2024

ANNUAL REPORT

WEST WIMMERA HEALTH SERVICE

We, West Wimmera Health Service, acknowledge the traditional owners of the land, the Wotjobaluk, Jaadwa, Jadwadjali, Wergaia and Jupagalk people.

We pay our respects to the Elders past and present. We thank the traditional owners for custodianship of the land, and celebrate the continuing culture of the Wotjobaluk, Jaadwa, Jadwadjali, Wergaia and Jupagalk people.

West Wimmera Health Service is committed to providing a safe and welcoming environment for all people to participate, including those with diverse sexualities and genders.

West Wimmera Health Service provides translation services through the Victorian Translation Service (VITS) Language Loop.

If you require a translator, please let our staff know when booking an appointment.

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THE RESPONSIBLE MINISTER IS THE MINISTER FOR HEALTH:

Minister for Health
The Hon. Mary-Anne Thomas
From 1 July 2023 to 30 June 2024

MANNER OF ESTABLISHMENT

West Wimmera Health Service is a public health service established under the Health Services Act 1988 (Vic).

OTHER MINISTERS:

Minister for Ambulance Services
The Hon. Gabrielle Williams
From 1 July 2023 to 2 October 2023
The Hon. Mary-Anne Thomas
From 2 October 2023 to 30 June 2024

Minister for Mental Health
The Hon. Gabrielle Williams
From 1 July 2023 to 2 October 2023
The Hon. Ingrid Stitt
From 2 October 2023 to 30 June 2024

Minister for Disability, Ageing and Carers
The Hon. Lizzie Blandthorn
From 1 July 2023 to 2 October 2023

Minister for Disability/Minister for Children
The Hon. Lizzie Blandthorn
From 2 October 2023 to 30 June 2024

Minister for Ageing
The Hon. Ingrid Stitt
From 2 October 2023 to 30 June 2024

OUR PURPOSE

Great Care Every Person Every Time

A JOINT MESSAGE FROM OUR BOARD CHAIR AND CHIEF EXECUTIVE OFFICER

In accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for West Wimmera Health Service for the year ending 30 June 2024.

The outcomes presented throughout the following pages speak for themselves. They exemplify the compassion, skill and dedication of our employees, medical officers and volunteers and the valued services they provide to the communities we serve.

These achievements include the following:

- Significantly progressed a number of capital project deliverables to enhance and upgrade our facilities, bringing together modern technology and meeting staff and consumer needs.
- Successfully expanded home and community based care, offering greater choice and accessible services to our community.
- Enhanced stakeholder engagement through the expansion of Community Advisory Committees and continued the success of our monthly Community Forums, amplifying the voices of our diverse community.
- Developed various operational plans to support the vision set out in our strategic plan
- Focussed on growing our capacity through additional recruitment efforts and training opportunities and boosting our organisational culture through the preparation of a Workforce Plan and the continuation of an employee recognition program.
- Showcased our services in various state, national and international forums, proudly demonstrating how our small rural health service is making a big impact on those in our communities.

It is a privilege to play a role in the ongoing success of West Wimmera Health Service and we thank everyone who contributes to our stated purpose of providing great care to every person, every time.

Katherine Colbert
Board Chairperson
Nhill,
24 October 2024

Ritchie Dodds
Chief Executive Officer
Nhill,
24 October 2024

Did you know we cover 22,000 square kilometres?

WHERE WE ARE LOCATED...

West Wimmera Health Service provides health and community care services to people within the following four local government areas:

- Hindmarsh
- Horsham Rural City
- West Wimmera
- Yarriambiack

THE PEOPLE WE CARE FOR...

The population in our catchment area has a significantly high proportion of people aged 40 years and over, with approximately 28% of our population being over the age of 65.

WE WELCOME AND SUPPORT ALL....

Although traditionally overseas born residents have been a low percentage of our regional population, we have seen a substantial increase in this demographic cohort in recent times.

KAREN REFUGEES NOW MAKE UP SOME 10% OF NHILL'S POPULATION.

BOARD OF DIRECTORS

The Board of Directors ("the Board") of West Wimmera Health Service is responsible to the Minister for Health who in turn is accountable to Parliament for our performance as a health service. Boards are appointed, and may be removed, by the Governor in Council. As at 30 June 2024, the Service's Board was comprised of the following members:

OUR ORGANISATION

EXECUTIVE TEAM

CHIEF EXECUTIVE OFFICER

Ritchie Dodds
BCom, CA, GDipAppFin, MBA, GAICD
Responsible for the overall management of the operations of the health service and is directly accountable to the Board of Directors.

FINANCE AND ADMINISTRATION

Janette Lakin
GAICD, CPA, AFA, B. Comm, Dip. VET
Responsible for Finance, Payroll, Data Insights & Analytics, Financial Asset Management, Supply Chain Management, Corporate Governance and Administration functions across all areas of the Service.

CLINICAL SERVICES

Cheree Schneider
RN, RM, Cert. Critical Care, B. Comm., MBA.
Responsible for Clinical Services including Acute Care, Residential Aged Care Services, Surgical Services, Pharmacy, Radiology, Infection Prevention & Control, Medical Records, Clinical Governance and Aged Care Assessment Services.

MEDICAL SERVICES

Dr Rick Lowen - from late January 2024
MBBS, DObRCOG, FRACGP, AFCHASM; CHM
Ensures that medical practices provided at WWHS align with current best practices in rural health care; ensure that all medical practitioners working at WWHS are appropriately credentialled, qualified and experienced for their roles in treating WWHS in-patients, outpatients & Aged Care residents; review clinical incidents where quality improvement opportunities have been identified and; provide senior medical leadership and advice to WWHS committees that oversee the quality of clinical service provision.

BUSINESS AND STRATEGY

Melanie Albrecht
LLB, BIS, MHA, MBA, GAICD
Responsible for management of Major Projects, Legislative Compliance, Business Intelligence and Decision Support, Stakeholder Partnerships, Public Relations, Customer Experience and Engagement, Data Integrity Management and System Design.

QUALITY AND SAFETY

Darren Welsh
RN, BN, GDip (Admin. Mgt), GCertOHS, GDipOHS
Responsible for Hospitality and Environmental Services, Education, Quality Systems, Accreditation, Occupational Health and Safety, Risk Management, Engineering, Fleet Management, People and Culture, Education, Information Technology and Security across the organisation.

COMMUNITY HEALTH

Alex Hall till 24.11.2023
MSW(Q), B. App. Sc. Speech Pathology, Grad Dip. Neurosciences
Rhys Webb commenced 25.12.2023
BNurs , AdDip Ldrshp & Mgt
Responsible for Allied and Community Health, Dental, District Nursing, Social Support Groups, Community Health Centres, Home Care Packages, NDIS and TAC Programs, Refugee Health, Maternal and Child Health and Health Promotion activities across all areas of the Service.

OUR SERVICES

AGED CARE

- Commonwealth Home Support Programme
- Home Care Packages
- Residential Aged Care
- Transition Care Program (TCP)

CLINICAL

- Acute Hospital Care
- Audiology
- Geriatrician
- Immunisations
- Infection Prevention & Control
- Medical Imaging (CT, X-Ray, Ultrasound)
- Optometry
- Palliative Care Support
- Pathology
- Surgery - General, Ophthalmology, Oral and Orthopaedic
- Urgent Care

COMMUNITY HEALTH

- Cancer Support
- Cardiac Rehabilitation
- Centrelink Station (Services Australia Agent)
- Community Nursing
- Continence Support
- Diabetes Support
- Dietetics
- Falls and Balance Groups
- Gentle Exercise Groups
- Health Promotion
- Healthy Lifestyle Groups
- Initial Needs Coordination
- Multicultural Support
- Occupational Therapy
- Physiotherapy
- Podiatry
- Social Support Groups
- Social Work
- Specialist Telehealth Clinics
- Specialist Wound Care Nurse
- Speech Pathology

DENTAL

- General Dentistry and Oral Surgery
- Oral Health Education and Promotion

MATERNAL & CHILD HEALTH

- Antenatal Care
- Domiciliary Care
- Hindmarsh Day Stay Program
- Immunisations
- Key Stages Visits

COMMUNITY PROGRAMS

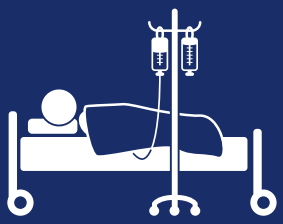
- GP Management Care Plan
- Hospital in the Home (HITH)
- National Disability Insurance Scheme (NDIS)
- Post-Acute Care (PAC)
- Transport Accident Commission (TAC)

THE YEAR AT A GLANCE...

1,726
Urgent Care Presentations

6,061
Diagnostic Images

309
Operations Performed



42,147
Residential Aged Care Bed Days

154,680
Meals Prepared

567
Staff Employed

14,662
Community Nursing Appointments

20,632
Allied Health Appointments

1,466
Acute Separations

STRATEGIC PLAN GOALS

OUR PEOPLE

INCLUSIVE, RESPECTFUL, PRODUCTIVE

To be a great place to work where everyone contributes and everyone belongs.

OUR CARE

SAFE, EFFECTIVE, INNOVATIVE

To fully embrace new technologies and processes that enable world class rural healthcare.

OUR COMMUNITY

CONNECTED, INFORMED, HEALTHY

To be fully engaged with the communities we serve, supporting people to live longer, healthier and happier lives.

OUR FUTURE

ENVIRONMENTALLY RESPONSIBLE, ECONOMICALLY SECURE

To maintain financial sustainability and develop an Environment, Social and Governance (ESG) strategy to align the service's operations with established ESG principles.

OUR PEOPLE

TO BE A GREAT PLACE TO WORK WHERE EVERYONE CONTRIBUTES AND EVERYONE BELONGS.

A workforce that is fully staffed, engaged and committed to WWHS is at the foundation of everything else we do. Without a suitable workforce, WWHS is restricted in the services and programs we can offer. WWHS is committed to an inclusive workplace that is great for everyone.

With 567 employees (and 55 volunteers) we're proud to be one of the largest employers in our region. More often than not, we genuinely know the people we're caring for. There's an unspoken but deep-rooted understanding of our community and lifestyle, and how these intersect with responsive rural health and general wellbeing. It brings a whole new level and meaning to delivering safe, effective, person-centred care.

We are proud to highlight our results in the annual People Matter Survey, which celebrate our efforts towards staff wellbeing, but also highlight where we can focus our efforts to continue to make a difference to the staff, residents and clients of our organisation. Our response rate to the 2023 survey was exceptional at 63% and WWHS achieved an overall satisfaction score of 73%, which positively reflects how satisfied staff are with their jobs, work-life balance and career. This compares to the comparator average of 67%.

GROWING OUR OWN

Our People and Culture and Marketing teams have developed a new promotional package to attract aspiring health care professionals to join the West Wimmera Health Service team. The package contains information regarding the benefits of working in a rural health service, professional educational opportunities, mentorship, bursary information, and a variety of other supports. The information is now used when we speak at trade fairs, schools, and universities.

In keeping to 'growing our own', we have now moved to an open access bursary application process that allows staff to apply for a bursary at any time.

An additional seven bursaries were approved in the twelve months ending 30 June 2024. Two bursary recipients are undertaking Bachelor of Nursing degrees, due for completion in 2026. Eleven Diploma of Nursing Trainees successfully completed the first year of their studies. A further nine new employees commenced such studies in February 2024.

