

2025

2024-25 Annual Report





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PROSPECT

10,469
Rateable Properties

21,500
Population of Council



WALKERVILLE

4,140
Rateable Properties

8,023
Population of Council

NPSP

20,972
Rateable Properties

40,062
Population of Council



City of
Norwood
Payneham
& St Peters





CAMPBELLTOWN
25,559

Rateable Properties

57,988
Population of Council



About Eastern Health Authority

Eastern Health Authority (EHA) promotes public health standards on behalf of its Constituent Councils across Adelaide's eastern and inner northern suburbs, serving around 173,000 residents and visitors. Building on the legacy of the East Torrens Council Board (est. 1898), EHA exemplifies effective shared council services.

TOTAL

82,753
Rateable Properties

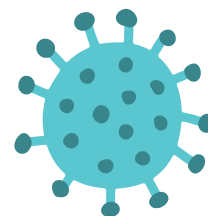
173,603
Population of Council

BURNSIDE

21,613

Rateable Properties

46,030
Population of Council



Chief Executive Officer and Chairperson's Report

We are pleased to present the Eastern Health Authority's (EHA) Annual Report for the 2024–2025 financial year. This report reflects our ongoing commitment to safeguarding the health, safety, and wellbeing of more than 173,000 residents across our region.

Public health success is often measured by what doesn't happen—the disease you didn't catch, the foodborne illness you avoided, or the outbreak that never occurred. These quiet victories are the result of diligent, behind-the-scenes work by our dedicated team.

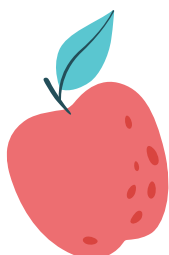
Our shared service model remains central to EHA's effectiveness. By pooling resources across five Constituent Councils, we deliver specialised environmental health services that are consistent, responsive, and cost-effective. This collaborative approach ensures we retain a critical mass of skilled professionals, enabling rapid responses to emerging issues and seamless service continuity.

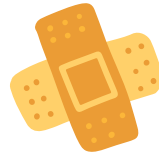
Immunisation continues to be one of the most impactful public health interventions. In 2024–2025, EHA administered 8,010 vaccinations to 3,829 clients through our public clinics. Our School Immunisation Program delivered 8,950 vaccines to Year 7 and 10 students across 20 schools, with coverage rates consistently exceeding the state average—a testament to the professionalism and care of our staff. We also supported 176 newly arrived families and children with immunisation assessments and updates, marking a 25% increase from the previous year.

Food safety remains a key priority. Our Environmental Health Officers conducted 1,488 inspections across 1,338 registered food premises.

The introduction of Standard 3.2.2A, requiring food handler training, a designated Food Safety Supervisor, and documented compliance, represents a significant regulatory shift. Notably, 20% of inspected businesses did not receive a Food Safety Star rating due to the absence of a Food Safety Supervisor, highlighting the need for continued education and support. As of 1 July 2025, 706 businesses are participating in the SA Health Food Star Rating Scheme, with 25% achieving a 5-star rating and 15% a 4-star rating. We also delivered five food safety training sessions to 36 participants.

Beyond immunisation and food safety, our team responded to 160 public health complaints and referrals—a decrease from the previous year, reflecting improved community engagement and issue management. We managed seven squalor and one hoarding case, which required complex, multi-agency collaboration. The ongoing lack of appropriate support services for these cases remains a sector-wide challenge.





Routine inspections were also conducted on 18 cooling towers and 8 warm water systems, resulting in two Legionella detections. Prompt decontamination measures were implemented to mitigate any risk.

As we look ahead, EHA remains focused on addressing the evolving challenges of public health, including those driven by climate change, population growth, increased density, and technological advancement. We will continue to strengthen food safety practices, expand immunisation coverage, and lead coordinated responses to complex public health issues.

The achievements outlined in this report are a direct result of the dedication, professionalism, and collaboration of our staff. We extend our sincere thanks to the entire EHA team for their outstanding work. We also acknowledge the invaluable support and guidance of the Board of Management, whose commitment continues to drive our mission forward.

Together, we look forward to building a healthier, safer, and more resilient community for all.



Michael Livori
Chief Executive Officer



Peter Cornish
Chairperson

During 2024-2025, we provided immunisation at our public clinics to 3,829 clients, administering 8,010 vaccinations and our School Immunisation Program delivered 8,950 vaccines to Year 7 and 10 students across 20 schools.





1

Governance

EHA is a body corporate, governed by a Board of Management comprised of two members from each Constituent Council.



Board of Management 2024–2025

EHA is a corporate entity managed by a Board with two representatives from each Constituent Council. The Board met five times during the year to address EHA's business (Table 1).

Finance Audit Committee

Members of EHA's Audit Committee include:

Madeleine Harding

Presiding Member

Natalie Caon

Independent Member

Cr Peter Cornish

Board Appointed Member

The Committee met on three occasions during the year.

* Board Member from June 2024 to December 2024 (August – November 2024 (2) meetings)

** Board Member from February 2025 to present (February – June 2025 (3) meetings)



City of
Norwood
Payneham
& St Peters



CAMPBELLTOWN
CITY COUNCIL



CITY OF
PROSPECT

TOWN OF



WALKERVILLE

Table 1: Board of Management Meeting Attendance 2024–2025

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





2

Immunisation

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

Public Immunisation Clinics

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

A total of 3,829 clients were provided with 8,010 vaccinations. This was a decrease of 9.4% in the number of clients and 0.76% increase in the number of vaccinations administered compared to the previous year (Graphs 1 & 2).

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



3,829
clients

↓ **360 DECREASE (9.4%)**
from last year

WERE
PROVIDED
WITH

8,010
vaccinations

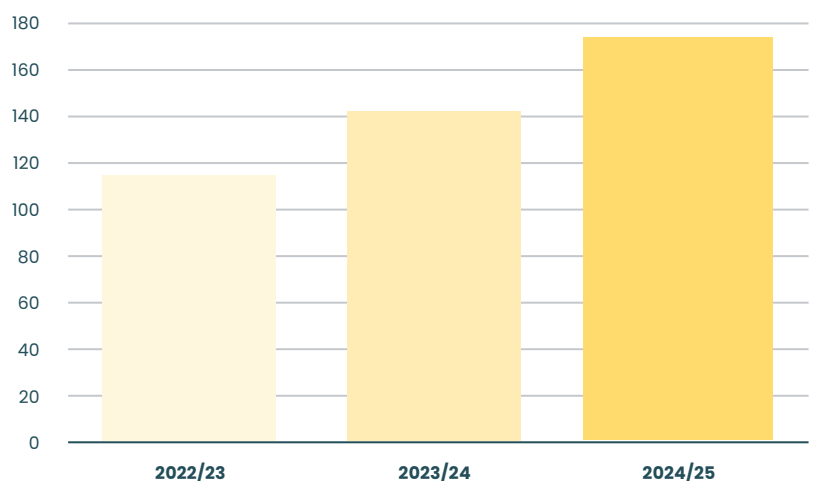
↑ **61 increase (0.76%)**
from last year



EHA provides a catch-up service for residents who have recently arrived in Australia or those with overseas immunisation records requiring upload to the Australian Immunisation Register (AIR).

In the past year, EHA has assisted 176 families and children with the assessment and updating of their immunisation history. This represents an increase of 30 clients (25%) over the previous 12 months (Graph 1). Following the assessment of immunisation records, families may attend public clinics to receive the required vaccines. Those without a Medicare card are required to pay for the vaccines.

Graph 1: 3 year comparison of the catch-up immunisation assessments completed



Graph 2: The combined demand for all immunisation services over the last year

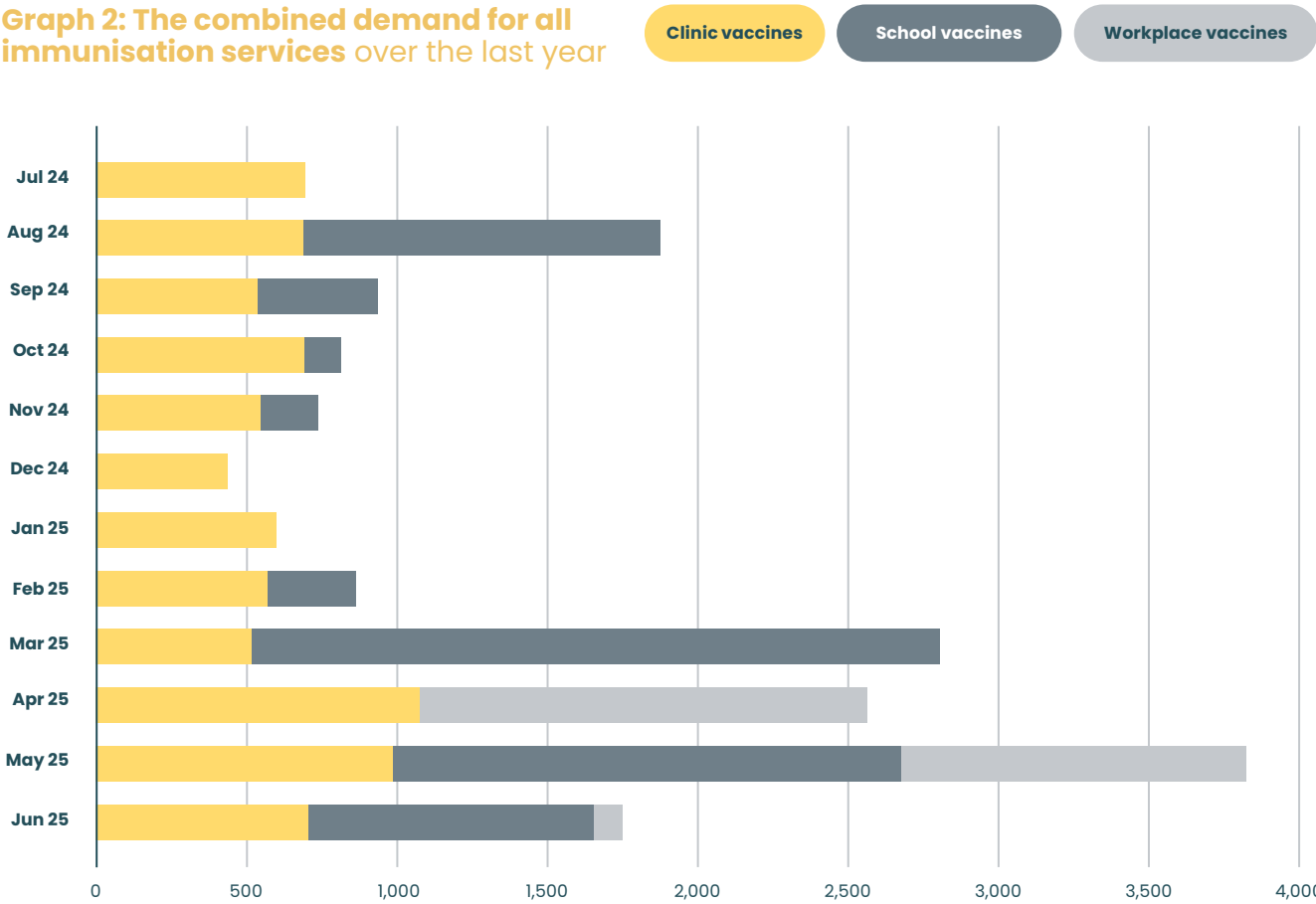
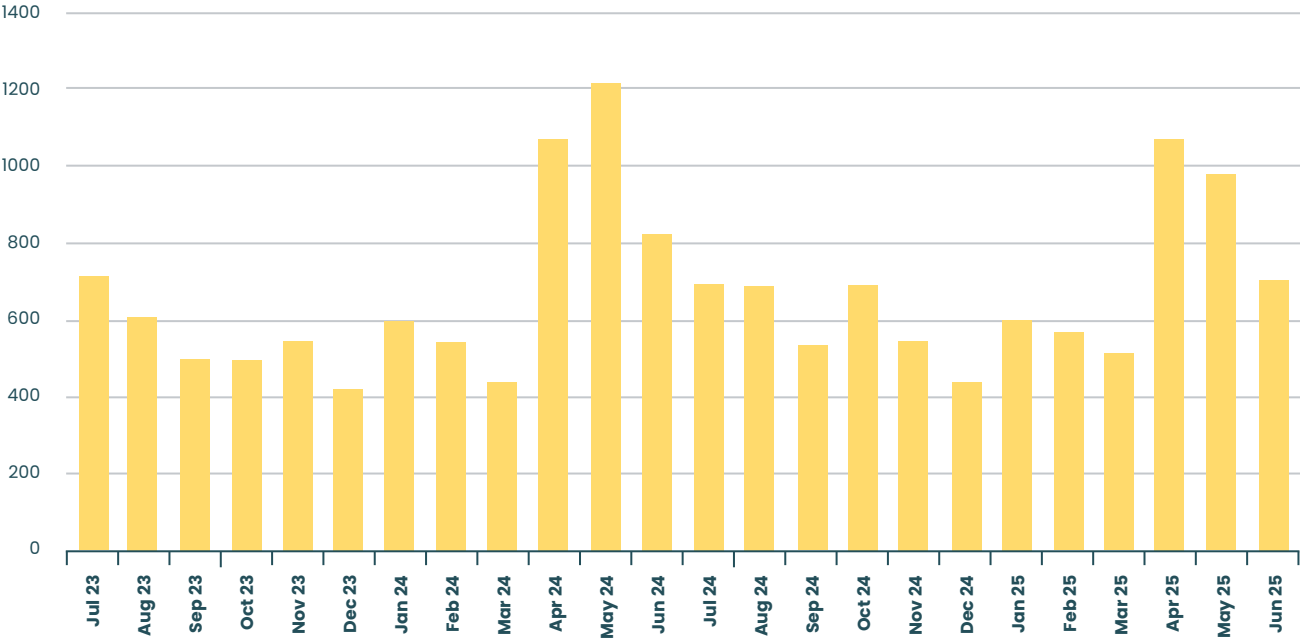


