.

Credit risk

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

Refer to notes 12, 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.

There have been no changes in risk exposure since the last reporting period.

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29.2 Categorisation of financial instruments

Details of the significant 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.

The carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss; and financial liabilities measured at amortised cost are detailed below. All of the resulting fair value estimates are included in Level 2 as all significant inputs required are observable.

A financial asset is measured at amortised cost if:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest only on the principal amount outstanding.

	Notes	2025 Carrying amount/ Fair value \$'000	2024 Carrying amount/ Fair value \$'000
Category of financial asset and financial liability			
Financial assets			
Cash and equivalent			
Cash and cash equivalents	12	57,515	28,986
Amortised cost			
Receivables	13	28,765	25,130
Fair value through profit or loss			
Other financial assets	14	1,379	1,377
Total financial assets		87,659	55,493
Financial liabilities			
Financial liabilities at amortised cost			
Payables	19	54,852	44,428
Financial liabilities	20	4,856	6,088
Other liabilities	23	24	(9)
Total financial liabilities		59,732	50,507

Statutory receivables and payables are excluded from these tables because they are not financial assets and financial liabilities. In government, certain rights to receive or obligations to pay cash may not be contractual but have their source in legislation. The disclosure requirements of AASB7 *Financial Instruments* do not apply to statutory receivables and payables.

29.3 Credit risk exposure and impairment of financial assets

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

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

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 risk characteristics and for 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 evidence and informed credit assessment including any forward-looking information.

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit loss 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.

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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:

	30 June 2025			30 June 2024		
	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000
Days past due						
Current	0.1 - 1.4%	8,272	155	0.1 - 1.6%	7,730	437
<30 days	0.2 - 1.8%	4,834	372	0.2 - 2.0%	4,066	254
31-60 days	0.4 - 3.6%	1,797	19	0.4 - 3.4%	3,064	52
61-90 days	0.7 - 6.4%	802	101	0.7 - 5.7%	823	16
91-120 days	1.0 - 10.2%	240	12	1.0 - 8.5%	1,028	313
121-180 days	2.1 - 16.4%	251	46	2.0 - 12.5%	585	64
181-360 days	4.5 - 40.5%	677	156	4.0 - 38.9%	632	198
361-540 days	24.7 - 57.4%	2,257	2,095	24.3 - 55.4%	721	418
>540 days	30.0 - 75.2%	1,120	686	29.5 - 74.0%	913	493
Total		20,250	3,642		19,562	2,245

30. Significant transactions with Government related entities

The Hospital is controlled by the SA Government.

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

Significant transactions with SA Government are identifiable throughout this financial report. The Hospital received funding from the SA Government via the Department (note 2), incurred expenditure with the Department for medical, surgical and laboratory supplies, computing and insurance (note 8), and incurred significant capital expenditure with DIT of \$100.270 million (\$41.233 million).

SOUTHERN ADELAIDE LOCAL HEALTH NETWORK
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31. Interests in other entities

Equity accounted investment

Long Entity Name: Flinders Reproductive Medicine Pty Ltd as trustee for Flinders Charitable Trust, trading as Flinders Fertility

Ownership interest: 50%

Flinders Reproductive Medicine Pty Ltd as trustee for Flinders Charitable Trust, trading as Flinders Fertility is the only joint arrangement in which the Hospital participates.

Flinders Fertility is structured as a private trust which is not a reporting entity and is not publicly listed. The Hospital and Flinders University each have a 50% beneficial entitlement to the net assets of the trust. Accordingly, the interest is classified as a joint venture with the investment measured using the equity accounting method.

The Hospital's share in the equity of the Flinders Fertility is calculated based on the draft financial statements provided as at the reporting period and subsequently adjusted when the final Audited financial statements are available.

The profits have not been distributed for this reporting period as accumulated losses from previous financial years are yet to be recouped.

The following table summarises the financial information of Flinders Fertility based on currently available information:

	2025	2024
Percentage ownership interest	50 %	50 %
	\$'000	\$'000
Current assets	1,677	1,648
Non-current assets	2,595	2,787
Current liabilities	(1,256)	(1,221)
Non-current liabilities	(5,460)	(5,662)
Net assets	(2,444)	(2,448)
Groups share of net assets (50%)	(1,222)	(1,224)
Share of beneficial entitlement	2,601	2,601
Carrying amount of interest in joint venture	1,379	1,377
Expenses	(7,486)	(7,108)
Revenue	7,491	7,113
Profit/(loss) and total comprehensive income	5	5
Entity's share of profit and total comprehensive income (50%).	2	3

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32. 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 APS 124.B were:

Board/Committee name:	Government employee members	Other members
Southern Adelaide Local Health Network Governing Board	-	Butcher M (Chair), Hickey V, Kirkpatrick E, Mitchell J, Noble J (resigned 28/09/2024), Sherbon A, Agius A (appointed 01/07/2024), Rowlands K (appointed 01/07/2024)
DASSA Clinical Executive Committee	10	Newrick K
DASSA Community Advisory Council (Committee ceased 25/03/2025)	1	Brownbill S (resigned 25/03/2025), Dwyer S (Chair) (resigned 25/03/2025), Fuller D (resigned 25/03/2025), Halls A (resigned 25/03/2025), Honeyman L (resigned 25/03/2025), Lochhead S (resigned 25/03/2025), Moncrieff D (resigned 25/03/2025), Newrick K (resigned 25/03/2025), Cotter B (resigned 25/03/2025), Cramp T (resigned 23/07/2024), Moss C (resigned 28/08/2024), Nimmo E (resigned 25/03/2025), O'Brien J (resigned 25/03/2025)
DASSA Leadership Committee (formerly DASSA Executive Group)	7	O'Brien J, Moncrieff D (appointed 25/07/2024)
Consumer and Community Operational Committee (formerly Partnering with Consumer Advisory Group)	30	Ball R, Burtnik E, Clarke S (appointed 01/07/2024), Creeks J (appointed 01/07/2024), Andrews K (appointed 01/07/2024), Voss D, Gray H, Pengilly J, Wharton J (resigned 31/01/2025).
Mental Health Consumer and Carer Advisory Group	11	Bickley B (appointed 11/07/2024), Braund S (resigned 11/07/2024), Clark W, Corena M, Marsh D (resigned 01/04/2025), Bannister E (resigned 01/04/2025), Harrison J (resigned 11/07/2024), Hopkins R (resigned 11/07/2024), Gallagher K (appointed 11/07/2024), Smith K (appointed 11/07/2024), Martin L (resigned 01/04/2025), Heredia M (appointed 11/07/2024), Buer S (resigned 01/04/2025), Thorsen K (appointed 01/04/2025)
Southern Adelaide Clinical Human Research Ethics Committee	30	Adey-Wakeling T, Cahalan P, Coles S, Dykes L, Guaqueta C, Lange B (Deputy Chair), Lower K, McEvoy M, Mudd A, Phillips C, Putsey T, Sharma S, Shephard S, Souzeau E, Spencer M, Thomas J, Trethewey C, Trethewey Y, Van Lueven J, Velayudham P, Watt B, Were L, Yip L, Zhou Y, Toews M, Stacey A, Telfer R (appointed 16/04/2025)
Southern Adelaide Local Health Network Audit and Risk Sub Committee (Sub Committee of the Governing Board)	-	Hickey V (Chair), Forman A, Noble J (resigned 28/09/2024)
Southern Adelaide Local Health Network Clinical Council	47	Duong M, Voss D
Southern Adelaide Local Health Network Clinical Governance (Sub-Committee of the Governing Board)	-	Eckert M, Kirkpatrick E, Kennedy C, Mackean T (resigned 19/09/2024), Mitchell J, Sherbon A (Chair), Wren K (resigned 13/10/2024)

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Board/Committee name:	Government employee members	Other members
Southern Adelaide Local Health Network Communicating for Patient Safety Committee	60	Crocker, H
Southern Adelaide Local Health Network Comprehensive Care Committee	44	Stankowski C
Southern Adelaide Local Health Network Drugs and Therapeutics Committee	27	Pascoe P
Southern Adelaide Local Health Network End of Life Steering Committee	15	Barrington D, Phelan C, Gray H
Southern Adelaide Local Health Network Marion Lived Experience Group Mental Health Services	4	Bickley B (Chair), English L, Police D
Southern Adelaide Local Health Network Mental Health Services Noarlunga Lived Experience Group	4	Buer S (Chair), Hopkins R, Marshall H, Oakley T
Southern Adelaide Local Health Network New Technology and Clinical Practice Innovation Committee	13	Kaambwa B, Burtnik E
Southern Adelaide Local Health Network Older Persons Lived Experience Group Mental Health Services	11	Brown L, Clark W (Chair), Eckert N, Lillecrapp D, Masters R, Schetters J, Werner J, Whitemore A
Southern Adelaide Local Health Network SEDS	1	Corena M(Chair), McGregor A, James S, Rouvray L, Woolford L, Braund S, Witt K, Higgins K, Wilkins H
Southern Adelaide Local Health Network Veterans Lived Experience Group Mental Health Services	8	Frampton R (Chair), Damare M, Hall R (Consumer Representative), O'Malley J, Schofield M (Consumer Representative), Warren S
Southern Adelaide Local Health Network Finance and Performance Committee (Sub-Committee of the Governing Board)	1	Sherbon T, Noble J (resigned 28/09/2024), Belej M, Kirkpatrick E (appointed 28/10/2024), Rowlands K (appointed 18/07/2024)
Southern Adelaide Local Health Network Board Executive Committee (Sub-Committee of the Governing Board)	-	Butcher M (Chair), Mitchell J, Hickey V, Mackean T (appointed 01/07/2024)
Southern Adelaide Local Health Network Ramping Committee (Sub-Committee of the Governing Board) (Committee ceased July 2024)	-	Butcher M, Richter J, Sherbon T

Refer to note 7.2 for remuneration of board and committee members.

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33. Administered items

The Hospital administers private practice arrangements, representing funds billed on behalf of salaried medical officers and subsequently distributed to the Hospital and salaried medical officers according to Rights of Private Practice Deeds of Agreement.

	Rights of Private Practice	
	2025	2024
	\$'000	\$'000
Other expenses	(14,296)	(13,288)
Revenue from fees and charges	14,338	13,191
Net result	42	(97)
Cash and cash equivalents	1,738	1,617
Receivables	735	826
Other current provisions/liabilities	-	(12)
Net assets	2,473	2,431
Cash at the beginning of the reporting period	1,617	1,716
Fees and charges	14,429	13,183
Other payments	(14,308)	(13,282)
Cash at the end of the reporting period	1,738	1,617