Our staff undertook 6,729 hours of training and development in the 12 months to 30 June 2024, approximately 12 hours per staff member. Training covers many areas such as mandatory clinical and non-clinical education, study days, conference leave, and examinations; conducted internally and externally. During this time 549 staff undertook training hours, 157 staff undertook study days, and 85 attended conferences.

WORKFORCE PLAN

We are carefully preparing our Workforce Plan – gathering data about our workforce, particularly its demographics. We are now working closely with managers to understand the skillset of individuals, mapping our strengths and opportunities to develop our people so that we can resource workforce development and recruitment in the most appropriate ways.

UPSKILLING IN MENTAL HEALTH SUPPORTS

We invested in training staff to build their skillset around caring for people with mental health conditions to better respond to patient needs.

We actively engaged consultant psychiatrist and psychogeriatrician Associate Professor

Hieu Pham and Psychiatric Nurse Erin Fisher from Mildura Base Public Hospital to educate our staff to improve both our understanding of mental health conditions, and our approach to the care and support we offer people with mental health conditions.

Our multidisciplinary staff, including the heads of departments, nursing and allied health staff and executive (non-clinical) attended the education program, which is focussed on medicine of the mind (psychiatry) and is intended to build literacy to support and empower the health service's capability with mental health.

Through Professor Pham and Erin's interactive and engaging training, staff are empowered to better understand various mental health conditions, as well as how to use a best practice approach in assessing and managing patient care, including when to seek help and when to transfer a patient out to receive additional appropriate care.

MAKING AN IMPACT ON GENDER EQUALITY

The Gender Equality Action Plan is a live document that is ever-evolving in terms of its commitments but also actions. The Service has met each of its reporting deadlines to the Commission for Gender Equality in the public Sector (Victoria).

We have invested heavily in training our leadership group, undertaking several education forums addressing:

- undertaking gender impact assessments
- creating safer, equal and respectful workplaces
- zero tolerance of sexual harassment and gender-based violence.

We were also fortunate to have hosted Dr Nikki Vincent, the Public Sector Gender Equality Commissioner who addressed senior leadership on a visit to the area.

EMPLOYEE RECOGNITION

WWHS is passionate about building 'a great place to work for everyone'. We've implemented an Employee of the Month Award program which allows staff the opportunity to nominate a coworker or a team of colleagues, reflecting how well the nominee's work aligns with our organisational values. The award recipient receives a framed certificate and team morning tea, with the certificate presented to the recipient by the executive team. Articles and posts are also included in the monthly staff newsletter and on the organisation's social media accounts, enabling further positive community commentary and recognition. Each month, there are a handful of nominees, supporting our aim of cultivating a positive culture.

Employee engagement surveys are conducted six monthly, which offer insights into trends with job satisfaction and morale, and allow us to capture improvements in culture. These surveys help us address any issues or negative trends as we strive towards our goal of being a great place to work where everyone contributes and everyone belongs, with the last survey showing that 84% of the 309 respondents claim that WWHS is 'a good or great place to work'. The most recent survey also had the second highest response rate since the survey's inception five years ago. It also saw continued steady progress for two particularly important items: 'I am recognised adequately when I perform well' and 'If I speak up about a workplace matter I will be heard'. The surveys also offer an opportunity for staff to anonymously input comments, questions and suggestions, which are read and responded to by the CEO. All responses are collated and provided to all staff, ensuring transparency and honesty, and building trust.

Each year, we recognise employees for their years of service at a special awards ceremony and morning tea. The awards are a celebration of dedication and loyalty, with each award recipient receiving a framed certificate from the CEO with their respective years of service noted – acknowledged in five-year increments, with some notching up more than 40 years of service. The most recent awards ceremony recognised seventy-nine employees. The ceremony offers time for both reflection and celebration, and due acknowledgement of the growth and commitment of our employees.

CONGRATULATIONS!

West Wimmera Health Service was proudly a finalist in the Premier's Small Health Service of the Year category in the 2023 Victorian Public Healthcare Awards. We were thrilled to be acknowledged among the best in the state; it's a true reflection of the dedication, and unwavering commitment of our staff to deliver safe, effective and person-centred care, every time.

Our Finance Team continues to shine with our Executive Director of Finance and Administration being awarded runner up as the Healthcare Financial Management Association Finance Leader of the Year - Janette Lakin and our Reporting and Insights Analyst - Samra Vatan Parast being awarded the Data Analyst of the Year award. One of our Credentialled Diabetes Educators - Lesley Robinson was crowned as the Victorian Credentialled Diabetes Educator (CDE) of the Year for Victoria for 2023. A remarkable achievement and due recognition of many years of work in this space.

THANK YOU

To all our employees, visiting general practitioners, surgeons and specialists, volunteers, donors and fundraising auxiliaries, members of our community advisory committees, partner agencies and our board directors, we say thank you.

The Service is extremely proud of the positive response and general resilience of our staff and our communities as we together faced ongoing nationwide staff shortages.

Thank you to all individuals who very generously donated to the Service in the 2023-2024 financial year and to the many local businesses, organisations and community groups who chose to support West Wimmera Health Service through donations. These donations assist the Service to meaningfully enhance the equipment, buildings and services available to our local communities.

WORKFORCE INFORMATION

LABOUR CATEGORY	JUNE FTE		AVERAGE MONTHLY FTE	
	2023	2024	2023	2024
Nursing	151	163	145	163
Administration and Clerical	68	79	65	77
Medical Support	1	2	2	2
Hotel and Allied Services	133	143	128	143
Medical Officers	0	0	0	0
Ancillary Staff (Allied Health)	19	21	21	21
Totals	372	408	361	406

TABLE 1: WORKFORCE DATA (NOTE: FTE = FULL TIME EQUIVALENT)

The above FTE figures exclude overtime nor do they include contracted staff (e.g. agency nurses, fee-for-Service visiting Medical Officers) as they are not regarded as employees for this purpose. The significant increase in FTE and the number of part time staff between 2023 and 2024 is primarily due to the Service taking on the provision of the Commonwealth Home Support Programme previously provided by Hindmarsh Shire Council. There were 567 individual staff employed and 408 FTE.

OCCUPATIONAL HEALTH AND SAFETY

Monitoring of the Occupational Health and Safety of staff within the Service also occurs through incident analysis and investigation. In addition, the rate of incidents is examined by Health and Safety Representatives and Management and reported through the Occupational Health and Safety Committee.

OCCUPATIONAL HEALTH AND SAFETY STATISTICS	2021-22	2022-23	2023-24
The number of reported hazards/incidents for the year per 100 FTE	44.6	51.90	44.86
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	1.6	1.3	2.21
The average cost per WorkCover claim for the year ('000)	$26	$11	$98

TABLE 2: OCCUPATIONAL HEALTH AND SAFETY DATA

In 2023-24, there was a slight decrease in the rate of OHS incidents reported per 100 EFT realised, with 44.86 in the current reporting period. A higher lost time rate and higher average cost per WorkCover claim for the year has been reported which can be attributable to changing claim complexity.

OCCUPATIONAL VIOLENCE

Occupational Violence in the workforce is defined as any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of, their employment.

Occupational Violence and Aggression (OVA) incidents slightly decreased from an average of 4.7 per month in 2023-24 compared to 5.6 per month in the prior year. OVA incidents related largely to Residents with cognitive and behavioural decline in aged care facilities. A small number of incidents also related to verbal aggression by community members.

West Wimmera Health Service had zero WorkCover claims where the injury was caused by occupational violence which is a positive result. The following table provides an overview of the Service's Occupational Violence outcomes for the 2023-24 financial year.

OCCUPATIONAL VIOLENCE STATISTICS	2023-24
Workcover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
Number of occupational violence incidents reported	56
Number of occupational violence incidents reported per 100 FTE	16.43
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	20%

TABLE 3: OCCUPATIONAL VIOLENCE STATISTICS

DEFINITIONS OF OCCUPATIONAL VIOLENCE

Lost time – is defined as greater than one day.

Injury, illness or condition – this includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

Accepted Workcover claims – accepted Workcover claims that were lodged in 2023-24.

Incident – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.

OUR CARE

TO FULLY EMBRACE NEW TECHNOLOGIES AND PROCESSES THAT ENABLE WORLD CLASS RURAL HEALTHCARE.

We've seen a significant increase in the quality and usage of real time collaboration and communication applications in healthcare. The opportunities to use digital solutions to enhance the safety and quality of healthcare are many, and as a rural health service we are ideally placed to take advantage of them.

Our services cater to everyone, from 0-100+ years and our care model is designed and delivered with the community and its people at the core. This, along with the expansive area we service means that our dedicated team travels significant distances to provide care to people close to their homes, and increasingly so, within their homes.

EMBRACING TECHNOLOGIES

We invested in a new state-of-the-art X-ray machine for our Nhill Radiology Department, which offers shorter exposure times, more accurate imaging, faster examination times, and reduced radiation dose.

WWHS Staff have been reaping the benefits of the 'Resusci Anne' simulation mannequin, enabling hands-on practice and realistic simulation training for life-saving emergency situations.

Purchases of these vital pieces of equipment were made possible through community donations and fundraising, and we thank those involved for their generosity.

INTERNATIONAL FORUM ON QUALITY AND SAFETY IN HEALTHCARE

We proudly delivered an 'experience day' as part of the International Forum on Quality and Safety in Healthcare in Melbourne late last year where we were able to showcase rural health across the Wimmera and Southern Mallee.

The forum was co-hosted by the British Medical Journal and the Institute for Healthcare Improvement. Conference attendees, who came from near and far including Malaysia, Singapore, England, the US and Canada, were immersed in a rural health experience through videos, case studies and discussions that showed the breadth of services we successfully deliver.

It was an incredible opportunity to share with the world what a huge impact a health service in rural Victoria is having on the communities we serve.

It was also a rare and wonderful opportunity for discussion with others across the globe who are in similar rural health settings; sharing insights and learning from one another.

SUPPORTING PEOPLE AT HOME

As a small rural health service, we understand the need to bring quality services to our communities closer to their homes, even offering services within their homes.

In July 2023, we received a funding offer from the Australian Government Department of Health and Aged Care to take over the service delivery of the Commonwealth Home Support Program (CHSP) across the Hindmarsh and Yarriambiack Local Government Areas after the Shire Councils decided to cease providing CHSP services.

CHSP is an important service for those ageing in our communities and given its link with health and wellbeing, the decision for our health service to assume responsibility for delivering it was an easy one.

It was a mammoth feat, given the relatively short notice, but since taking on the program, we have successfully increased our community based client numbers and have been able to provide these important services to those in our communities.

We're proud to be able to support our older population to continue to live independently and thrive in our communities.

HINDMARSH DAY STAY AND POSITIVE PARENTING PROGRAM

In August 2023, we opened a newly refurbished and dedicated building for our Hindmarsh Day Stay and Positive Parenting Program, which supports families with any parenting issues that arise with their baby or toddler–including settling, sleep, feeding, development and behaviour.

The new building has been purposely set up outside of clinical spaces in a residential-like building, complete with bedrooms, cots, toys, bottle sterilisers, a kitchen, bathroom, and lounge area.

The idea is to practice parenting techniques and strategies in a space that feels just like home, so that once parents and caregivers have gained all the skills and tips that the program offers, they can feel confident in transitioning back home and continuing to apply all they've learned.

The full day program, led by specialist staff including midwives and Early Parenting Practitioners, provides an opportunity for families to get one-on-one support, guidance, and tips on any parenting issues they're facing in a nurturing environment that mimics all the comfortable elements of home.