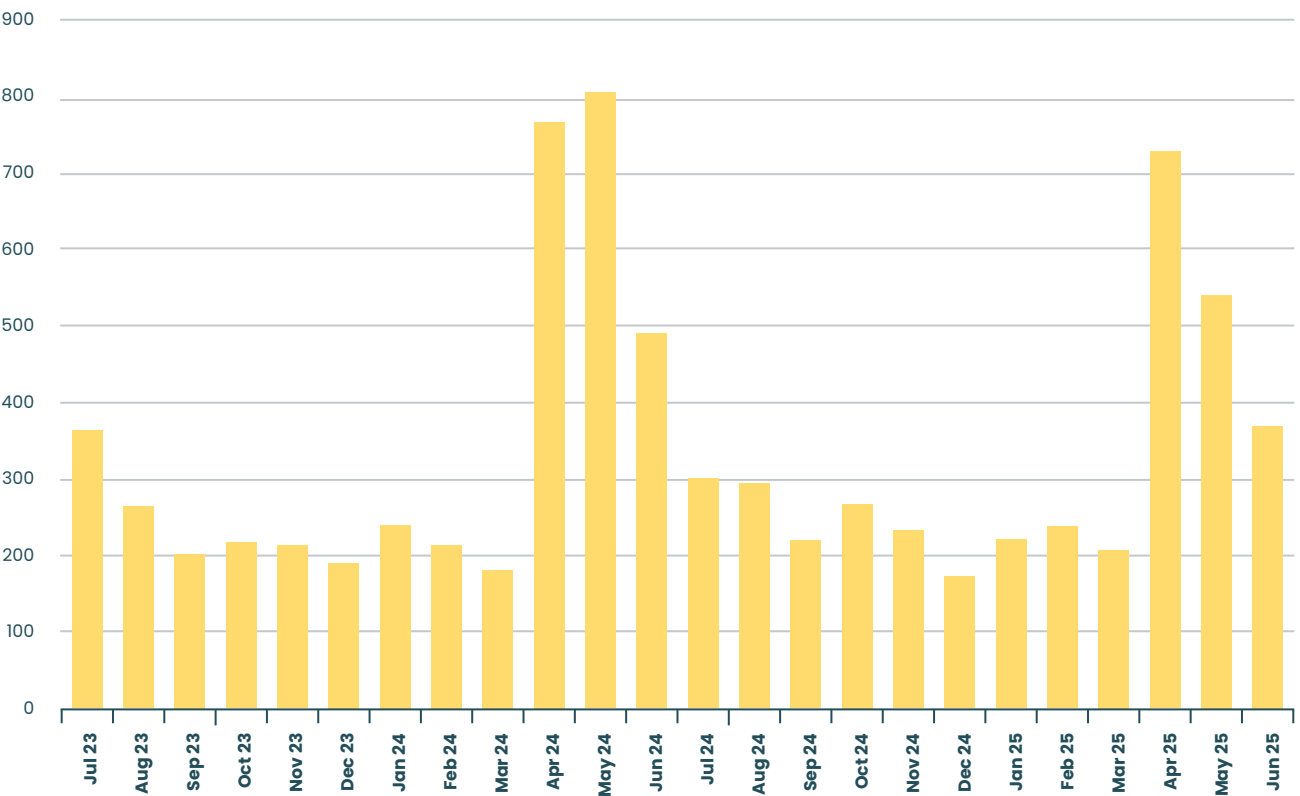
Table 2: The number of clients per council area and their choice of clinic venue

Where clients come from (Council Area)	Number of Clients from Council Area	Where clients attended (clinic venue by %)						Total %
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Unley	
Burnside	737	34.5%	7.5%	47.5%	2.0%	1.9%	6.6%	100%
Campbelltown	992	8.7%	24.7%	58.7%	0.9%	3.2%	3.8%	100%
NPSP	951	7.2%	6.4%	79.4%	1.3%	2.8%	2.9%	100%
Prospect	305	3.3%	3.0%	56.1%	26.2%	5.6%	5.9%	100%
Walkerville	145	9.0%	6.2%	59.3%	7.6%	15.9%	2.1%	100%
Unley	409	7.3%	0.5%	31.8%	0.2%	1.2%	58.9%	100%
Other	290	8.3%	9.0%	47.6%	4.1%	2.1%	29.0%	100%
Total Number Of Clients	3,829							

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



Graph 4: Client attendance at public immunisation clinics for the last 2 years



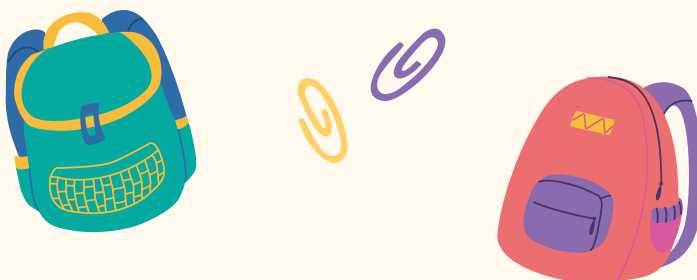
School Immunisation 2024 Program

During 2024, EHA completed 58 high school immunisation visits, across two year levels, to deliver the annual School Immunisation Program (SIP). A total of 8,950 vaccines were administered to Year 7 and 10 students (Table 3). The end of the Year 7 catch-up program and the finalisation of the Adelaide Hills Council contract led to fewer school visits and vaccinations compared to the previous year.



Table 3: School Vaccinations for Calendar Year to Date – January to December 2024

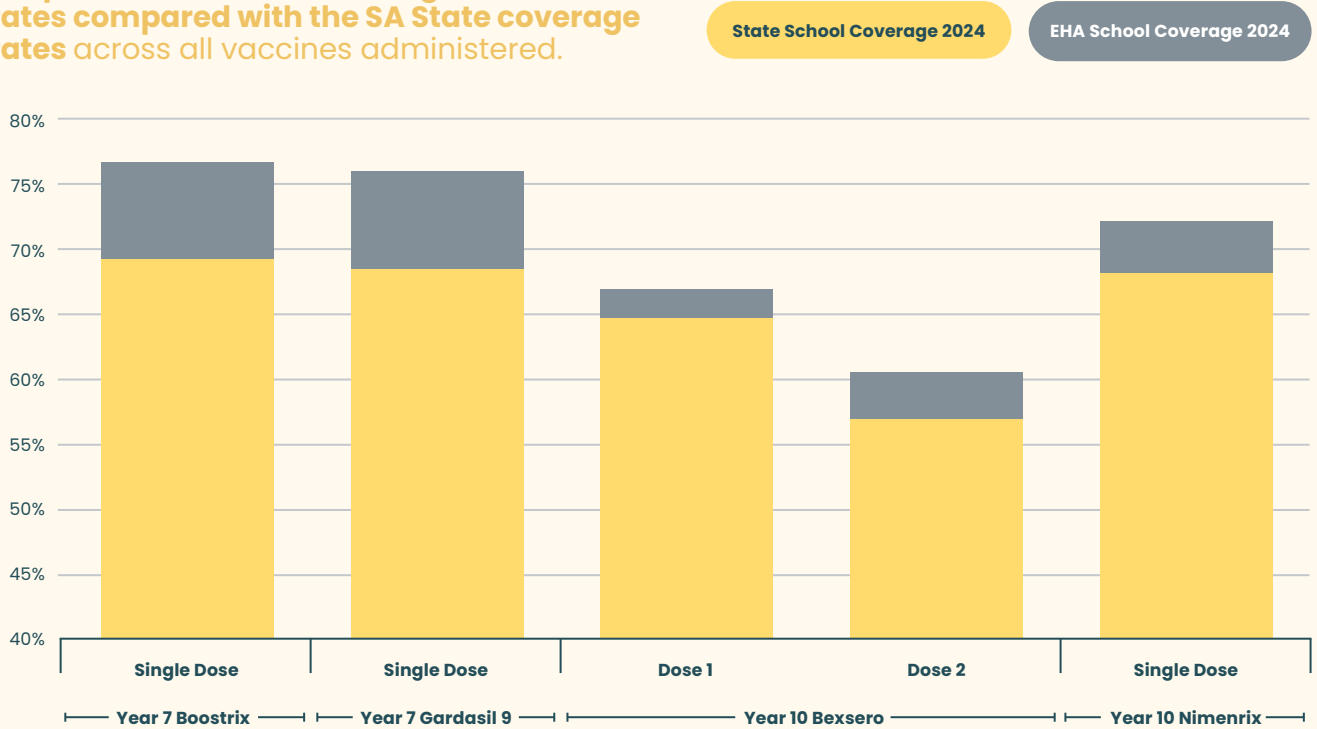
Council	Human Papillomavirus	Diphtheria Tetanus and Pertussis (dTpa)	Meningococcal (Men B) Dose 1	Meningococcal (Men B) Dose 2	Meningococcal ACWY	Total
Burnside	769	775	738	713	502	3,497
Campbelltown	303	309	214	201	242	1,269
NPSP	465	467	514	492	593	2,531
Prospect	118	121	100	85	108	532
Walkerville	75	77	77	70	88	387
Unley	136	136	151	134	177	734
Total	1,866	1,885	1,794	1,695	1,710	8,950