The program was previously delivered at the Nhill Early Learning Centre, with Millie Roll just one of the parents gaining a positive experience accessing it. She reported that being able to go through a whole day with the practitioner being there for every feed and nap, gave her family the space and time to really practice the techniques. She also claimed that the program was a massive asset and valuable service, especially being close to home.

Our Early Years Strategy will compliment this program, as well as our participation in the Wimmera Southern Mallee By Five Partnership.

ORAL CARE

After significant feedback from the community wanting a dentist to be available, we acted and have been able to secure a visiting dentist in Nhill, with appointments available two days per week for both children and adults. Community feedback so far has been overwhelmingly positive.

We are currently partnering with the Grampians Public Health Unit and La Trobe university to explore oral health knowledge and behaviour across our region, with a view to enhancing oral health outcomes in a region with poor access to dental care and worrying oral health statistics.

HEALTHY AGEING HUBS

West Wimmera Health Service's Healthy Ageing Hubs, which officially launched in November 2023, aim to help locals live healthier, longer lives by connecting them with services, activities, and information to age well and thrive in their local communities.

Aimed at those aged 50 years and above, the hubs offer the opportunity for people to 'pop-in' and chat to staff in a relaxed environment about services and programs available locally to help them live happier, healthier lives at home and in the community.

Knowing which health services are available, and how and when to access them can be a confusing and daunting experience, so the hubs are designed to provide a friendly and stress-free environment for people to discover what we offer and how we can support them.

Many people living in the communities we serve are aged 50 years and over, so the hubs are a new and exciting way we can support them to live independently, well–and for longer–in their homes and as contributing and valued members of our communities.

A permanent Healthy Ageing Hub is located in the main street of Nhill, with a series of pop-up hubs planned for Kaniva, Goroke, Natimuk, Rainbow, Jeparit, Rupanyup, Minyip and Murtoa. The program has been funded by the Western Victoria Primary Health Network.

BRINGING ADDITIONAL SPECIALISTS THROUGH TELEHEALTH

New telehealth trolleys, offering greater access to health professionals without the need for travel, have been rolled out across all West Wimmera Health Service's ten residential aged care facilities.

Funded by the Western Victoria Primary Health Network, these trolleys provide residents with high quality telehealth consultations with specialists such as psychologists, cardiologists, geriatricians, psychiatrists, urologists, palliative care supports and dementia support in Melbourne, Ballarat, Geelong and Adelaide.

The equipment has been specifically chosen for its enhanced sound, video and experience for users on both ends of the video calls, with the trolley being fully adjustable to suit the resident's position (sitting, standing, reclined) and offer greater comfort.

We have also spread the word widely in our communities via our social media and community newsletters about the Victorian Virtual Emergency Department including why, when and how to access this amazing telehealth service.

ELECTRONIC NATIONAL RESIDENTIAL MEDICATION CHART (ENRMC) IMPLEMENTATION

An electronic national residential medication chart (eNRMC) product called MedPoint has been successfully implemented at all ten of our residential aged care facilities. The software provides electronic medication charts and processes that streamlines and strengthens the prescribing and dispensing of medication to help reduce medication errors and preventable adverse medication events.

This initiative was supported by an Australian Government grant opportunity available in response to the Royal Commission into Aged Care Quality and Safety.

VIRTUAL ADMISSION SERVICE

We have engaged My Emergency Doctor to provide their Virtual Admission Service as a solution when leave arrangements result in no physical Medical Practitioner available for admitting purposes during business hours.

The Service also continues to improve patient flow to ensure patients are admitted closer to home and reduce the demand on bed capacity at regional and sub regional sites.

INTERGENERATIONAL FRIENDSHIPS

We were successfully commissioned by WVPHN to run intergenerational programs, which aim to build emotional connections and friendships between generations and improve health and wellbeing of both young and old alike.

Working collaboratively with local schools, the program connected our aged care residents and social support groups at our sites across Jeparit, Rainbow and Natimuk with local school students.

The program saw participants engage in a range of activities, including a visiting mobile zoo, art and craft projects, history and storytelling projects, cooking, community outings and games.

It made a positive impact on aged care residents, with many reporting they enjoyed their time engaging with the students.

All activities fostered positive and meaningful interaction between our aged care residents and local school students.

OUR COMMUNITY

TO BE FULLY ENGAGED WITH THE COMMUNITIES WE SERVE.

Connecting with our community is key to ensuring that we can provide the care people in our communities want, need and deserve. Building relationships means that when consumers need to access services from WWHS they know that they can trust us and that we are committed to providing great care.

Monthly Community Forums have continued to be a great success, providing community members with the opportunity to have a casual conversation with representatives from our Board and executive team about the health service and peripheral services that impact their health. These forums allow us to be connected, informed and work towards healthier communities.

Our Community Advisory Committees (CACs) have grown from strength to strength with a number of dedicated community members joining our CACs. The Minyip, Murtoa and Rupanyup Advisory Committee and Kaniva Advisory Committee continue to gain momentum as we progress through redevelopment works in Rupanyup and Kaniva aged care facilities.

The service has made significant strides in developing and implementing a Stakeholder Engagement Plan and Marketing Strategy that aligns with the overarching Strategic Plan.

We have progressed on designing a new website that is modern, easy to navigate and enables full design and editing by designated WWHS staff.

MULTICULTURAL AND DISABILITY SUPPORT

The new Multicultural and Disability Advisory Committees provide a structured avenue for feedback from members of the community in a safe and welcoming environment. The Advisory Committees have already made genuine impact in the way that our organisation communicates, and delivers services to some of our most vulnerable community members.

Our new after-hours hospital tours for each of our multicultural communities have proved successful with attendees expressing how helpful the tours have been.

Our new Multicultural Worker has made great progress in progressing our inclusion with the cultural and linguistic diverse (CALD) communities in our catchment.

Works in this space will continue in order to deliver outcomes to the goals set out in our Diversity and Inclusion Plan which launched in July 2023 and make all members of the community feel welcome in our organisation and when accessing its health services.

PARTNERING FOR FARMERS

We continually look for ways to improve our patient experience and have a strong focus on empowering consumers in their health journeys.

Through partnership with the National Centre for Farmer Health, we bring health and lifestyle assessments to farming families within our communities.

By embedding ourselves in the farming lifestyle, we better understand the health impacts of farmers, and are therefore able to tailor our supports to meet their needs.

We have delivered a series of workshops across farming communities, promoting good mental health, and offering solutions and techniques to reduce farm-related stress as well as completing health and lifestyle assessments.

OUR FUTURE

TO ACHIEVE AND MAINTAIN LONG-TERM ECONOMIC AND ENVIRONMENTAL SUSTAINABILITY.

With ever changing funding landscapes, a key strategic initiative is to ensure that WWHS thrives and maintains a strong financial position. Our long range view will focus on securing our economic resources through sustainable funding that recognises the challenges we face operating in a rural area. We are guided by Environment, Social and Governance (ESG) principles in everything we do.

Our future at WWHS relies on our continued responsible financial management and innovative approaches to healthcare, as well as clear direction on goals that lead to our purpose of great care for every person, every time.

The adoption of strategies such as our General Fundraising Strategy and Environmental, Social and Governance (ESG) Strategy provide a clear framework for operational planning to meet the needs of staff, clients and the community.

Attracting and retaining staff is one of the biggest challenges facing our health service. Working together with industry to provide health services fit for purpose will see prospects for employment, housing and flow-on effects that we're proud to support for our community's liveability and sustainability.

The Rupanyup Redevelopment, whilst years in the making will see further progress in the coming year with upgrades to the aged care facility improving conditions for residents and staff alike. With great anticipation, the Rupanyup Redevelopment Fundraising Strategy has been launched.

Best practice design principles in aged care will see both Rupanyup and Kaniva facilities become first-class residential places for the best local care.

AGED CARE FUNDING

The Australian Government Department of Health and Aged Care commenced their 24/7 registered nurse (RN) responsibility requirements on 1 July 2023. This requires residential aged care providers to have at least one RN on-site and on duty at each facility 24 hours a day, 7 days a week.

Nine of our residential aged care facilities were fully compliant and we successfully received approval for an exemption for Kaniva Hostel. This has brought substantial increased funding to the Service through the 24/7 RN funding supplement that supports this new requirement.

To help maximise the care for our residents and support our financial performance under the new Australian National Aged Care Classification (AN-ACC) funding model, the Service engaged AN-ACC experts, Health Generation, to conduct AN-ACC reviews and provide education to clinical staff to ensure our clinical documentation supports the maximum care and funding for our residents.

WWHS is proud to maintain high star ratings across all ten of our residential aged care facilities.

TO MAINTAIN FINANCIAL SUSTAINABILITY AND DEVELOP AN ENVIRONMENT, SOCIAL AND GOVERNANCE (ESG) STRATEGY TO ALIGN THE SERVICE'S OPERATIONS WITH ESTABLISHED ESG PRINCIPLES.

WWHS is a dynamic health service that is ever evolving and adapting to effectively meet the needs of those in our communities; a health service that is here to stay, and one that is firmly entrenched in the region's social fabric.

The West Wimmera Health Service Environmental, Social and Governance (ESG) Strategy 2024-2026 has been developed and approved.

The ESG Strategy aligns specifically with goal 4 of our Strategic Plan, which is 'Environmentally responsible, economically secure: To maintain financial sustainability and develop a Environment, Social and Governance (ESG) strategy to align the service's operations with established ESG principles. It outlines how we will embrace opportunities to reduce our environmental footprint, make social impacts and strengthen our good governance.

The ESG Strategy has the following three main goals:

- REDUCING OUR ENVIRONMENTAL FOOTPRINT - We commit to measuring our environmental footprint and improving the energy efficiency of our capital infrastructure.
- SUPPORTING SOCIAL CHANGE - We are strong advocates for equality and opportunity for all and take an active stance in supporting social change.
- IMPACTING CULTURE THROUGH TRANSPARENT AND ACCOUNTABLE GOVERNANCE - We are proud of the robust governance systems focused on transparency and accountability to make WWHS a great place to work.

This plan captures key initiatives that WWHS has identified to achieve our environmental, social and governance goals. We will monitor our performance against our priorities through our Quality & Safety Governance Committee every quarter.

VHBA ENERGY EFFICIENCY OPPORTUNITIES

We were grateful to receive support from the Victoria Health Building Authority (VHBA) for a comprehensive energy audit of all WWHS buildings and infrastructure. Their detailed reports provided advice on opportunities for reduction on energy consumption and the costs associated with replacement of key infrastructure.

WWHS was excited to be funded $950,068 from the VHBA to progress our highest priorities and achieve a significant notable impact on our climate related risks. Procurement will occur in the 2024-2025 year.

This funding will enable the implementation of energy-efficient projects across the service including converting gas domestic hot water units to electric, replacing LPG HVAC boilers with electric heat pumps, upgrading old inefficient air conditioning units, reducing reverse osmosis plant and equipment and installation of central monitoring and reporting for the Service's solar arrays.

LED LIGHTING UPGRADE

This year saw the completion of the installation of LED lights across all our hospitals, community health centres, nursing homes and residential properties.

These replacements will not only save over $50,000 per year in electricity costs, but will improve reliability and reduce costs spent on maintenance, for example by replacing fluorescent tubes.

INFRASTRUCTURE UPGRADES

We continued to make significant strides in critical capital infrastructure improvements, focusing on compliance requirements, patient safety, and sustainability efforts. We appreciate the support from the Regional Health Infrastructure Fund (RHIF) over recent years enabling the Service to undertake a number of these important projects.

RUPANYUP NURSING HOME REDEVELOPMENT

The Rupanyup Nursing Home Redevelopment is a multi-stage initiative aimed at addressing structural, design, and service issues at Rupanyup.

The project will encompass the construction of new residential bedrooms, refurbishment of existing bedrooms, and new kitchen and social spaces, all in accordance with the new aged care facility design guidelines.

A principal consultant has been appointed, and designs are progressing with plans to seek funding in the upcoming 2024-25 RHIF funding round for additional stages.

KANIVA AGED CARE REDEVELOPMENT

With RHIF funding received from the 2022-23 Stream 2, similar to Rupanyup, a principal consultant has been engaged for the project, and schematic design has commenced. This project involves relocating the Kaniva Hostel to a new building adjoining the Kaniva Nursing Home.

The architect is working to ensure the project is designed and documented in preparation for a construction-ready Stream 1 funding submission in the 2024-25 Regional Health Infrastructure Fund.

NATIMUK NURSE CALL UPGRADE

Our Natimuk facility undertook significant improvements to its nurse call system this year. This important upgrade has implemented a completely new nurse call system throughout the Natimuk facility, ensuring increased reliability, safety and efficiency in patient care.

NHILL HOSPITAL KITCHEN AND STAGE 2 REDEVELOPMENT

This project will renovate the outdated kitchen, replace a leaking roof, and consolidate the Service's Stores department into one location. These improvements will address several issues within the hospital by enhancing the working environment, operational efficiency, and staff satisfaction.

The kitchen renovation will modernise facilities and ensure regulatory compliance. Centralised, temperature-controlled storage will improve efficiency and safety for our staff. The project also includes expanding the IT store room and separating clean and dirty linen rooms to improve hygiene and reduce hallway congestion.

An open market tender was released at the end of the 2023-24 financial year. We are excited at the prospect of this project's commencement in the near future.

NHILL OPERATING THEATRE UPGRADE

The Nhill Theatre project was successfully completed this year, involving the replacement of ageing and outdated equipment with new, best-practice pass-through equipment. The project also delivered a reconfigured layout, designed to align with current best practice guidelines, significantly enhancing operational efficiency and optimising workflow within the Central Sterile Supply Department.

ELECTRICAL INFRASTRUCTURE UPGRADE

The Electrical Infrastructure Upgrade project is a project funded through the 2022-23 RHIF stream 1 funding to enhance our electrical infrastructure across the Service.

The project will focus on enhancing the safety of staff and residents through the upgrade of body protected bedrooms and treatment rooms within our Hospitals and Aged Care facilities. This project will also upgrade key electrical infrastructure such as main switchboards at Kaniva and Rainbow and replacement of the automatic transfer switch at Jeparit to ensure electrical components are available for replacement in the event of a fault.

ENVIRONMENTAL PERFORMANCE AND SUSTAINABILITY

Committed to reducing our carbon footprint, energy costs and moving towards a more environmentally sustainable service, we have expanded our solar panel capacity and installed light emitting diode (LED) lighting to all hospitals and health centres.

ELECTRICITY

West Wimmera Health Service reports a slight increase of 0.01% in electricity consumption during 2023-24 compared to the previous year, with a total energy use of 2,824.14 MWh.

Despite this minor increase, our continued commitment to energy efficiency is demonstrated through the ongoing implementation of measures such as LED lighting upgrades and improved air-conditioning systems.

Our dedication to renewable energy remains strong with the installation of solar panels at Natimuk, Goroke, Minyip, Murtoa, Rupanyup, and Cooinda. Solar generated 410.17 MWh of electricity in the 2023-24 financial year.

LPG

LPG Liquid Petroleum Gas (LGP) usage decreased by 0.08% in the last 12 months, utilising 4,798,696.80 Mj of gas.

The decrease in LGP usage can be attributed to the the rectification of maintenance issues with our gas pool boiler.

WATER

The Service's water usage has seen a significant decrease of 6.08% in comparison to the previous year, utilising a total of 32,936.41 kilolitres (kL) of potable water.

This significant reduction can be attributed to the heavy rainfall during the spring and early summer, leading to damp soils and full rainwater storages as summer commenced.

PUBLIC ENVIRONMENT REPORT APRIL 2023/MARCH 2024

ELECTRICITY USE	2023-24	2022-23	2021-22
EL1 Total electricity consumption segmented by source [MWh]			
Purchased	2,414	2,523	2,891
Self-generated	410	301	1
EL1 Total electricity consumption [MWh]	**2,824**	**2,824**	**2,892**
EL2 On- site electricity generated [MWh] segmented by:			
Consumption behind-the-meter			
Solar Electricity	410	301	1
Total Consumption behind-the-meter [MWh]	**410**	**301**	**1**
Exports			
Solar Electricity	13	0	0
Total Electricity exported [MWh]	**13**	0	0
EL2 Total On site-electricity generated [MWh]	**423**	**301**	**1**
EL3 On-site installed generation capacity [kW converted to MW] segmented by:			
Diesel Generator	1.5	1.5	1.5
Solar System	0.4	0.3	0.1
EL3 Total On-site installed generation capacity [MW]	**1.9**	**1.8**	**1.6**
EL4 Total electricity offsets segmented by offset type [MWh]			
LGCs voluntarily retired on the entity's behalf	0	0	0
GreenPower	0	0	0
RPP (Renewable Power Percentage in the grid)	454	473	540
Certified climate active carbon neutral electricity purchased	0	0	0
EL4 Total electricity offsets [MWh]	**454**	**473**	**540**

STATIONARY ENERGY	2023-24	2022-23	2021-22
F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]			
LPG	4,798,697	4,802,580	4,351,008
Diesel	47,729	73,663	98,475
Petrol	26,981	2,702	8,249
F1 Total fuels used in buildings [MJ]	**4,873,407**	**4,878,945**	**4,457,732**

F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]			
LPG	291	291	264
Diesel	3	5	7
Petrol	2	0.18	1
F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]	**296**	**296**	**272**

TRANSPORTATION ENERGY	2023-24	2022-23	2021-22
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]			
Total Road vehicle - Petrol	2,033,529	2,065,284	2,015,369
Total Road vehicle - Diesel	1,664,968	1,516,023	1,229,344
Total energy used in transportation (vehicle fleet) [MJ]	**3,698,497**	**3,581,307**	**3,244,713**

T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
Number and proportion of vehicles	**76**	**79**	**83**
Road Vehicles (Passenger vehicle)	**55**	**59**	**61**
Internal combustion engines			
Petrol	42	45	51
Diesel	4	5	4
Hybrid	9	9	6
Commercial Vehicles	12	**11**	**13**
Internal combustion engines			
Goods carrying incl. vans and utes			
Petrol	0	1	1
Diesel	12	10	12
Buses	**9**	**9**	**9**
Internal combustion engines			
Diesel	9	9	9

T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Non-executive fleet - Gasoline	138	140	136
Petrol	**138**	**140**	**136**
Non-executive fleet - Diesel	117	107	87
Diesel	**117**	**107**	**87**
Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	**255**	**246**	**223**

T(opt1) Total vehicle travel associated with entity operations [1,000 km]			
Total vehicle travel associated with entity operations [1,000 km]	1,423	1,342	1,163
T(opt2) Greenhouse gas emissions from vehicle fleet [tonnes CO2-e per 1,000 km]			
tonnes CO2-e per 1,000 km	0.18	0.18	0.19

TOTAL ENERGY USE	2023 - 24	2022-23	2021-22
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]			
Total energy usage from stationary fuels (F1) [MJ]	4,873,406	4,878,945	4,457,732
Total energy usage from transport (T1) [MJ]	3,698,497	3,581,306	3,244,713
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	**8,571,903**	**8,460,251**	**7,702,445**

E2 Total energy usage from electricity [MJ]			
Total energy usage from electricity [MJ]	10,166,902	10,165,815	10,407,843

E3 Total energy usage segmented by renewable and non-renewable sources [MJ]			
Renewable	3,110,391	2,785,414	1,944,409
Non-renewable (E1 + E2 - E3 Renewable)	17,105,031	16,923,952	16,166,050

E4 Units of Stationary Energy used normalised			
Energy per unit of Aged Care OBD [MJ/Aged Care OBD]	346	342	325
Energy per unit of LOS [MJ/LOS]	2,883	2,731	2,950

Energy per unit of bed-day (LOS+Aged Care OBD) [MJ/OBD]	309	304	293
Energy per unit of Separations [MJ/Separations]	10,027	10,484	11,127
Energy per unit of floor space [MJ/m2]	629	629	622

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE	2023-24	2022-23	2021-22
B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings			
Not applicable as West Wimmera Health Service has no newly completed buildings.			

B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule
Not applicable as West Wimmera Health Service has no new entity leases.

B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (itemised)
Not applicable as West Wimmera Health Service has no newly completed/occupied buildings or fit-outs.

B4 Environmental performance ratings (eg. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over $1 million
Not applicable as West Wimmera Health Service has no newly completed building, infrastructure projects or upgrades over $1 million.

WATER USE	2023-24	2022-23	2021-22
W1 Total units of metered water consumed by water source (kl)			
Potable water [kL]	32,936	35,003	38,316
Total units of water consumed [kl]	**32,936**	**35,003**	**38,316**

W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity			
Water per unit of Aged Care OBD [kL/Aged Care OBD]	0.76	0.79	0.84
Water per unit of LOS [kL/LOS]	6	6	8
Water per unit of bed-day (LOS+Aged Care OBD) [kL/OBD]	0.68	0.71	0.76
Water per unit of Separations [kL/Separations]	22	24	29
Water per unit of floor space [kL/m2]	1.38	1.46	1.60

WASTE AND RECYCLING	2023-24	2022-23	2021-22
WR1 Total units of waste disposed of by waste stream and disposal method [kg]			
Landfill (total)			
General waste	80,083	114,918	
Offsite treatment			
Clinical waste - incinerated	76	54	52
Clinical waste - sharps	326	289	336
Clinical waste - treated	2,745	3,525	3,485
Recycling/recovery (disposal)			
Commingled	7,484		
Other recycling	5,884	17,716	
Paper (confidential)	2,393	7,207	
Total units of waste disposed [kg]	**98,992**	**143,709**	**3,873**

WR1 Total units of waste disposed of by waste stream and disposal method [%]			
Landfill (total)			
General waste	80.90%	79.97%	
Offsite treatment			
Clinical waste - incinerated	0.08%	0.04%	1.35%
Clinical waste - sharps	0.33%	0.20%	8.66%
Clinical waste - treated	2.77%	2.45%	89.98%
Recycling/recovery (disposal)			
Commingled	7.56%		
Other recycling	5.94%	12.33%	
Paper (confidential)	2.42%	5.01%	

WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method			
Total waste to landfill per PPT [(kg general waste)/PPT]	1.59	2.25	
Total waste to offsite treatment per PPT [(kg offsite treatment)/PPT]	0.06	0.08	0.07
Total waste recycled and reused per PPT [(kg recycled and reused)/PPT]	0.31	0.49	

WR4 Recycling rate [%]			
Weight of recyclable and organic materials [kg]	15,761	24,923	
Weight of total waste [kg]	98,992	143,709	
Recycling rate [%]	**15.92%**	**17.34%**	

WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]			
tonnes CO2-e	108	154	

GREENHOUSE GAS EMISSIONS	2023-24	2022-23	2021-22
G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]			
Carbon Dioxide	547	540	491
Methane	1	1	1
Nitrous Oxide	2	2	2
Total	**551**	**543**	**494**
GHG emissions from stationary fuel (F2) [tonnes CO2-e]	**296**	**296**	**271**
GHG emissions from vehicle fleet (T3) [tonnes CO2-e]	**255**	**246**	**223**
Medical/Refrigerant gases			
Nitrous oxide	9		
Refrigerant - R134A (HFC-134A)	6	19	
Refrigerant - R22 (HCFC-22)	6		
Refrigerant - R32 (HFC-32)	4		
Refrigerant - R410A (HFC-410A)	34		
Sevoflurane	0.1	0.1	
Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	**611**	**562**	**494**

G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]			
Electricity	1,609	1,764	2,149
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	**1,609**	**1,764**	**2,149**

G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)			
Commercial air travel	0	0	0
Waste emissions	108	154	5
Indirect emissions from Stationary Energy	300	296	255
Indirect emissions from Transport Energy	64	50	12
Paper emissions	4	4	1
Any other Scope 3 emissions	54	61	70
Total scope three greenhouse gas emissions [tonnes CO2e]	**529**	**565**	**343**

G(Opt) Net greenhouse gas emissions (tonnes CO2e)			
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	**2,751**	**2,890**	**2,986**
Net greenhouse gas emissions [tonnes CO2e]	**2,751**	**2,890**	**2,986**

NORMALISATION FACTORS	2023-24	2022-23	2021-22
1000km (Non-emergency)	1,423	1,342	1,163
Aged Care Occupied Bed Days (OBD)	43,524	44,039	45,688
ED Departures	0	0	0
FTE	411	389	376
LOS	5,216	5,508	5,039
OBD	48,740	49,547	50,727
PPT	50,240	50,982	52,063
Separations	1,500	1,435	1,336
TotalAreaM2	23,911	23,911	23,911

NOTE: Indicators are not reported where data is unavailable or an indicator is not relevant to the organisation's operations

*From 1 July 2022, the updated Financial Reporting Direction 24: Reporting of environmental data by government entities (FRD 24) substantially increased environmental reporting requirements therefore some data for prior years is not available.

STATEMENT OF PRIORITIES

IN 2023-24 THE SERVICE CONTRIBUTED TO THE ACHIEVEMENT OF THE VICTORIAN GOVERNMENT'S COMMITMENTS BY ADDRESSING THE FOLLOWING DELIVERABLES IN THE STATEMENT OF PRIORITIES:

EXCELLENCE IN CLINICAL GOVERNANCE

MA4 IDENTIFY AND DEVELOP CLINICAL SERVICE MODELS WHERE FACE TO FACE CONSULTATIONS CAN BE SUBSTITUTED BY VIRTUAL CARE WHEREVER POSSIBLE (USING TELEHEALTH, REMOTE MONITORING), WHILST ENSURING STRONG CLINICAL GOVERNANCE, SAFETY SURVEILLANCE AND PATIENT CHOICE.

MA4 Adopt the Department of Health 'Virtual Care Operational Framework' and formulate governance and procedures to align with those outlined within the Framework.

The Service fully supports the adherence to the Virtual Care Core principles.

By participating in a range of pilots and programs delivered across our networks, it demonstrates that we are actively engaged and willing to seek out ways to continually enhance the health of those in our communities and reduce risk of poor health outcomes.

Recently, we were one of the ten rural sites who took part in Safer Care Victoria's Timely Management of Chest Pain Pilot, which aimed to provide greater service and support to people in our communities experiencing chest pain.

The pilot offered access to timely ECG interpretation and medical specialist input, from Alfred Health, for the triaging and management of chest pain, closer to home and rapid decisions for transfer for definitive care.

MA4 Identify appropriate clinical cohorts that would benefit from virtual care. At all times ensuring consumers are made aware of the available options and the range of modalities available to support their care requirements.

Through funding provided by the Western Victoria Primary Health Network (WVPHN), we have implemented telehealth trolleys across our residential aged care facilities. The trolleys provide residents with high quality telehealth consultations with specialists such as psychologists, cardiologists, geriatricians, psychiatrists, urologists, palliative care supports and dementia support in Melbourne, Ballarat, Geelong and Adelaide.

The equipment has been specifically chosen for its enhanced sound, video and experience for users on both ends of the video calls, with the trolley being fully adjustable to suit the resident's position (sitting, standing, reclined) and offer greater comfort. The trolleys mean we're able to offer quality access to specialists without the stress, burden, costs and discomforts of travelling long distances—for sometimes 15-minute consultations—which puts strain on non-urgent patient transport services, friends and families.

So far, we've found that even residents who usually prefer face-to-face consults have agreed that the benefits of not having to travel far outweighs their desire for face-to-face appointments. Residents have also reported how great it is to have telehealth consults in the comfort and privacy of their own room.

MA10 IMPLEMENTATION OF THE NUTRITION AND QUALITY FOOD STANDARDS FOR HEALTH SERVICES.

MA10 Consultation with dietitians to formulate strategies to ensure all food provided to patients and residents is of optimal nutritional quality, appealing, offers variety and is culturally diverse, to sustain their nutritional intake, quality of life and wellbeing.

The dietetics department are actively involved with the formation of consumer focused food related strategies. Dietitians complete annual assessments, and regular reviews of all aged care residents. Mealtime and nutrition screening tool audits are incorporated in a collaborative methodology with the dietetics and speech pathology departments.

The dietetics department completed the 'gap analysis' of WWHS' cook-fresh five-week rotational menu in October 2023, where each recipe was banded per the portion, nutritional and minimum-choice criteria specified by the standards.

As of October 2023, all soup recipes have been fortified by the dietetics department to be under the Band 1 classification of the standards.

Resident and patient populations provided feedback on the new recipes' presentation, colour, aroma, taste and consistency using a hedonic five-point scale, allowing them to be re-revised as needed.

Recipes were simultaneously assessed by speech pathology through International Dysphagia Diet Standardisation Initiative (IDDSI) testing, to ascertain appropriateness for those requiring a texture modified diet.

MA Provide a great focus on the needs of aged care residents and paediatric patients by implementing nutrition and quality food standards that align with National Safety and Quality Health Service (NSQHS) Standards and Aged Care Quality Standards.

WWHS is in the process of implementing the 'Nutrition and quality food standards for adults in Victorian public hospitals and residential aged care services,' hereafter referred to as the 'standards.' This is occurring alongside WWHS' progress in implementing an Electronic Menu Management System.

Key actions required to meet the standards, as identified by the 'gap analysis' completed by the dietetics department, are discussed at the WWHS Food Service Quality Committee bi-monthly meetings attended by members of the Executive, Catering and Hospitality, Dietetics, Speech Pathology, Nursing, Quality and Consumer Engagement teams.

Reduced-sodium stock powder has been sourced, and is now in use across sites, significantly decreasing the sodium, or salt, intake of residents, as recommended in the standards.

The ongoing and regular completion of diet preference sheets in aged care have also been reinforced in these meetings, highlighting the importance of residents exercising autonomy in their meal choices. Summary tables of these diet preference sheets have also been developed recently, enabling the hospitality staff to easily identify meal options that suit the likes and dislikes of residents.

MA11 DEVELOP STRONG AND EFFECTIVE SYSTEMS TO SUPPORT EARLY AND ACCURATE RECOGNITION AND MANAGEMENT OF DETERIORATION OF PAEDIATRIC PATIENTS.

MA11 Partner with Safer Care Victoria (SCV) and relevant multidisciplinary groups to establish protocols and auditing processes to manage effective monitoring and escalation of deterioration in paediatric patients via Victorian Children's Tool for Observation and Response (ViCTOR) charts.

ViCTOR charts are available at all Urgent Care Centres. These charts are obtained from the Royal Children's Hospital. These observation charts incorporate age-related vital signs for children across five age groups and are intended for use in paediatric wards and emergency.

Our urgent care staff are trained to use the Access to PIPER - Paediatric Infant Perinatal Emergency Retrieval serivce.

Broselow paediatric emergency tape is available at all our Urgent Care Centres to assist staff in treating children appropriately. They are calibrated for paediatric patients between 46 and 146 cm (3 – 34kg) which provides 9 zones with pre-calculated drug doses, fluid volumes and equipment sizes.

MA11 Improve paediatric patient outcomes through implementation of the "ViCTOR track and trigger" observation chart and escalation system, whenever children have observations taken.

As well as providing education for paediatric emergencies, West Wimmera Health Service staff upskilled in emergency births, after completing a program through the Maternity Services Education Program (MSEP) from The Royal Women's Hospital.

The program was an ideal opportunity for our staff in regional areas, in facilities with no maternity wards or birthing suites, to gain exposure to emergency births and become confident in caring for and improving clinical outcomes for mothers and their babies.

The program is delivered through simulation and clinical skills stations to give clinicians hands-on experience with real-life scenarios, including an unexpected breech birth, neonatal resuscitation, and postpartum haemorrhage, in a safe environment.

Maternity emergency birthing related policies and the 'birthing boxes' were also reviewed and updated in accordance with best practice guidelines.

MA11 Implement staff training on the "ViCTOR track and trigger" tool to enhance identification and prompt response to deteriorating paediatric patient conditions.

Paediatric Advanced Life Support training is provided for all nursing staff, and includes education on the various tools and services available (ViCTOR charts, Broselow tape and access to PIPER), to manage deteriorating paediatric patient conditions.

WORKING TO ACHIEVE LONG TERM FINANCIAL SUSTAINABILITY

MB1 CO-OPERATE WITH AND SUPPORT DEPARTMENT-LED REFORMS THAT LOOK TOWARDS REDUCING WASTE AND IMPROVING EFFICIENCY TO ADDRESS FINANCIAL SUSTAINABILITY, OPERATIONAL AND SAFETY PERFORMANCE, AND SYSTEM MANAGEMENT.

MB1 Collaborative partnerships: Collaborate with other health service providers, community organisations, the department and stakeholders to explore opportunities for shared services, joint procurement, and resource sharing to reduce costs and improve efficiency.

WWHS is a member of the Grampians Regional Health Alliance (GRHA) which supports IT related systems and efficiencies. The WWHS Executive Director of Finance & Administration chairs the following meetings:

- the Grampians Chief Procurement Officer meeting with the HealthShare Victoria and
- the Grampians Regional Finance Network meeting for CFO's

These meetings are structured to review services, joint procurement, resource sharing, problem solving and progress efficiencies throughout the region. Meetings are well attended, discussions are collaborative and opportunities for cost savings, revenue opportunities and other initiatives are shared.

MB1 Data-driven decision-making: Utilise data analytics and performance metrics to identify areas of inefficiency and waste, and make evidence-based decisions to improve financial sustainability and operational performance.

Focusing on sustainability, quality, and vision, we adopted Business Intelligence, (BI) software for all financial reporting, which has enhanced our efficiency and influenced data-driven decision-making across the healthcare sector.

Within just six months, our finance team successfully established a BI dashboard that significantly improved financial data reporting.

Reports tailored for various departments were crafted, and our employee profiles, including performance KPIs, were integrated.

These efforts substantially reduced the time and resources previously required for data collection, resulting in timely, accurate, and consistent information available for decision-makers.