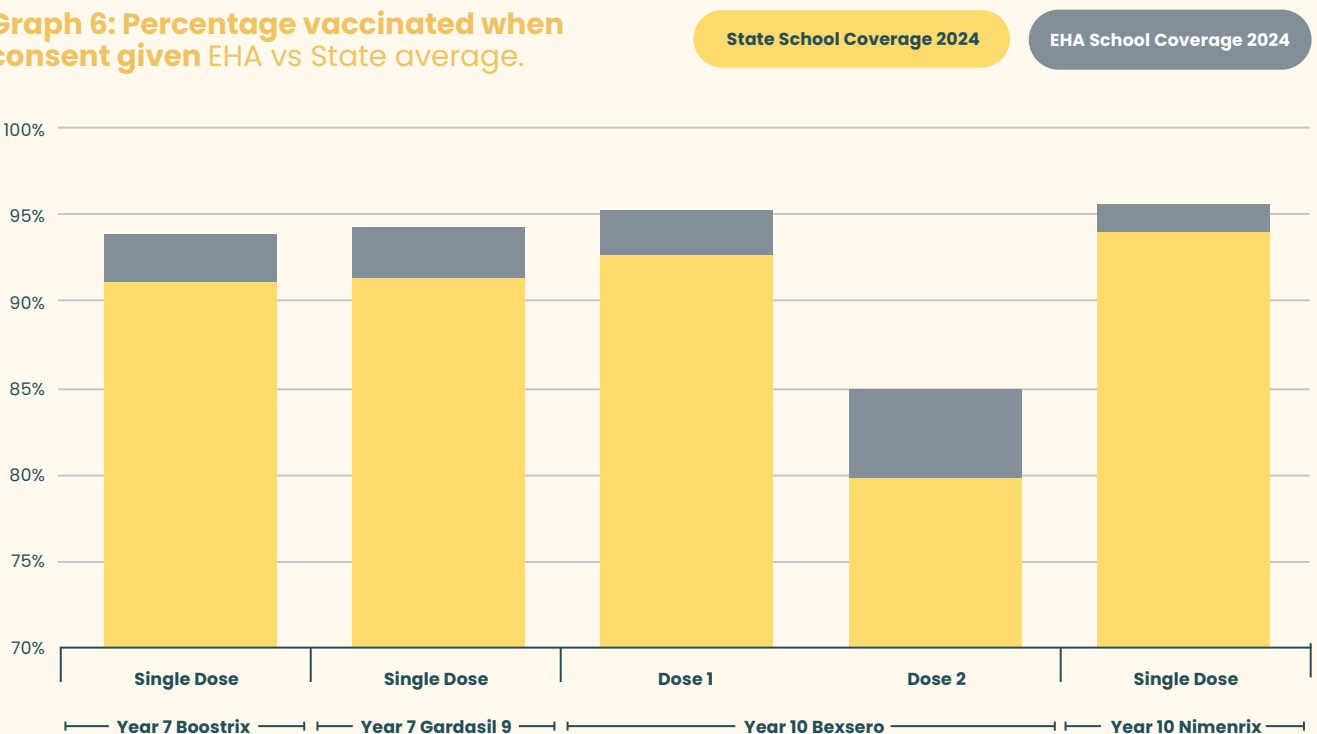


As can be seen in Graph 5, EHA's coverage rate continues to surpass the state average across all vaccines administered. Graph 6 shows the percentage of students that consented who were vaccinated.

Graph 5: EHA vaccine coverage rates compared with the SA State coverage rates across all vaccines administered.

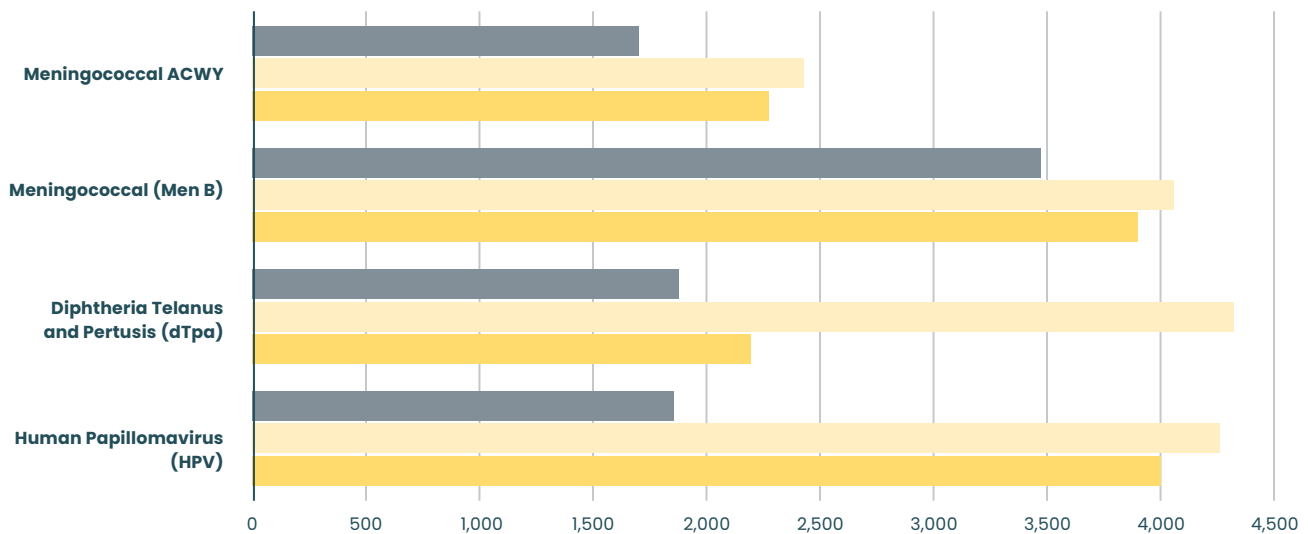


Graph 6: Percentage vaccinated when consent given EHA vs State average.

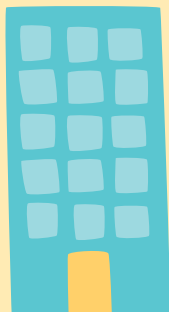




Graph 7: Comparison of School Vaccines administered by EHA over a 3-year period.



Workplace Immunisation Program 2025



Workplace visits

79



Vaccines administered

2,713

Between April to June 2025, Eastern Health Authority offered a Workplace Influenza vaccination service to public and private clients, including businesses, schools, childcare centres, and government

departments across metropolitan and greater Adelaide. Experienced nurses vaccinate staff onsite at convenient times, helping protect against influenza and promote employee wellbeing.



3

Public and Environmental Health

Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities

website: [NEHA Environmental health](#)



Complaints and Referrals

Environmental Health Officers investigate public health-related complaints and referrals from the public or State Government agencies under the SA *Public Health Act 2011*.

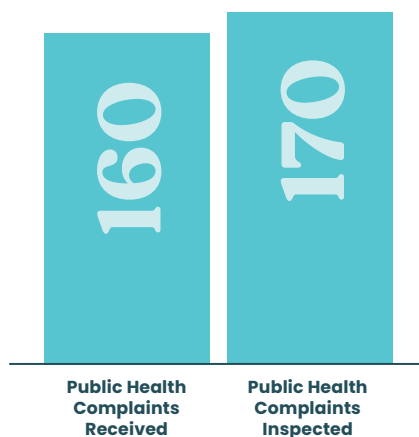
Public health related complaints/referrals from the public or State Government.