MB2 DEVELOPMENT OF A HEALTH SERVICE FINANCIAL SUSTAINABILITY PLAN IN PARTNERSHIP WITH THE DEPARTMENT WITH A GOAL OF ACHIEVING LONG TERM HEALTH SAFETY AND SUSTAINABILITY.

MB2 Financial forecasting and risk management: Develop robust financial forecasting models to project future revenue and expenditure, identify financial risks, and implement risk mitigation strategies to ensure long-term sustainability.

The Service forecasts future revenue, expenditure, asset (including cash) and liability balances on a monthly basis, based on actual results to date and best estimates of future outcomes. Risks, both negative and to the upside, have continued to be identified and appropriately managed having regard to their probability of occurring and the potential impact if they do.

The Service's sound financial outcomes for the year under review are a direct result of its ongoing careful and considered approach to financial management and sustainability.

MB2 Revenue diversification strategies: Explore opportunities to diversify revenue streams through partnerships, grants, research funding, and other innovative financing models to reduce dependence on government funding.

The Service continues to explore all opportunities for Commonwealth, State and non-government revenue opportunities. We actively apply for grant funding from a wide variety of sources and work collaboratively in partnership with Local Councils to this end.

We were grateful to receive Commonwealth funding for innovative projects from the Western Victorian Primary Health Network to support intergenerational programs in collaboration with local schools, funding for the Healthy Ageing Hub and the purchase of a Telehealth Visionflex machine.

Funding for a new electronic national residential medication chart (eNRMC) and associated infrastructure across our ten aged care facilities was made possible after a successful grant to the Australian Government Department of Health and Aged Care.

Philanthropic support funded highly utilised education clinical equipment including our new resuscitation mannequin.

We strongly advocated to various funding sources for the desperate need for staff accommodation, and will continue to pursue grant opportunities in the year ahead.

IMPROVING EQUITABLE ACCESS TO HEALTHCARE AND WELLBEING

MC1 ADDRESS SERVICE ACCESS ISSUES AND EQUITY OF HEALTH OUTCOMES FOR RURAL AND REGIONAL PEOPLE INCLUDING MORE SUPPORT FOR PRIMARY, COMMUNITY, HOME-BASED AND VIRTUAL CARE, AND ADDICTION SERVICES.

MC1 CEO and executive leadership to drive and be accountable for outcomes in cultural safety and Aboriginal self-determination.

We have taken steps to create a sense of safety, understanding and belonging for Aboriginal and Torres Strait Islander people. These efforts include displaying the Aboriginal and Torres Strait Islander flags at all sites, showcasing Aboriginal artwork, and featuring an acknowledgement sign which recognises the traditional land ownership upon which our sites are located and our services operate.

Our CEO and executive leadership ensure that acknowledgement of country occurs at all WWHS meetings.

Our patient and employment forms have also been reviewed to ensure they all include the question to identify as Aboriginal and Torres Strait Islander to ensure we capture and support these consumers and employees as best we can.

A cultural safety audit will be completed in the year ahead, using the Lowitja Institute tool, which has been purchased by the Grampians Health Service Partnership for all members.

MC1 Partner with Aboriginal community-controlled health organisations, respected Aboriginal leaders and Elders, and Aboriginal communities to deliver healthcare improvements.

Our Memorandum of Understanding (MoU) with Goolum Goolum Aboriginal Co-operative continued throughout the 2023-24 financial year.

We are passionate about cultivating an environment where individuals feel safe and respected to identify as Aboriginal or Torres Strait Islander. The Grampians Region Health

Service Partnership (GRHSP) has commenced the Aboriginal Health Initiative project which WWHS will actively participate in. First Nations representatives on the project will provide important advice on areas for innovation.

Looking ahead to 2025, this project having representatives from the Aboriginal-community controlled health organisations will guide reform to deliver healthcare improvements.

A STRONGER WORKFORCE

MD1 IMPROVE EMPLOYEE EXPERIENCE ACROSS FOUR INITIAL FOCUS AREAS TO ASSURE SAFE, HIGH-QUALITY CARE: LEADERSHIP, HEALTH AND SAFETY, FLEXIBILITY, AND CAREER DEVELOPMENT AND AGILITY.

MD2 Explore new and contemporary models of care and practice, including future roles and capabilities.

Recruitment is in process to provide an afterhours clinical lead for the health service to provide support in clinical decision making, risk management and to deliver evidence-based care in residential and inpatient clinical settings.

The Service has entered a Memorandum of Understanding with the Grampians Region Credentialing Committee to strengthen a more robust process for the appointment of medical and dental practitioners.

MD1 Implement and/or evaluate new/expanded programs that uplift workforce flexibility such as a flexibility policy for work arrangements.

We have introduced a 10-hour night shift to reduce fatigue and improve clinical handover across the 24-hour continuum.

Recognising the importance of flexibility in supporting a diverse workforce, we have implemented policies to accommodate various needs. We offer flexible working arrangements to employees, allowing them to balance their professional and personal commitments effectively. This flexibility promotes employee wellbeing but also contributes to greater productivity and job satisfaction. This extends to flexible working arrangements for Directors of Nursing to encourage experience and diversity in these roles.

MD2 EXPLORE NEW AND CONTEMPORARY MODELS OF CARE AND PRACTICE, INCLUDING FUTURE ROLES AND CAPABILITIES.

MD2 Continual monitoring of the broader healthcare landscape to identify opportunities to modernise skills, capabilities, roles and models of care to meet future health sector needs.

West Wimmera Health Service continually monitors for opportunities to enhance knowledge and provide educational opportunities to deliver evidence-based practice. This includes reviewing current roles, practice, and policy to ensure it remains relevant.

WWHS also must abide by relevant Commonwealth and State legislation and Standards informing the models of care and the roles to deliver the care.

MOVING FROM COMPETITION TO COLLABORATION

ME1 PARTNER WITH OTHER ORGANISATIONS (FOR EXAMPLE COMMUNITY HEALTH, ACCHOS, PHNS, GENERAL PRACTICE, PRIVATE HEALTH) TO DRIVE FURTHER COLLABORATION AND BUILD A MORE INTEGRATED SYSTEM.

ME1 Engage local ACCHO groups in the identification and delivery of initiatives that improve Aboriginal cultural safety.

Our Memorandum of Understanding (MoU) with Goolum Goolum Aboriginal Co-operative continued throughout the 2023-24 financial year.

Our active partnership in the Grampians Region Health Service Partnership (GRHSP) Aboriginal Health Initiative project enhances engagement and drives the delivery of initiatives that improve cultural safety.

ME1 Work with the relevant PHN and community health providers to develop integrated service models that will provide earlier care to patients and support patients following hospital discharge.

WWHS has modified the Transition Care Program (TCP) to remove the inpatient bed payment in order to promote uptake of this service and earlier discharge of eligible patients where possible.

Our variety of community based programs enables patient supports for discharge a comprehensive choice of State and Commonwealth funded programs to best meet their needs.

ME2 ENGAGE IN INTEGRATED PLANNING AND SERVICE DESIGN APPROACHES, WHILST ASSURING CONSISTENT AND STRONG CLINICAL GOVERNANCE, WITH PARTNERS TO JOIN UP THE SYSTEM TO DELIVER SEAMLESS AND SUSTAINABLE CARE PATHWAYS AND BUILD SECTOR COLLABORATION.

ME2 Regional, sub-regional or local regional health needs assessment to develop a population health plan.

Work on the regional health needs assessment to develop a population health plan is scheduled to commence in the coming months and will be coordinated in partnership with other health organisations. This work will progress in 2024-25.

ME2 Undertake joint clinical service plans with an agreed approach to coordinating the delivery of health services at a regional level as opposed to individual health service planning.

WWHS will begin work on joint clinical service plans in the coming months and will coordinate this effort in partnership with other health organisations to progress this action in 2024-25.

EMPOWERING PEOPLE TO KEEP HEALTHY AND SAFE IN THE COMMUNITY

EA1 COLLABORATE WITH LOCAL ORGANISATIONS AND COMMUNITIES TO BETTER UNDERSTAND LOCAL HEALTH PRIORITIES AND DELIVER COLLECTIVE AND COLLABORATIVE PREVENTATIVE HEALTH, MENTAL HEALTH AND WELLBEING SERVICES AND PROGRAMS, WHERE ALL PEOPLE, SECTORS AND COMMUNITIES HAVE AN IMPORTANT ROLE TO PLAY IN ENABLING PEOPLE TO LIVE THEIR BEST LIVES.

EA1 Facilitate and deliver preventative health strategies to improve the wellbeing of people in the community.

We have expanded the Infection Control & Prevention team to better meet the health services and community's needs for infection prevention. This includes facilitating the immunisation of staff of local businesses and education facilities.

We have partnered with Mental Health clinicians from Mildura to better understand and remove the mystery surrounding mental health conditions.

In partnership with the Grampians Public Health Unit, we organised two community Mental Health First Aid events delivered in Jeparit.

Each year, our community grants offer small communities from across our region the opportunity to co-design effective ways to promote health and wellbeing in their towns.

One grant saw the creation of a 'Womens' Outdoor Wellness Project', which was a one-week program of outdoors and nature-based activities in Natimuk.

It was delivered by women and nonbinary people, with the aim of encouraging women to try new things to support their health and wellbeing.

It was tremendously popular and well received among the community. Other community grants have included the establishment of three community gardens – in Rainbow, Rupanyup and Natimuk. The gardens offer the three main ingredients for a healthy life: healthy diet, social connection and physical activity. It's a great opportunity for wholesome health, with the gardens being tended to by locals.

Cafe Health continues to be a monthly catch-up session in each of our nine communities where individuals can explore and address health and wellbeing opportunities in their town and surrounds.

We're also working with West Wimmera Shire to develop a prototype community physical activity spaces directory as a way to encourage the community to engage in healthy lifestyles and prevent the onset of disease.

We released our fourth and final season of our podcast series 'Farmer Wants a Healthy Life' which shares the candid stories from farmers and rural locals across the Wimmera and Southern Mallee.

The podcast was inspired by the desire to work with people living in rural settings, to start a conversation about health and wellbeing issues unique to us out here in the bush.

Locals interviewed on the podcast speak openly about how they've overcome adversities in ways that engage and may surprise listeners.

A HEALTH SYSTEM THAT TAKES EFFECTIVE CLIMATE ACTION

EC2 IMPLEMENT CLIMATE ADAPTATION INITIATIVES TO SUPPORT THE HEALTH SERVICE'S RESILIENCE AND PREPARE FOR FUTURE CHALLENGES.

EC2 Plan an adaptation initiative to improve the health service's resilience to undertake a climate-related risk assessment to identify key vulnerabilities, exposures and information gaps, drawing on best available public climate information.

We were grateful to receive support from the Victoria Health Building Authority for a comprehensive energy audit of all WWHS buildings and infrastructure.

Their detailed reports provided advice on opportunities for reduction of energy consumption and the costs associated with replacement of key infrastructure.

WWHS was excited to be funded $950,068 to progress our highest priorities and achieve a significant impact on our climate related risks. Procurement will occur in the 2024-2025 year.

EC2 Leverage off the climate-related risk assessment findings to incorporate adaptation practices/approaches in processes and planning for developments.

A full climate-related risk assessment will be progressed in the 2024-2025 financial year to understand the opportunities and risks for the Service's operations, considering buildings, fleet and service models.

LOCAL GOAL

ENHANCE ENGAGEMENT WITH DIVERSE COMMUNITY GROUPS.

Implement the Diversity Plan

In July 2023, we launched our Diversity and Inclusion plan, setting out our intent to make all members of our community feel welcome when accessing health services through our organisation.

Monitor progress against Diversity Plan Objectives

Every day we strive to ensure our services and organisational culture embody a welcoming environment for all.

We established a Multicultural Community Advisory Committee to work with diverse community groups to enhance our cultural awareness and respond to specific needs.

Through this committee, we were able to identify that cultural differences and fears were barriers for diverse groups in accessing healthcare. As a way to mitigate this, we implemented hospital tours, delivered after-hours for each of our multicultural communities. Proving successful, members of our Karen and Pacific Islander communities commented on how helpful the tours have been.

The Service also employs a Multicultural Worker, who is dedicated to supporting our refugee, migrant and multicultural communities in accessing the health services they need.

KEY 2023-2024 HEALTH SERVICE PERFORMANCE PRIORITIES

HIGH QUALITY AND SAFE CARE

KEY PERFORMANCE MEASURE	TARGET	RESULT
Infection prevention and control		
Compliance with the Hand Hygiene Australia program	85%	91%
Percentage of healthcare workers immunised for influenza	94%	96%
Patient experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	NA*
Patient experience		
Percentage of Aboriginal admitted patients who left against medical advice 2	25% reduction in gap based on prior year's annual rate	0%

*Less than 10 responses were received for the period due to the relative size of the Health Service

STRONG GOVERNANCE, LEADERSHIP & CULTURE

KEY PERFORMANCE MEASURE	Target	Result
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	62%	70%

EFFECTIVE FINANCIAL MANAGEMENT

KEY PERFORMANCE INDICATOR	TARGET	RESULT
Operating result ($m)	0.00	0.021
Average number of days to pay trade creditors	60 days	37 days
Average number of days to receive patient fee debtors	60 days	15 days
Adjusted current asset ratio	0.7 or 3% improvement from base target	0.79
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June.	Variance <$250,000	Variance <$250,000
Actual number of days available cash, measured on the last day of each month.	14 days	9 days

ACTIVITY AND FUNDING

The performance and financial framework within which state government-funded organisations operate is described in The Policy and Funding Guidelines - Funding Rules. The Funding Rules detail funding and pricing arrangements and provides modelled budgets and targets for a range of programs.

The Policy and Funding Guidelines are accessible at webpage https://www.health.vic.gov.au/policy-and-funding-guidelines-for-health-services

FUNDING TYPE	ACTIVITY ACHIEVEMENT 2023-24	UNIT
Small Rural Acute	5.14	NWAU
Small Rural Mental Health	1,738	Bed Days
Small Rural Primary Health & HACC	17,984	Service Hours
Small Rural Residential Care	40,409	Bed Days
Small Rural Other specified funding	-	Service Hours

FINANCIAL RESULTS

West Wimmera Health Service achieved a net operating surplus for 2023/24 of $21,179

It is a pleasure to present the financial report for another successful period of operations, 1 July 2023 – 30 June 2024, at West Wimmera Health Service.

Our positive operating surplus result of $21,179 continues to demonstrate a strong understanding of our financial drivers, careful management of costs, and revenue generation.

Our growth in revenue was driven by residential aged care uplift in fees through occupancy and funding from Commonwealth government subsidies; increased service delivery for the Commonwealth Home Support Program (CHSP) home-based program taken on from a local government council; and other programs where successful recruitment of professionals enabled health outcomes and targets to be realised.

The deficits in our workforce are supported by agency staff, both in our nursing and environmental and hospitality teams. This significantly impacted our wage-related expenditure for 2023-24, with an internal work force being formed to reduce this cost, informing the budget activity plan and cost control directives.

Development of talent through local upskilling provides not only benefits to work force capabilities but also community economic growth, retention to local communities and continued services. Through wage payments, local procurement, and infrastructure development our Service has invested more than $53 million in the region.

Despite our strong operational result, cash levels remain constrained due to the constant asset renewal requirements, capital expenditure and increasing workforce expenditure. Maintaining sufficient cash levels for current and future capital requirements will remain a high priority for the foreseeable future.

In the new year, work will continue towards the Rupanyup Nursing Home Redevelopment fundraising project target of $1.2 million and we look forward to working with the Dunmunkle Health Service Foundation and community members in support of this goal.

Various other capital and asset renewal projects continue which have also been made possible through State government grants, internal fundraising activities and the important fundraising efforts by service clubs and hospital auxiliary groups through our local areas. We are grateful to all who have contributed in this regard.

And thank you to all who contribute to the health outcomes for those who use our services, from our frontline staff right through to those in the 'back office' – everyone plays an important role in our aim to provide great care to every person, every time.

Janette Lakin
Executive Director of Finance & Administration

FINANCIAL OVERVIEW 2023–24

	2024 $000	2023 $000	2022 $000	2021 $000	2020 $000
NET OPERATING RESULT*	21	51	60	77	68
Total revenue	61,889	53,414	49,060	47,631	45,984
Total expenses	(64,672)	(58,156)	(52,620)	(52,131)	(50,977)
Net result from transactions	**(2,783)**	**(4,742)**	**(3,560)**	**(4,500)**	**(4,993)**
Total other economic flows	33	(59)	(9)	552	(186)
Net result	**(2,750)**	**(4,801)**	**(3,569)**	**(3,948)**	**(5,179)**
Total assets	116,431	84,520	87,892	89,913	92,910
Total liabilities	36,417	29,911	(28,482)	(25,843)	(25,166)
Net assets/Total equity	**80,014**	**54,609**	**59,410**	**64,070**	**67,745**

TABLE 4: INCOME STATEMENT – FINANCIAL YEAR ENDING 30 JUNE 2024

	2023-24 $000
Net operating result *	**21**
Capital purpose income	173
Specific income	2,430
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	85
State supply items consumed up to 30 June 2022	(85)
Assets provided free of charge	-
Assets received free of charge	-
Expenditure for capital purpose	(35)
Depreciation and amortisation	(5,405)
Impairment of non-financial assets	-
Finance costs (other)	33
Net result from transactions	**(2,783)**

TABLE 5: RECONCILIATION OF NET RESULT FROM TRANSACTIONS AND OPERATING RESULT

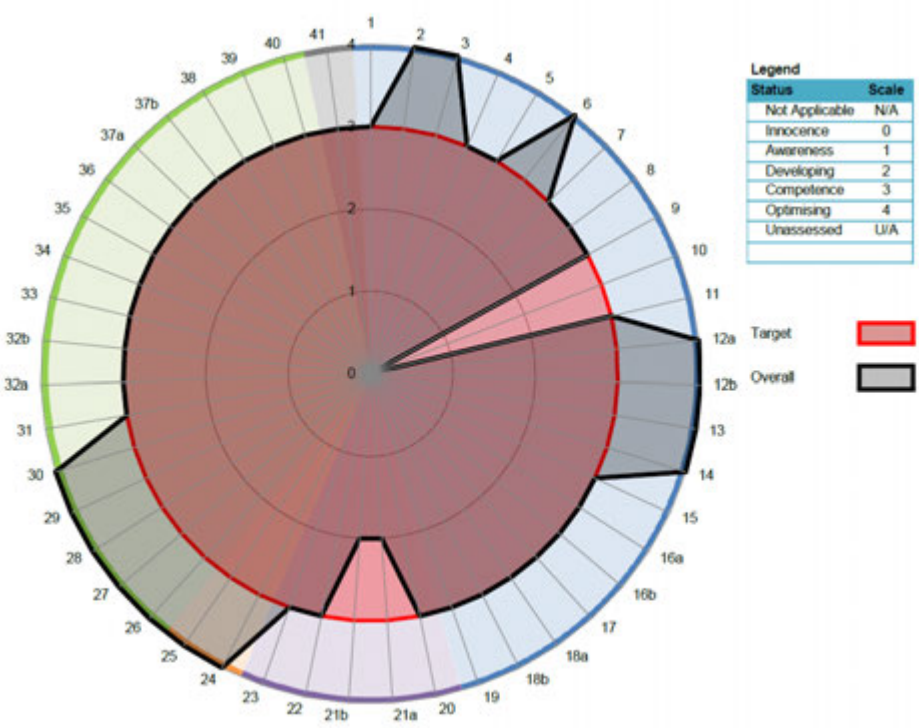
*The Operating result is the result for which the health service is monitored in its Statement of Priorities

ASSET MANAGEMENT ACCOUNTABILITY FRAMEWORK (AMAF) MATURITY ASSESSMENT

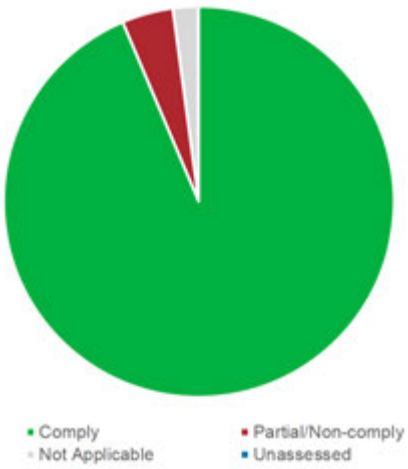
The following sections summarise West Wimmera Health Service's assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the Department of Treasure and Finance (DTF) website (https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework).

The Service's target maturity rating is 'competence', meaning systems and processes are fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

COMMPLIANCE AND MATURITY RATING TOOL
ASSET MANAGEMENT MATURITY



AMAF COMMPLIANCE



WHOLE-OF-LIFE ASSET MANAGEMENT

LEADERSHIP AND ACCOUNTABILITY	ASSET PLANNING	ASSET ACQUISITION	ASSET OPERATION	ASSET DISPOSAL
• Overview and key requirements • Resourcing and skills • Governance • Allocating asset management responsibility • Attestation requirements • Monitoring asset performance • Asset management system performance • Reporting to Government • Evaluation of asset performance • Other requirements	• Asset management strategy • Risk management and contingency planning	• Overview • Acquisition process	• Monitoring and preventative action • Maintenance of assets • Information management • Record keeping responsibility • Asset Valuation	• Disposal Process

DISCLOSURE OF REVIEW & STUDY EXPENSES

THE WWHS HEALTH PROMOTION TEAM HAD THREE REPORTABLE PROJECTS IN THE 2023-24 FINANCIAL YEAR

INDUSTRY PHD: DEVELOPING AN EVALUATION FOR HEALTH PROMOTION COMMUNITY MICRO-GRANTS

Health promotion micro-grants are a fairly common practice but evaluation of their impact and efficacy is limited and not well-studied. Rurality adds another layer of complexity and of current neglect in the literature.

WWHS partnered with the LaTrobe University Graduate Research School, appointing an Industry PhD scholarship position to undertake an independent process evaluation of the WWHS Health Promotion Community Health and Wellbeing Grants program to determine its efficacy and impact.

The anticipated outcome for this study was to assist with both replicability of the model and cross-applicability of planning, engagement and evaluation processes for other HP projects through completion of a PhD study with up to 5 publications and multiple conference presentations, with 3 papers completed to date.

The total investment from WWHS for this project was $60,000 over three years with LaTrobe University providing the balance of the scholarship and related costs.

The cost to WWHS for this impact/evaluation study in the 2023-24 financial year was $21,360, being the third and final payment for the project.

CAFÉ HEALTH EVALUATION PROCESS DEVELOPMENT

As a unique, place-based, rural community initiative, Café Health is a foundational program for the WWHS Health Promotion team. We sought advice as to the best method for on-going evaluation of a place-based approach in a small sample, episodic attendance community forum in small rural communities as many existing approaches were unsuitable and/or demanded larger samples.