181
2022-23

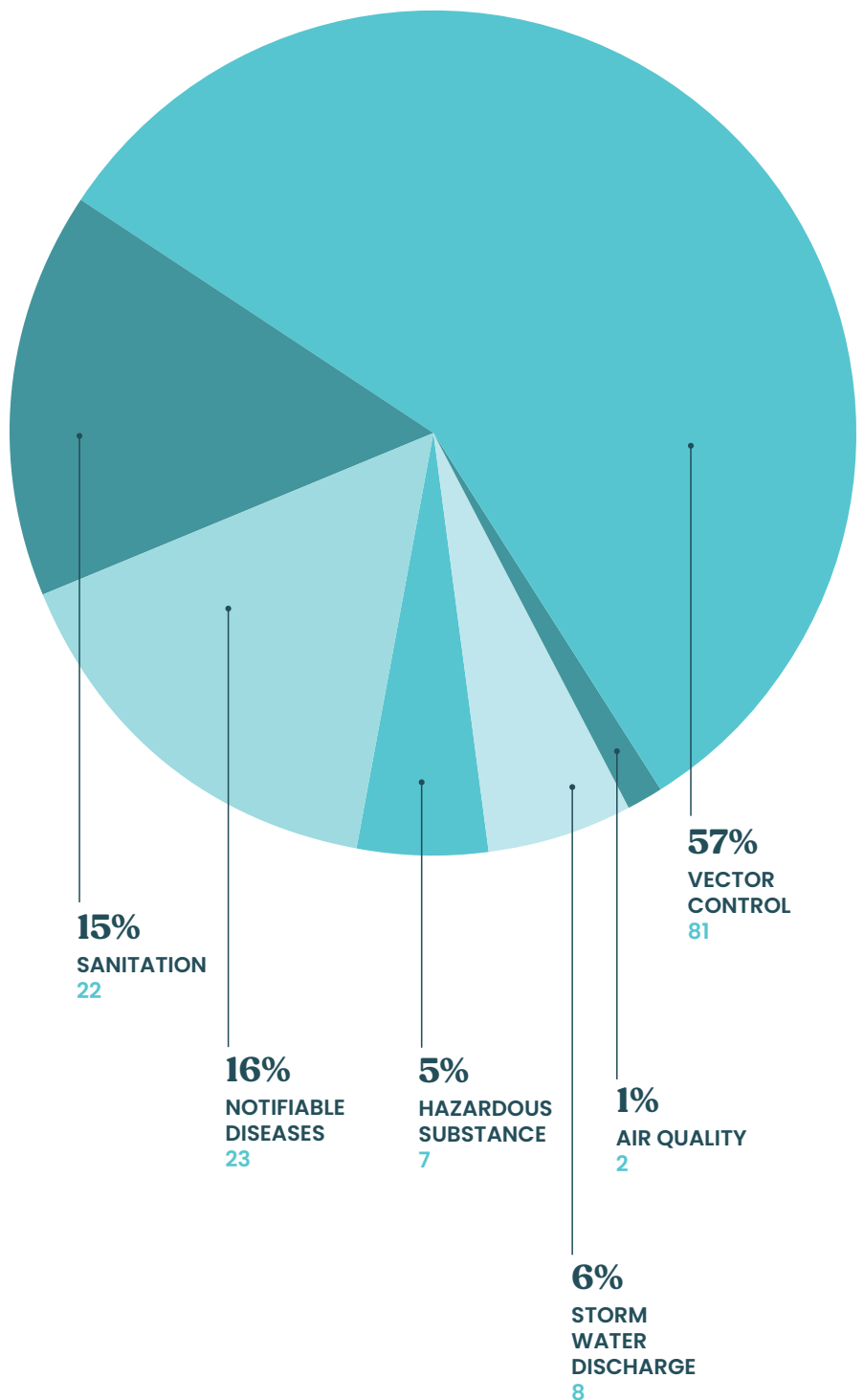
184
2023-24 →

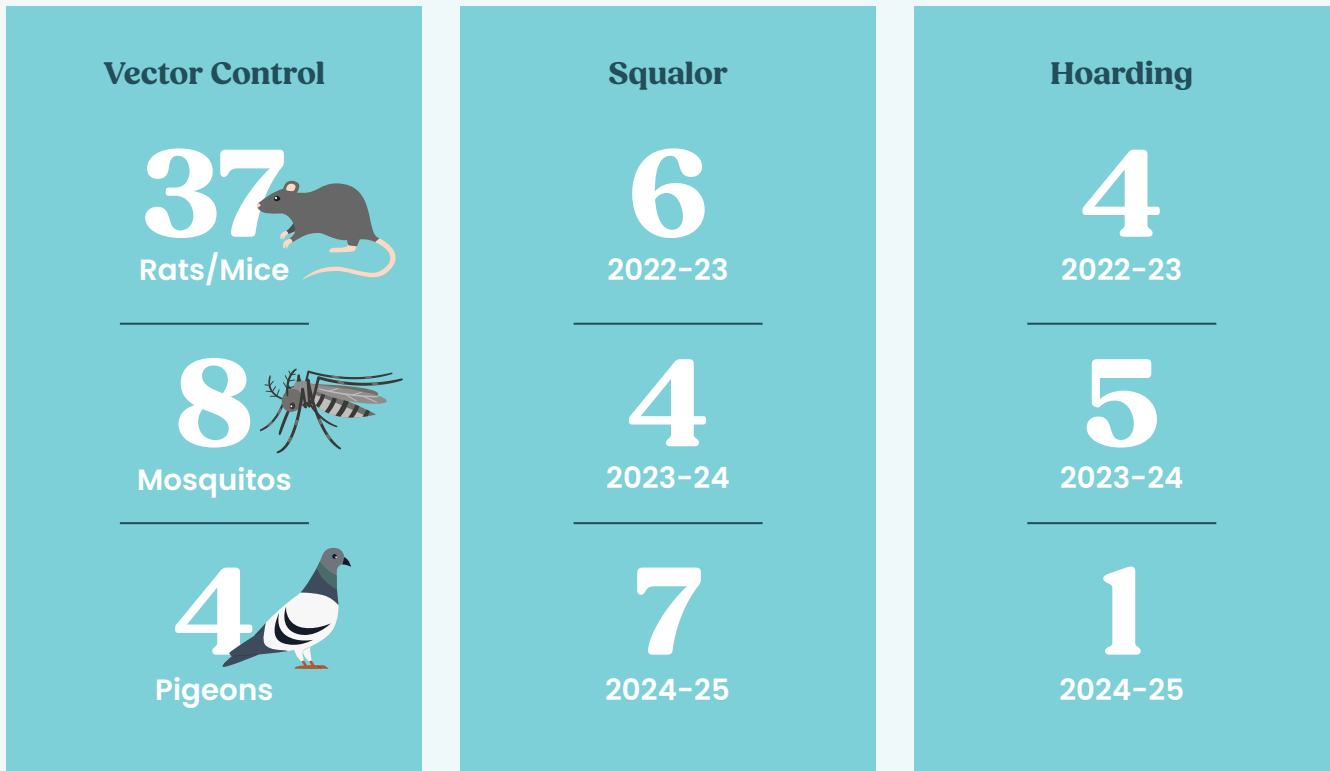
160
2024-25 ↓

Graph 9: Public Health Complaint Inspections

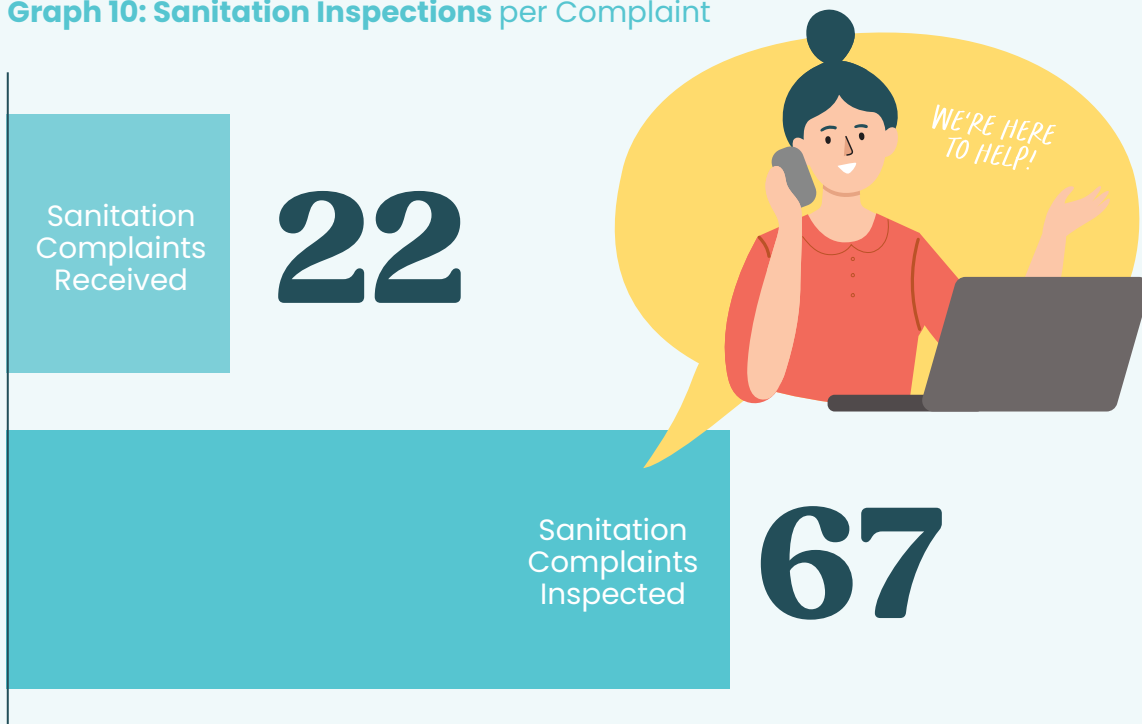


Graph 8: Public Health Complaint Category





Graph 10: Sanitation Inspections per Complaint



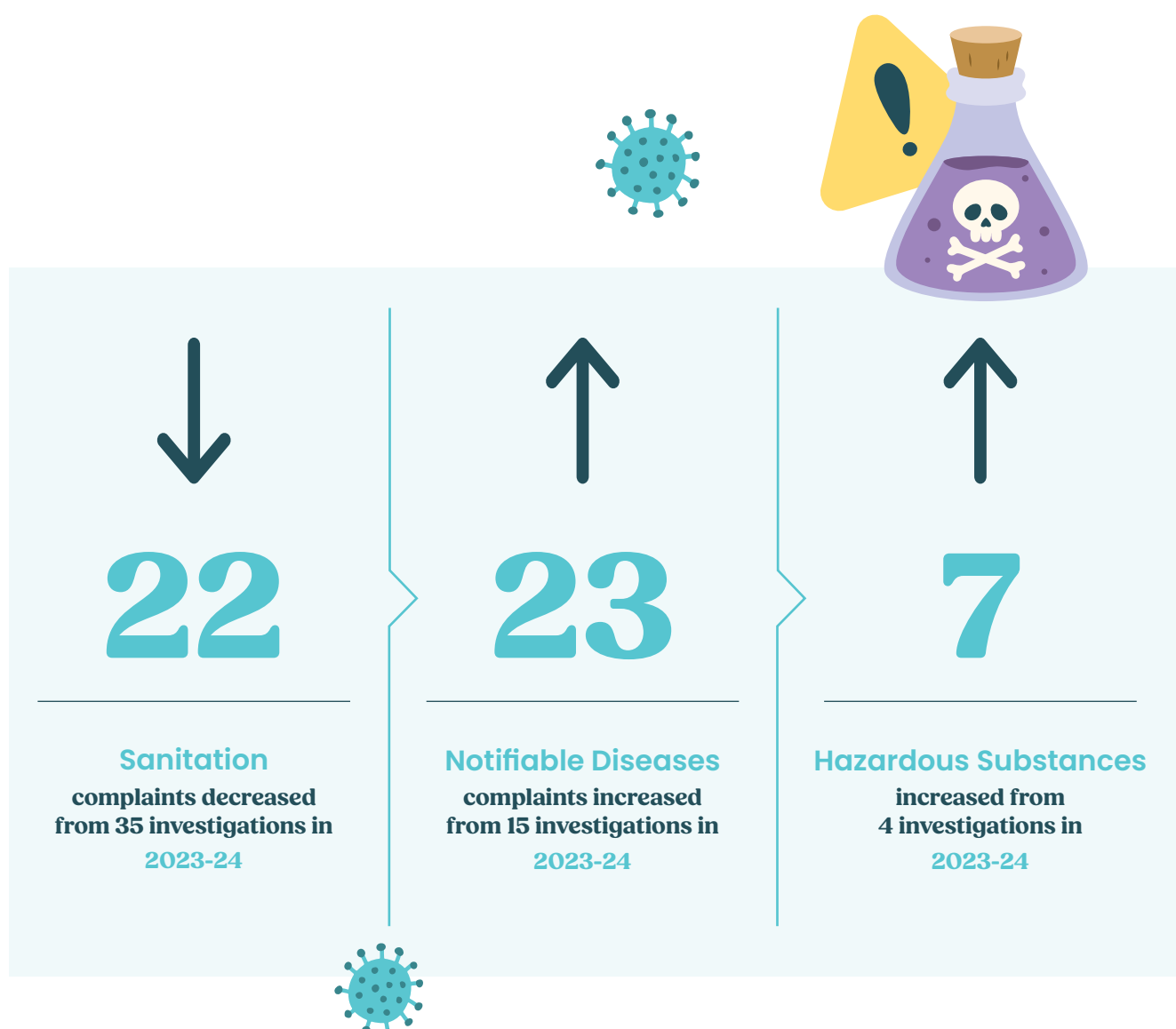
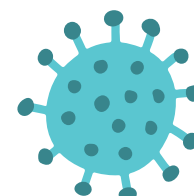


Table 4: Two year comparison of notifiable diseases within EHA's Constituent Council areas

	2023-24	2024-25
<i>Campylobacter</i>	259	227
<i>Salmonella</i>	61	49
<i>Legionellosis</i>	3	6
<i>Cryptosporidiosis</i>	41	23
Hepatitis A	1	1
Rotavirus	79	71

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



Monitoring and Surveillance

Cooling Towers and Warm Water Systems

Positive *Legionella* Detections

- 2 cases found during routine sampling at two warm water sites.
- 3 cases identified internally by two sites and reported to EHA.

6 *Legionella* Disease Notifications

- All notifications required desktop investigations.
- All notifications required onsite sampling.
 - 2 investigations detected positive *Legionella*.
 - 2 sites required further action and decontamination.
 - 1 site was associated with notifiable cases.

Waste Control Systems

Some areas within EHA's catchment are not connected to SA Water Sewer or a Community Wastewater Management Scheme and therefore require an approved onsite wastewater system.

One onsite wastewater application was received and approved; there are no pending applications. Out of 181 service reports, one required additional action. No complaints were recorded.



Public Swimming Pools and Spas



42

swimming pool
and spas at

27 sites

72

Routine
inspections

11

Follow-up
inspections

3

Complaint
inspections

5

Cryptosporidium
disease
investigations

Personal Care and Body Art (PCBA)



17

high-risk tattoo inspections
were undertaken

No follow-up
inspections
were required.



2

Complaints at
two separate
beauty premises

No follow-up
inspections
were required.

Health Care and Community Services



Licensing

4

Licence renewal applications were received and approved

Monitoring

11

Routine licensing audits

Complaints

1

Complaint investigation was undertaken





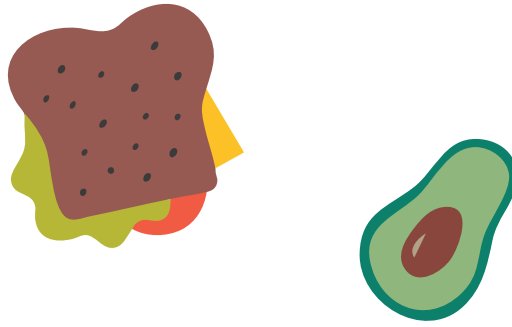
4

Food Safety

EHA administers the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.



Food Safety Inspections

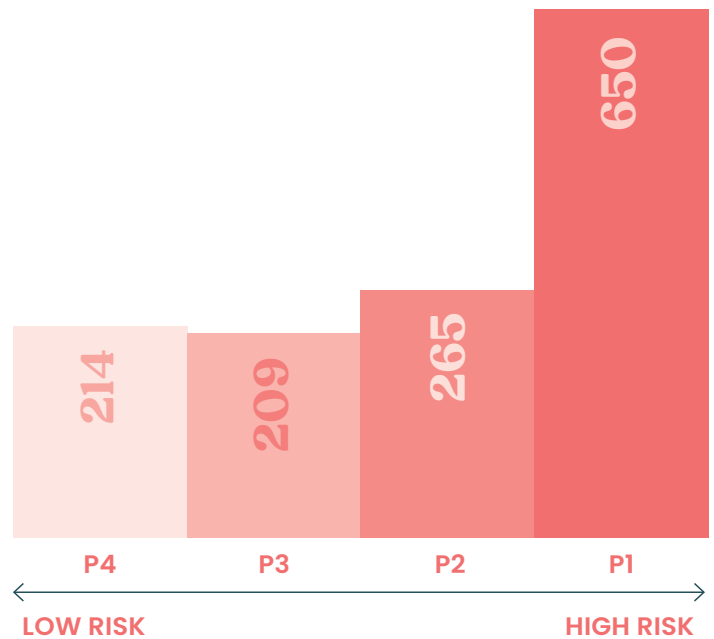


During the year EHA undertook 1,488 inspections under the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks.

The SA Health Food Safety Rating Scheme Checklist (FSRS) is used to assess business compliance with food safety standards at routine inspections. EHA commenced participation in the SA Health FSRS on 1 July 2021. 708 businesses are currently captured by the scheme. FSRS applies to only to P1 and P2 food service businesses within EHA's Constituent Councils who sell food to consumers direct from site of inspection for 'immediate' consumption.

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

Graph 11: Number of food businesses per risk classification.



1,338

**Known food premises
are operating**
as at 30.06.2025





Graph 12: Total Number of inspections in 2024-25

1,488

total food safety inspections

99

EVENTS

14

FITOUT

95

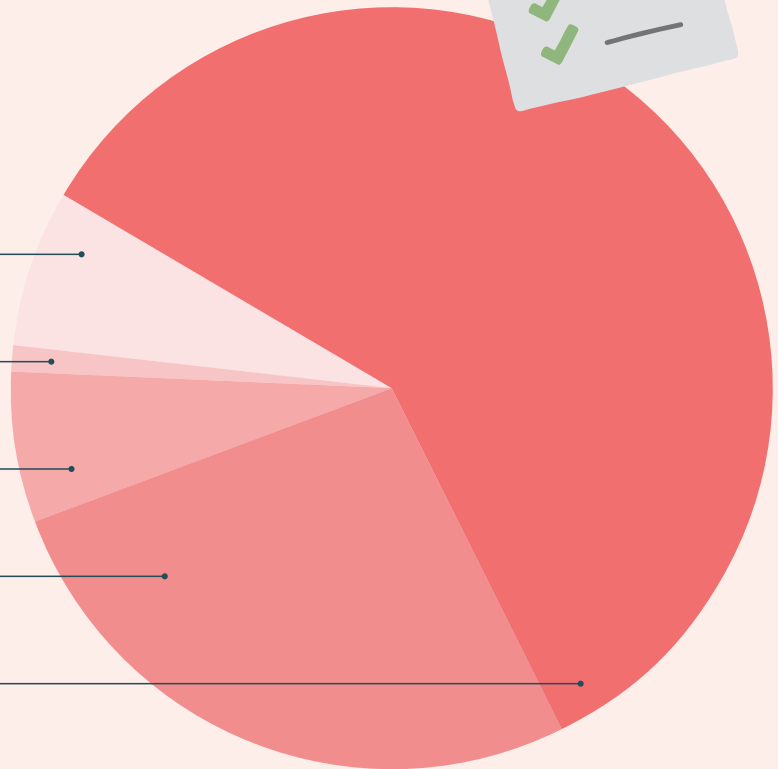
COMPLAINT

396

FOLLOW-UP

884

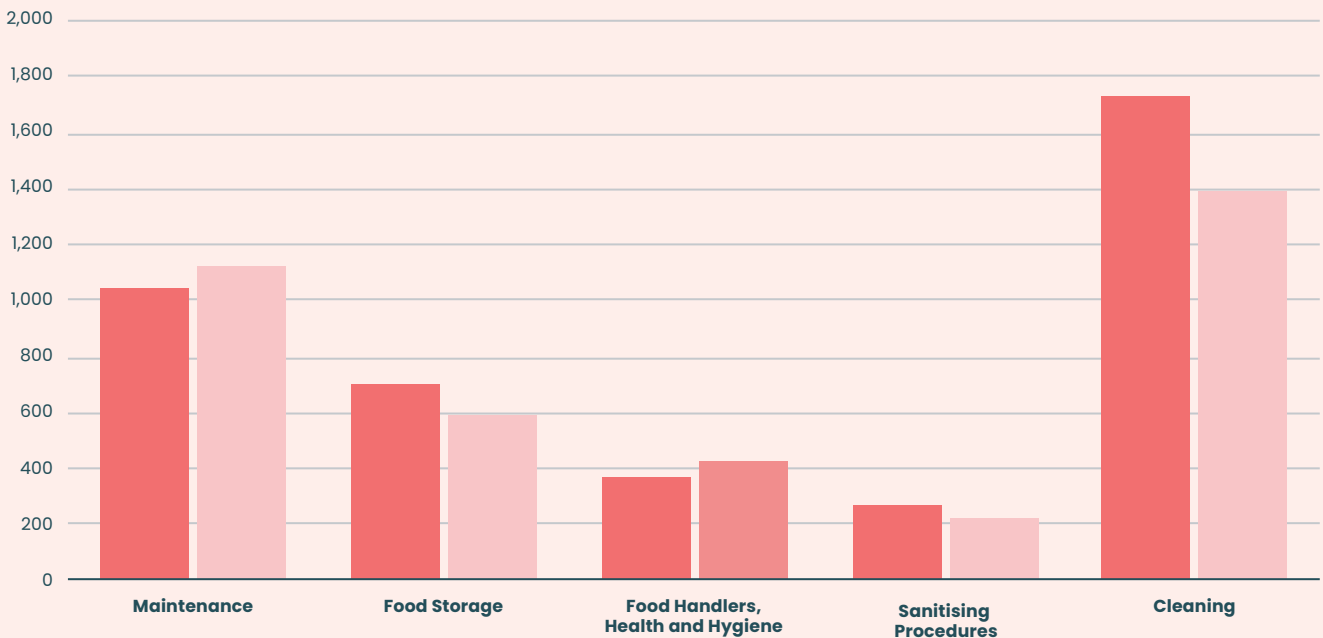
ROUTINE



Graph 13: Two-year comparison of food safety non-compliance types found in routine inspections, 2024-25

23/24

24/25



SA Health Food Star Rating Scheme

A total of

678

businesses are captured within the FSRs inspections.

★★★★★

25%

↓ **9% DECREASE**
from last year

★★★★☆

15%

↓ **6% DECREASE**
from last year

★★★★☆☆

6%

↓ **10% DECREASE**
from last year

☆☆☆☆☆

54%

↑ **24% INCREASE**
from last year



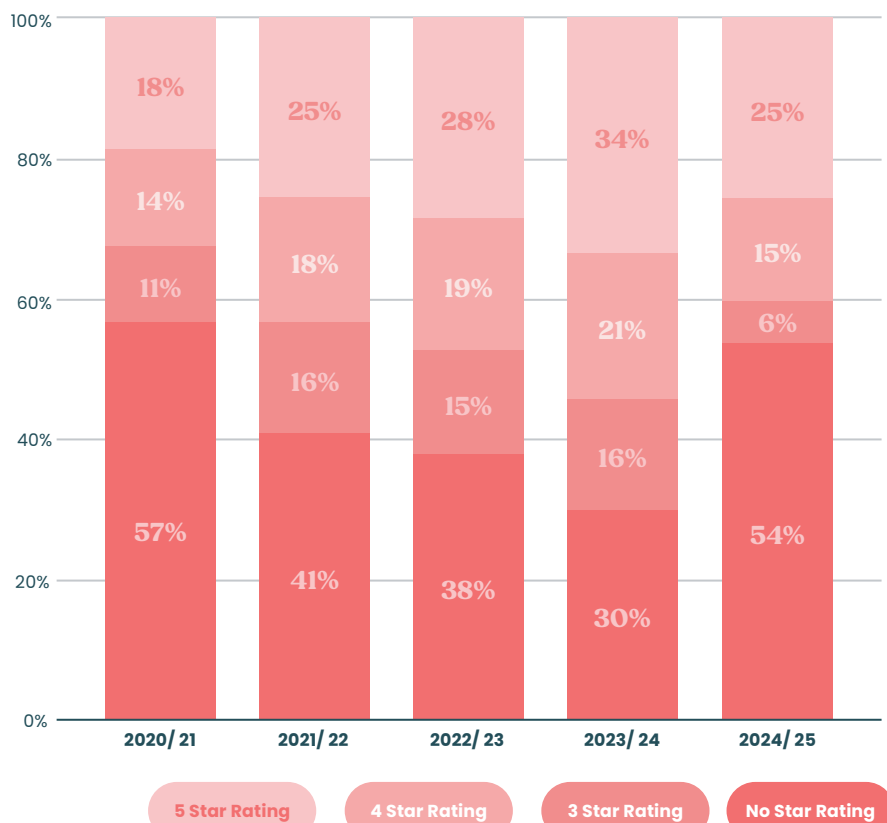
Food Safety Management Tools – Standard 3.2.2A

As of 8 December 2023, Standard 3.2.2A requires food service, catering businesses, and certain food retailers to implement two or three new food safety management tools, depending on their risk level. These include mandatory food handler training, a requirement to have a 'food safety supervisor', and substantiation of key food handling activities.

A business that has not met the requirement to have a 'food safety supervisor' is not eligible for a star rating.

During the year 135 businesses that would have normally received a star rating (scores of 0-11 points) fell within this category. As depicted in graph 14, five-year comparative analysis of Food Safety Rating Scheme Performance, this development has negatively impacted the observed trend. During the previous 4 year period, the number of businesses receiving star ratings, particularly five-star ratings, has demonstrated a consistent annual increase.

Graph 14: Five year comparison of the percentage of captured food businesses receiving a star rating

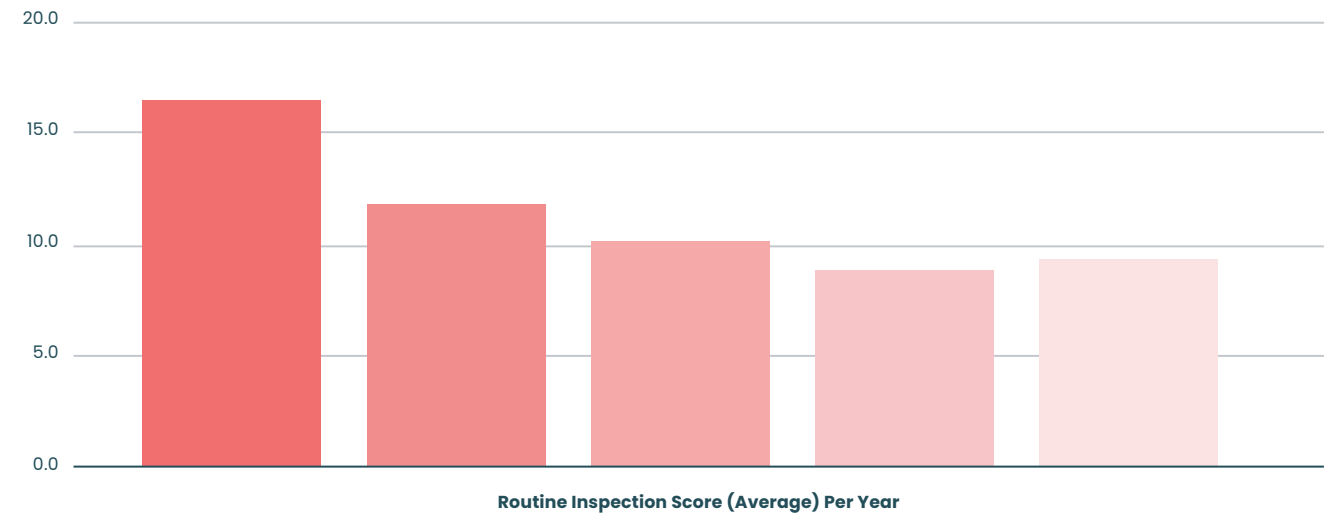


All food businesses receive a 'performance score' during their routine inspection. Depending on the degree of non-compliance each element is scored 1, 4 or 8 points. A low score indicates good

performance, and a higher score indicates poor performance. Graph 15 depicts the average compliance scores received for all businesses at routines inspections in the previous five financial years.

As demonstrated in the graph, over the five year period the average score has decreased, indicating an improved level of compliance with the Food Safety Standards.

Graph 15: The average compliance scores received for the past 5 financial years



Food Safety Enforcement

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

Table 5: Number of businesses requiring legal action per risk rating

	P1	P2	P3
Warning Letter	16	4	0
Improvement Notices	159	38	0
Offences Expiated	8	2	0
Prohibition Orders	3	1	0

Graph 16: The graduated response to enforcement under the Food Act 2001



Improvement Notices

197

130 Improvement Notices issued relating to Standard 3.2.2A

5.6%

of routine inspections resulted in the issue of an Improvement Notice



Expiations

10

10 expiation notices were issued to 9 food businesses under the Food Act 2001

1 business was issued 2 separate expiations during the year

1.13%

of routine inspections resulted in the issue of an Expiation Notice

Food Safety Audits

Scheduled food safety audits of food businesses serving food to vulnerable population.



89

scheduled audits



35% DECREASE
from last year

48

Within EHA

41

Outside of EHA'S area

1

Follow-up audits

Food Safety Complaints



95

food related complaints



9.8% DECREASE
from last year

19%

Alleged food poisoning

15%

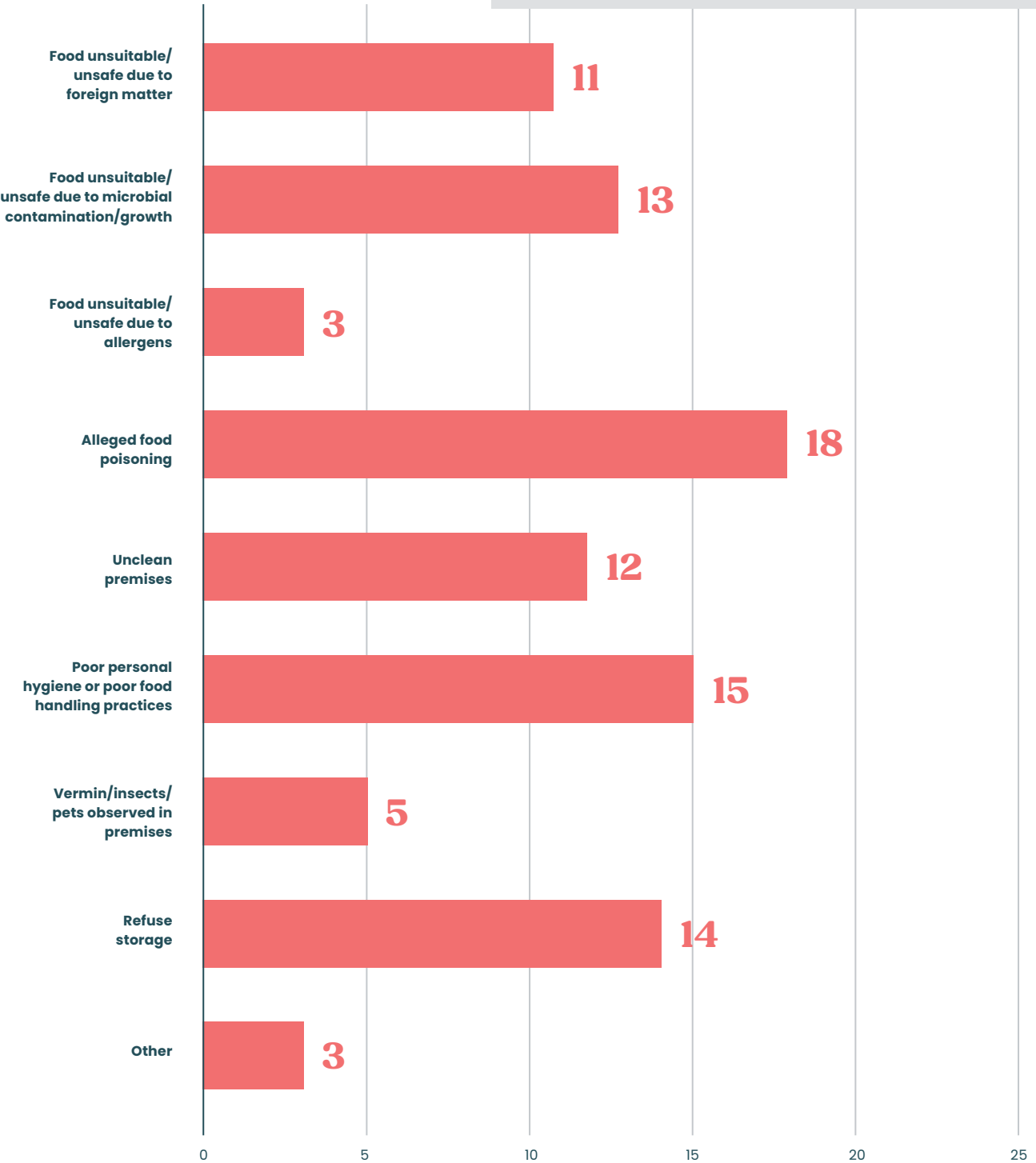
Refuse storage

16%

Poor personal hygiene and food handling practices



Graph 17: Types of Food Complaints
received in 2024-25



Promotional

Food Safety Training

During the 2024–25 financial year, EHA conducted five training sessions on food safety fundamentals, with a total of 36 participants.

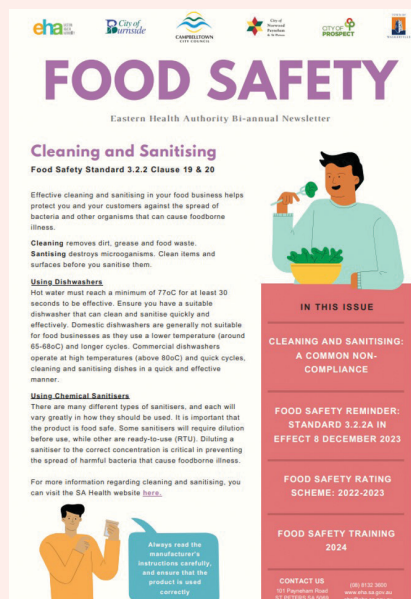
The updated session is designed to inform food handlers about basic food safety principles and includes interactive activities to reinforce learning. These sessions are provided at no cost to food businesses within the Constituent Councils and are available to out-of-area businesses for a nominal fee.



EHA Food Safety Bi-Annual Newsletters

A biannual food safety newsletter is distributed to all food businesses within EHA's five Constituent Councils, with issues released in December and June. This one-page communication shares information about key legislative updates, highlights food safety practices, and lists important training dates and reminders relevant to food businesses.

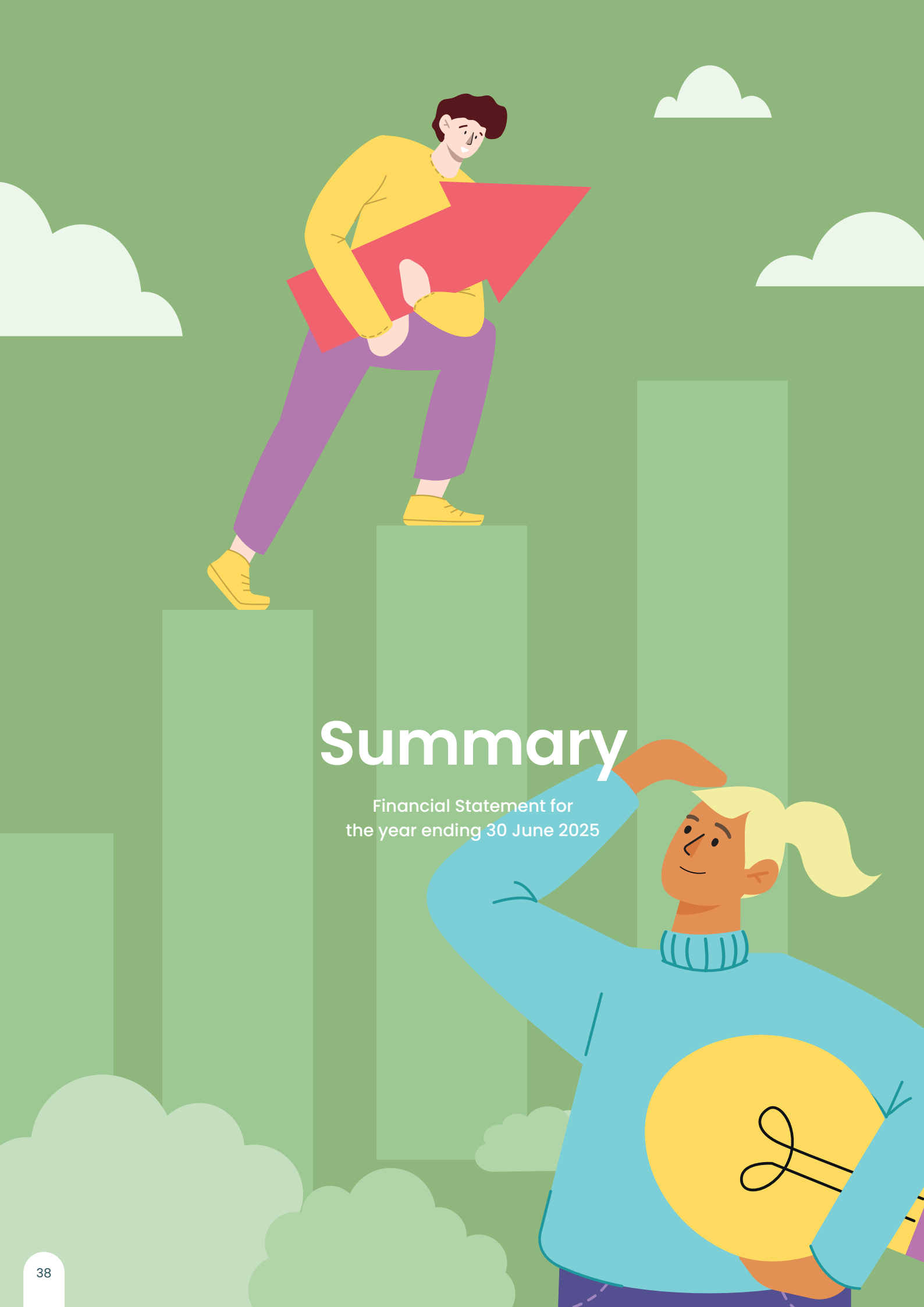
Topics included temporary events, Food Safety Supervisor roles, hand washing, glove use, and raw and ready-to-eat food storage. The newsletter also promoted EHA's Food Safety Training and highlighted positive business feedback regarding EHO professionalism.



Food Safety Fact Sheets

Food Safety Information Sheets were published on the EHA website to inform both businesses and the local community. Themes included home refrigeration tips and understanding use-by and best-before dates.





Summary

Financial Statement for
the year ending 30 June 2025

	2024	2025
INCOME		
Council Contributions	1,970,200	2,094,100
Statutory charges	152,387	164,917
User charges	414,731	338,543
Grants, subsidies and contributions	249,436	248,910
Investment income	37,380	52,777
Other income	913	20,971
TOTAL INCOME	2,825,407	2,920,218
EXPENSES		
Employee Costs	1,847,846	1,823,552
Materials, contracts & other expenses	636,970	649,271
Depreciation, amortisation & impairment	175,901	183,012
Finance costs	36,923	64,887
TOTAL EXPENSES	2,697,640	2,720,722
OPERATING SURPLUS (DEFICIT)		
Asset disposal & fair value adjustments	(5,287)	(7,604)
NET SURPLUS/(DEFICIT)	122,120	191,892
Other Comprehensive Income	-	-
TOTAL COMPREHENSIVE INCOME	122,120	191,892
CURRENT ASSETS		
Cash and cash equivalents	954,882	1,113,745
Trade and Other Receivables	187,908	146,035
TOTAL CURRENT ASSETS	1,142,790	1,259,780
NON-CURRENT ASSETS		
Property, Plant & Equipment	999,746	1,244,915
TOTAL NON-CURRENT ASSETS	999,746	1,244,915
TOTAL ASSETS	2,142,536	2,504,695
CURRENT LIABILITIES		
Trade & Other Payables	198,870	80,132
Borrowings	139,565	126,237
Provisions	289,788	285,472
Liabilities relating to Non-current Assets held for Sale	628,223	491,841
TOTAL CURRENT LIABILITIES	-	-
NON-CURRENT LIABILITIES		
Borrowings	782,210	1,093,202
Provisions	33,030	28,687
TOTAL NON-CURRENT LIABILITIES	815,240	1,121,889
TOTAL LIABILITIES	1,443,463	1,613,730
NET ASSETS	699,073	890,965
EQUITY	-	-
Accumulated Surplus	699,073	890,965
TOTAL EQUITY	699,073	890,965

Eastern Health Authority
General Purpose Financial Reports
for the year ended 30 June 2025

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EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Health Authority (EHA) to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of EHA's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect EHA's accounting and other records.

Michael Livori
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish
CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date: 27/8/2025

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2025

	Notes	2025 \$	2024 \$
INCOME			
Council contributions	2	2,094,100	1,970,200
Statutory charges	2	164,917	152,387
User charges	2	338,543	414,731
Grants, subsidies and contributions - Operating	2	248,910	249,436
Investment income	2	52,777	37,380
Other income	2	20,971	913
Total Income		2,920,218	2,825,047
EXPENSES			
Employee costs	3	1,823,552	1,847,846
Materials, contracts & other expenses	3	649,271	636,970
Depreciation, amortisation & impairment	3	183,012	175,901
Finance costs	3	64,887	36,923
Total Expenses		2,720,722	2,697,640
OPERATING SURPLUS / (DEFICIT)		199,496	127,407
Asset disposal & fair value adjustments	4	(7,604)	(5,287)
NET SURPLUS / (DEFICIT)		191,892	122,120
transferred to Equity Statement		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		191,892	122,120

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2025

		2025	2024
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,113,745	954,882
Trade & other receivables	5	146,035	187,908
Total Current Assets		1,259,780	1,142,790
Non-current Assets			
Property, plant & equipment	6	1,244,915	999,746
Total Non-current Assets		1,244,915	999,746
Total Assets		2,504,695	2,142,536
LIABILITIES			
Current Liabilities			
Trade & other payables	7	80,132	198,870
Borrowings	7	126,237	139,565
Provisions	7	285,472	289,788
Total Current Liabilities		491,841	628,223
Non-current Liabilities			
Borrowings	7	1,093,202	782,210
Provisions	7	28,687	33,030
Total Non-current Liabilities		1,121,889	815,240
Total Liabilities		1,613,730	1,443,463
NET ASSETS		890,965	699,073
EQUITY			
Accumulated surplus		890,965	699,073
TOTAL EQUITY		890,965	699,073

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

Eastern Health Authority **Statement of Changes in Equity** **for the year ended 30 June 2025**

	Notes	Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
		\$	\$	\$	\$
2025					
Balance at end of previous reporting period		699,073	-	-	699,073
Net Surplus / (Deficit) for Year		191,892	-	-	191,892
Balance at end of period	9	890,965	-	-	890,965

2024					
Balance at end of previous reporting period		576,953	-	-	576,953
Net Surplus / (Deficit) for Year		122,120	-	-	122,120
Balance at end of period	9	699,073	-	-	699,073

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

Eastern Health Authority
Statement of Cash Flows
for the year ended 30 June 2025

		2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
Council Contributions		2,282,569	1,970,200
Fees & other charges		164,917	152,387
User charges		384,115	498,191
Investment receipts		52,357	35,775
Grants utilised for operating purposes		248,910	249,436
Other revenues		521	913
Payments:			
Employee costs		(1,923,959)	(1,821,964)
Materials, contracts & other expenses		(844,973)	(590,639)
Finance payments		(67,473)	(36,923)
Net Cash provided by (or used in) Operating Activities		296,984	457,376
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments:			
Expenditure on renewal/replacement of assets		(24,609)	-
Expenditure on new/upgraded assets		-	(14,141)
Net Cash provided by (or used in) Investing Activities		(24,609)	(14,141)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments:			
Repayment of principal portion of lease liabilities		(113,512)	(133,122)
Net Cash provided by (or used in) Financing Activities		(113,512)	(133,122)
Net Increase (Decrease) in cash held		158,863	310,113
Cash & cash equivalents at beginning of period	8	954,882	644,769
Cash & cash equivalents at end of period	8	1,113,745	954,882

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025
Note 1 - Material Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared on a going concern basis using the historical cost convention in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying EHA's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are material to the financial statements are specifically referred to in the relevant sections of these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

EHA is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Road, St Peters SA 5069. These consolidated financial statements include EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

3.1 Revenue

EHA recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which EHA expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when EHA enters into transactions where the consideration to acquire an asset is materially less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable EHA to acquire or construct a recognisable non-financial asset that is to be controlled by EHA. In this case, EHA recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1 - Material Accounting Policies

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

Cash assets include all amounts readily convertible to cash on hand at EHA's option with an immaterial risk of changes in value with a maturity of three months or less from the date of acquisition.

4.2 Other Financial Instruments

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments also form part of Note 9.

5 Infrastructure, Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by EHA includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by EHA for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. No capitalisation threshold is applied to the acquisition of land or interests in land.

5.3 Depreciation of Non-Current Assets

Plant and equipment assets recognised are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of EHA, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

5.4 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if EHA were deprived thereof, are not subject to impairment testing.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash inflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025
Note 1 - Material Accounting Policies

6 Payables

6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

6.2 Payments Received in Advance & Deposits

Amounts (other than grants) received from external parties in advance of service delivery, and security deposits held against possible damage to EHA assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

7 Borrowings

Borrowings are initially recognised at fair value net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

8 Provisions

8.1 Employee Benefits

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on-costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as EHA experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. EHA does not make payment for untaken sick leave.

Superannuation:

EHA makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 12.

9 Leases

EHA assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

EHA as a lessee

EHA recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

i) Right-of-use assets

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1 - Material Accounting Policies

EHA recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

ii) Lease liabilities

At the commencement date of the lease, EHA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, EHA uses its incremental borrowing rate or the interest rate implicit in the lease.

10 Goods & Services Tax

In accordance with interpretation of Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 \$	2024 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		588,959	549,526
Campbelltown City Council		530,383	485,862
City of Norwood, Payneham & St Peters		641,814	623,600
City of Prospect		248,997	222,106
Town of Walkerville		83,947	89,106
		2,094,100	1,970,200
STATUTORY CHARGES			
Inspection Fees: Food		131,505	122,913
Inspection Fees: Legionella		8,256	7,892
SRF Licences		1,636	1,587
Fines & Expiation Fees		23,520	19,995
		164,917	152,387
USER CHARGES			
Immunisation: Clinic Vaccines		100,566	92,513
Immunisation: Service Provision		77,422	121,000
Immunisation: Worksite Vaccines		74,355	78,336
Immunisation: Clinic Service Fee		3,560	2,775
Food Auditing		82,640	120,107
		338,543	414,731
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		52,777	37,380
		52,777	37,380
OTHER INCOME			
Motor Vehicle Reimbursements		-	364
Sundry		20,971	549
		20,971	913
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Other grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		226,452	228,138
Immunisation: AIR		22,458	21,298
Total Grants all sources		248,910	249,436
Sources of grants			
<i>Other</i>		248,910	249,436
		248,910	249,436

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 3 - EXPENSE

		2025	2024
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and wages		1,589,097	1,620,120
Employee leave expense		24,887	23,783
Superannuation - defined contribution plan contributions	12	160,152	158,379
Superannuation - defined benefit plan contributions	12	21,086	19,884
Workers' compensation insurance		18,806	23,646
Other Agency Staff and Medical Officer		9,524	2,034
Total Operating Employee Costs		1,823,552	1,847,846
Total Number of Employees		14	18
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's remuneration			
- Auditing the financial reports		8,000	9,500
Bad and doubtful debts		47,361	6,939
Goverance expenses		7,755	10,574
Lease Expenses - short term leases	11	9,018	15,736
Subtotal - Prescribed Expenses		72,134	42,749
<u>Other Materials, Contracts & Expenses</u>			
Accounting		7,193	4,658
Contractors		61,688	31,352
Energy		11,880	18,327
Fringe benefis tax		26,175	14,480
Human resources		16,602	27,159
Income protection		21,679	29,536
Insurance		50,994	56,586
IT licensing and support		146,242	145,357
Legal expenses		15,075	6,061
Motor vehicle expenses		22,607	19,564
Office rent		-	-
Parts, accessories & consumables		114,521	136,213
Printing and stationary		16,048	20,071
Staff training		18,127	26,528
Sundry		25,097	36,984
Telephone		16,742	15,947
Work health & safety consultancy		6,467	5,398
Subtotal - Other Materials, Contracts & Expenses		577,137	594,221
		649,271	636,970

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 3 - EXPENSE con't

		2025	2024
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		23,642	23,642
Office Equipment, Furniture & Fittings		10,862	11,337
Right of Use Assets	11	148,508	140,922
		183,012	175,901
FINANCE COSTS			
ATO interest		6,266	-
Interest on Leases		58,621	36,923
		64,887	36,923

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

		2025	2024
	Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		-	-
Less: Carrying amount of assets sold		<u>7,604</u>	<u>5,287</u>
Gain (Loss) on disposal		<u>(7,604)</u>	<u>(5,287)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS			
		<u>(7,604)</u>	<u>(5,287)</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 5 - CURRENT ASSETS

		2025	2024
	Notes	\$	\$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		99,936	193,430
Deposits at Call		1,013,809	761,452
		<u>1,113,745</u>	<u>954,882</u>
TRADE & OTHER RECEIVABLES			
Accrued Revenues		3,754	3,334
Debtors - general		131,081	176,653
GST Recoupment		-	7,921
Prepayments		11,200	-
		<u>146,035</u>	<u>187,908</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 6 - PROPERTY, PLANT & EQUIPMENT (PP&E)

	2024 \$				2025 \$			
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(310,290)	162,556	-	472,846	(333,932)	138,914
Office Equipment, Furniture & Fittings	-	282,183	(257,360)	24,823	-	277,889	(246,923)	30,966
Right of Use Assets	-	1,424,000	(611,633)	812,367	-	1,826,373	(751,338)	1,075,035
Total IPP&E	-	2,179,029	(1,179,283)	999,746	-	2,577,108	(1,332,193)	1,244,915
Comparatives		2,116,133	(1,011,340)	1,104,793	-	2,179,029	(1,179,283)	999,746

This Note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 6 - PROPERTY, PLANT & EQUIPMENT

	2024 \$	Carrying Amounts Movement During the Year \$							2025 \$	
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustment	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Buildings & Other Structures Office Equipment, Furniture & Fittings Right of Use Assets	162,556	-	-	-	(23,642)	-	-	-	-	138,914
	24,823	-	24,609	(7,604)	(10,862)	-	-	-	-	30,966
	812,367	-	-	-	(148,508)	-	-	-	411,176	1,075,035
Total IPP&E	999,746	-	24,609	(7,604)	(183,012)	-	-	-	411,176	1,244,915
Comparatives	1,104,793	76,141		(5,287)	(175,901)					999,746

This note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7 - LIABILITIES

		2025		2024	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		79,966	-	104,536	-
Accrued expenses - employee entitlements		-	-	91,748	-
Accrued expenses - other		-	-	2,586	-
GST Payable		166	-	-	-
		80,132	-	198,870	-
BORROWINGS					
Leases Liabilities	11	126,237	1,093,202	139,565	782,210
		126,237	1,093,202	139,565	782,210
PROVISIONS					
LSL Employee entitlements (including oncosts)		114,246	28,687	140,256	33,030
AL Employee entitlements (including oncosts)		171,226	-	149,532	-
		285,472	28,687	289,788	33,030
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>		-	-	-	-

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

	Notes	2025 \$	2024 \$
Total cash & equivalent assets	5	<u>1,113,745</u>	<u>954,882</u>
Balances per Cash Flow Statement		<u>1,113,745</u>	<u>954,882</u>

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

Net Surplus (Deficit)	191,892	122,120
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	183,012	175,901
Net increase (decrease) in unpaid employee benefits	(100,407)	25,882
Net (Gain) Loss on Disposals	7,604	5,287
	<u>282,101</u>	<u>329,190</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	42,039	81,855
Net increase (decrease) in trade & other payables	(27,156)	46,331
Net Cash provided by (or used in) operations	<u>296,984</u>	<u>457,376</u>

(c) Financing Arrangements

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

Corporate Credit Cards	5,000	5,000
------------------------	-------	-------

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Deposits are returning fixed interest rates between 4.15% (2024: 4.55%)

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees & other charges

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method

Terms & conditions: Unsecured, and do not bear interest. Although EHA is not materially exposed to any individual debtor, credit risk exposure is concentrated within EHA's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to EHA.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 11

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

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

2024	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	954,882	-	-	954,882	954,882
Receivables	187,908	-	-	187,908	187,908
Total	1,142,790	-	-	1,142,790	1,142,790
<u>Financial Liabilities</u>					
Payables	104,536	-	-	104,536	104,536
Lease Liabilities	171,827	564,204	336,037	1,072,068	921,775
Total	276,363	564,204	336,037	1,176,604	1,026,311

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of EHA.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within EHA's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of EHA's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that EHA will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. EHA also has available a range of bank overdraft and standby borrowing facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. EHA has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 10 - UNIFORM PRESENTATION OF FINANCES

The following is a detailed summary of both operating and capital investment activities of EHA prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.

	2025	2024
	\$	\$
Income		
<i>Council contributions</i>	2,094,100	1,970,200
<i>Statutory charges</i>	164,917	152,387
<i>User charges</i>	338,543	414,731
<i>Grants, subsidies and contributions` - Operating</i>	248,910	249,436
<i>Investment income</i>	52,777	37,380
<i>Other income</i>	20,971	913
	2,920,218	2,825,047
Expenses		
<i>Employee costs</i>	(1,823,552)	(1,847,846)
<i>Materials, contracts and other expenses</i>	(649,271)	(636,970)
<i>Depreciation, amortisation and impairment</i>	(183,012)	(175,901)
<i>Finance costs</i>	(64,887)	(36,923)
	(2,720,722)	(2,697,640)
Operating Surplus / (Deficit)	199,496	127,407
Net Outlays on Existing Assets		
Add back Depreciation, Amortisation and Impairment	183,012	175,901
	158,403	175,901
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	-	(14,141)
Finance Lease Payments for Right of Use Assets	175,381	170,043
	175,381	155,902
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	533,280	459,210

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 11 - LEASES

EHA as a Lessee

Right of Use Assets

Set out below are the carrying amounts (written down value) of right of use assets recognised within Property, Plant & Equipment and the movements during the period:

Right of Use Assets (Carrying Value)	Building & Other Structures	Plant, Machinery & Equipment	Office Equipment	Total
At 1 July 2024	720,000	92,367	-	812,367
Additions	369,717	41,459	-	411,176
Depreciation Charge	(100,086)	(48,422)	-	(148,508)
At 30 June 2025	989,631	85,404	-	1,075,035

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

	2025
Opening Balance 1 July 2024	921,775
Additions	411,176
Payments	(113,512)
Closing Balance 30 June 2025	1,219,439
Current	126,237
Non Current	1,093,202

The maturity analysis of lease liabilities is included in Note 9.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	148,508
Interest expense on lease liabilities	58,621
Expenses relating to short term leases	9,018
Total amount recognised in profit and loss	216,147

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12 – SUPERANNUATION

EHA makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.5% in 2024-25; 11% in 2023-24). No further liability accrues to EHA as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2023-24) of "superannuation" salary.

In addition, EHA makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), EHA does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to EHA's contribution rates at some future time.

Contributions to Other Superannuation Schemes

EHA also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to EHA.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies. Assets or liabilities not recognised in the financial statements for the year ended 30 June 2025.

Note 14 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There are no events subsequent to 30 June 2025 that need to be disclosed in the financial statements.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 15 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of EHA include the Chairperson, Board Members, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, the Key Management personnel were paid the following total compensation:

	2025	2024
	\$	\$
Salaries, allowances & other short term benefits	223,826	195,848
TOTAL	223,826	195,848

Amounts received from Related Parties during the financial year.

	2025	2024
	\$	\$
City of Burnside	588,959	549,526
Cambelltown City Council	530,383	485,862
City of Norwood, Payneham & St Peters	641,814	623,600
City of Prospect	248,997	222,106
Town of Walkerville	83,947	89,106
TOTAL	2,094,100	1,970,200

Amounts paid to Related Parties during the financial year.

	2025	2024
	\$	\$
City of Norwood, Payneham & St Peters	119,138	112,121
TOTAL	119,138	112,121

DESCRIPTION OF SERVICES

Assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act 2011, the Food Act 2001 (SA), the Supported Residential Facilities Act 1992 (SA), the Expiation of Offences Act 1996 (SA), (or any successor legislation to these Acts) and any other legislation regulating similar matters that the Constituent Councils determine is appropriate within the purposes of EHA; Take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils.

Independent Auditor's Report

To the members of the Eastern Health Authority

Opinion

We have audited the accompanying financial report of the Eastern Health Authority (the Authority), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

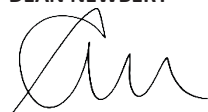
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that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

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

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

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

26 September 2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.


Michael Livori
CHIEF EXECUTIVE OFFICER
Madeleine Harding
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 13/08/2025



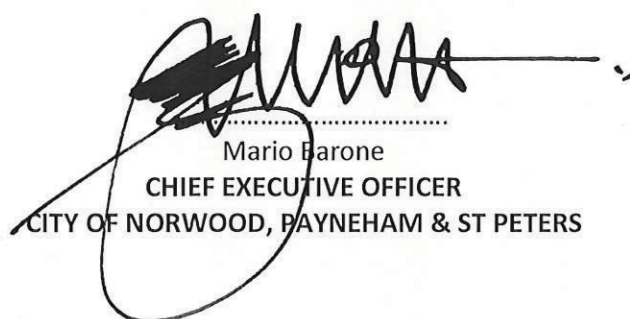
EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



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

Date: 04.08.2025.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

.....
Julia Grant
**CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE**

Date: 9 July 2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

A blue ink handwritten signature, which appears to read 'Paul Di Iulio', is written over a horizontal dotted line.

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

Date: 2.7.2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Chris White
CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT

Date: 10 July 2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in black ink, consisting of a large, stylized 'A' with a loop and a horizontal stroke extending to the right.

.....
Dr Andrew Johnson
CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 4 July 2025

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Eastern Health Authority for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



SAMANTHA CRETEN

Director

DEAN NEWBERY

26 September 2025



local councils working together to protect the health of the community