The aim of this research and development project was to develop a report and toolkit for ongoing evaluation of the Cafe Health program.

To do this, we partnered with the John Richards Centre at La Trobe University to undertake a qualitative evidence survey of the Café health initiative and recommend an on-going, effective evaluation tool for use by the Health Promotion team. Initial evaluations have confirmed the value of the Cafe Health initiative, supporting its continuation.

This study cost $4,489 in the 2023-24 financial year, with the total cost of this study contract being $49,373.50.

CLIMATE ADAPTATION LENS FOR RURAL HEALTH PROMOTION

Climate Adaption is now an identified area of focus in the Victorian State Health and Wellbeing plan and the need for a lens to guide this work was identified, by the former Wimmera Primary Care Partnership.

WWHS' Health Promotion team were approached by the Grampians Region Department of Energy, Environment and Climate Action (DEECA) with an offer of funding for a project to develop a climate adaptation lens for health promotion.

WWHS undertook a series of focus groups with WWHS Health Promotion staff and Café Health community groups to gauge current attitudes and knowledge regarding climate adaptation in our small rural communities. This data informed development of the Climate Adaptation Lens.

Dr Cathy Tischler from Federation University's Future Regions Research Centre (FRRC) was commissioned as the principal investigator to complete a literature review and develop a Climate Adaptation Lens Tool with efficacy in small rural communities, grounded in current attitudes and behavioural triggers for adaptation behaviour (for climate and personal health) which would be useful for rural health promotion activities and initiatives.

The Lens has been developed and promulgated. The WWHS HP team is applying the lens to current and all future projects. An evaluation discussion with Federation University is due later in 2024.

The total contract with Federation University for this project was $79,460, of which WWHS contributed $13,000 and the balance was funded by DEECA. There were no costs to WWHS for this project in the 2023-24 financial year and DEECA funded $21,835.

SOCIAL PROCUREMENT

West Wimmera Health Service considers procurement to be a key business and strategic function. Social procurement creates an opportunity for the Service to use its buying power to deliver social and sustainable outcomes that help to build a fair, inclusive and sustainable Victoria.

West Wimmera Health Service's Social Procurement Strategy aims to increase the social and sustainable benefits achieved through deliberate and planned social and sustainable procurement activities prioritising the following four objectives:

Objective 2, Opportunities for Victorians with disability, is a strong focus for West Wimmera Health Service and is represented as an Australian Disability Enterprise in the BUYABILITY directory.

Objective 4, Opportunities for disadvantaged Victorians, is a focus as tools such as the Map for Impact shows a number of social enterprises in areas surrounding West Wimmera Health Service.

Objective 7, Sustainable Victorian regions, is a focus as the ABS socio-economic index has identified locations surrounding West Wimmera Health Service campuses as areas with a high entrenched disadvantage.

Objective 8, Environmentally sustainable outputs allows West Wimmera Health Service to continue on from existing sustainability initiatives.

The 2023-24 financial year results are as follows:

SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS	
Overall social procurement activities	2023–24
Number of social benefit suppliers engaged during the reporting period:	2
Total amount spent with social benefit suppliers (direct spend) during the reporting period ($ GST exclusive):	$25,756
Total number of mainstream suppliers engaged that have made social procurement commitments in their contracts with the Victorian Government:	0*
Total number of contracts that include social procurement commitments:	6

TABLE 6: SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS
*A large proportion of the health service's mainstream direct and indirect social benefit suppliers who have made social procurement commitments within their contracts, are reported in HealthShare Victoria's annual 'Social Procurement Framework' commitment reporting.

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

The Service's total Information and Communication Technology (ICT) expenditure incurred during 2023-24 is $2,456,280 (excluding GST) with the details shown below:

Business as Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT expenditure		
Total (excluding GST)	Total=Operational expenditure and Capital Expenditure (excluding GST)	Operational expenditure (excluding GST)	Capital expenditure (excluding GST)
$2.106m	$0.3504m	$0.000m	$0.3504m

TABLE 7: ICT EXPENDITURE

CONSULTANCIES

DETAILS OF CONSULTANCIES (UNDER $10,000)

In 2023-24 there were two consultants where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2023-2024 in relation to these consultancies is $4,220 (GST exclusive). The services were relating to review of Perioperative Capability framework, employment agreements and reviews of floor plans.

DETAILS OF CONSULTANCIES (VALUED AT $10,000 OR GREATER)

In 2023-24 there was no consultancy engaged for services over $10,000.

COMPLIANCE WITH LEGISLATION

FREEDOM OF INFORMATION ACT 1982

The West Wimmera Health Service Freedom of Information Officer received 54 requests for information under the Freedom of Information Act (1982) during the 2023-24 financial year, a decrease of 3 from the previous financial year.

54 requests were received:

- 47 cases were personal requests
- 7 cases were non-personal requests

Of the requests received:

- 47 cases were granted in full
- 0 cases were not proceeded with by the applicant
- 7 cases where no documents/medical records were available.

All applications were received from or on behalf of members of the public.

There were 54 decisions made within the statutory time periods. Of the decisions made outside time, zero were made within a further 45 days and zero decisions were made in greater than 45 days. A total of 54 FOI access decisions were made where access to documents was granted in full, granted in part or denied in full. Zero decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant. Of requests finalised, the average number of days over / under the statutory time (including extended timeframes) to decide the request was zero days.

Members of the public may telephone the Service on 03 5391 4222, in the first instance to obtain information on the application process.

Applications must be in writing and the required FOI Application form completed and sent to:

The Freedom of Information Officer
West Wimmera Health Service
PO Box 231
NHILL VIC 3418

Applications must clearly describe the documents that are being requested. If seeking an exemption of the application fee evidence must also be provided by the applicant as to the reasons why.

The following fees apply:

- Application Fee - $32.70 (non-refundable unless the fee is waived);
- Search Fee - $23.85 per hour or part thereof;
- Photocopying - 20 cents per black and white A4 page.

It is important that applicants provide photo identification as to their identity at the time of application.

Further information on where members of the public can obtain information about FOI are available at:

FOI Information:
https://ovic.vic.gov.au/freedom-of-information/

FOI Costs:
https://ovic.vic.gov.au/freedom-of-information/for-the-public/find-and-request-access-to-information/

For detailed requirements of the Freedom of Information Act (1982) please visit:
https://www.legislation.vic.gov.au/in-force/acts/freedom-information-act-1982

GENDER EQUALITY ACT 2020

West Wimmera Health Service is guided by the Victorian Gender Equality Act 2020 to improve workplace gender equality within the Service.

The Service continues to implement actions derived from its Gender Equality Action Plan (GEAP) and embed them into all aspects of the organisation to ensure that gender equality is a shared priority and responsibility of all departments across the Service and its partnership with the community.

We have developed a Gender Impact Assessment Toolkit to ensure that we meet the Gender Equality Standards and are developing a Workforce Plan to assist in identifying workforce capacity and capability to meet current WWHS objectives including that of the Gender Equality Action Plan (GEAP) in achieving a gender-equitable workplace.

A recruitment officer has been engaged to provide a streamlined recruitment and onboarding process and we are planning a recruitment drive to assist those with language barriers to apply for vacant roles within the service.

In all stages of the recruitment process we have ensured gender neutral wording and diverse imagery is used to ensure that there are no subtle gender biases or inequalities and targeted marketing has been undertaken to increase the applicants for board recruitment. There have also been increased bursaries and allocated amounts to assist in the retention, upskilling and onboarding of staff as well as increased diversity through traineeship opportunities.

A Multi-level authorisation process has been implemented to identify and address pay gap issues and we have provided flexible working arrangements to a diverse range of employees.

The Service's commitment to a zero tolerance sexual harassment workplace and investigating any allegations of sexual harassment has been reinforced. Sexual harassment training has been provided to all staff and board members as well as training to ensure staff are confident in reporting issues.

Decision making committees continue to report on diversity and gender composition of these committees.

The Service also continues to strengthen relationships with the Victorian Health Organisation Gender Equality Network (VHOGEN) and the benefits of this integrated approach enables big-picture thinking and planning, strengthened collaboration across shared priorities, streamlined reporting and evaluation processes and improved gender equality outcomes across the Service.

The GEAP will continue to guide the Service in ensuring our workplace continues to be healthy, sustainable, resilient, innovative, adaptive and inclusive. Over the next two years, West Wimmera Health Service will continue to strive towards seeking significant improvement and achievement across all GEAP action areas.

BUILDING ACT 1993

In accordance with the Building Regulations 2006, made under the Building Act 1993, all buildings within the Service are classified according to their functions.

West Wimmera Health Service undertakes an extensive Essential Services Maintenance Program to ensure that all regulatory requirements and safety standards in regard to plant and equipment, buildings and fire management systems are maintained.

A comprehensive preventative maintenance program ensures that key infrastructure equipment such as emergency power backup generators, lifting equipment, heating ventilation and cooling systems and fire detection and management systems are maintained at satisfactory levels and available 365 days a year.

Building Permits are obtained for all construction projects where required and Certificates of Occupancy are issued and displayed accordingly. All builders and contractors involved in building construction are registered practitioners.

In 2023-24 there were no projects completed with a certificate of occupancy issued, no emergency orders or building orders issued in relation to buildings and no buildings that have been brought into conformity with building standards during the reporting period.

The major works projects that progressed through the 2023-24 year include:

- Electrical Infrastructure Upgrade
- Energy Efficiency Audits
- Kaniva Nursing Home Redevelopment
- LED Lighting Upgrade
- Natimuk Nurse Call Upgrade
- Nhill Hospital Kitchen Redevelopment
- Nhill Hospital Water Infrastructure Upgrade
- Nhill Hydrant Sprinkler Upgrade
- Nhill Theatre Upgrade
- Rupanyup Nursing Home Redevelopment.

PUBLIC INTEREST DISCLOSURE ACT 2012

West Wimmera Health Service is committed to the objectives of the Public Interest Disclosure Act 2012 (the Act) and addresses this through the application of its Public Interest Disclosure Policy.

We recognise the value of transparency and accountability in our administrative and management practices, and support the making of disclosures that reveal corrupt conduct, conduct involving substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

During 2023-24 the Service was not advised of any Public Interest Disclosures under the Act.

NATIONAL COMPETITION POLICY

All requirements under the National Competition Policy were met, including compliance with the Government's policy statement 'Competitive Neutrality Policy Victoria' and subsequent reforms. There were no complaints received during the year in relation to this policy.

LOCAL JOBS ACT 2003

There were two projects which required disclosure in accordance with the Local Jobs Act 2003 or the Victorian Industry Participation Policy (VIPP).

The Nhill Hospital Kitchen Redevelopment project construction tender was released to market and Rupanyup Nursing Home Redevelopment has engaged a principal consultant, Building Surveyor and Quantity Surveyor.

CARERS RECOGNITION ACT 2012

West Wimmera Health Service has taken all practical measures to comply with its obligations under the Act. These include:

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community
- ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act

- considering the care relationships principles set out in the Act when setting policies and providing services (including providing flexible working arrangements and leave provisions to staff who meet the criteria as set out in the relevant award).
- implementing priority actions in Recognising and supporting Victoria's carers: Victorian carer strategy 2018-22.

SAFE PATIENT CARE ACT 2015

West Wimmera Health Service has no matters to report in relation to its obligations under section 40 of the Safe Patient Care Act 2015.

ADDITIONAL INFORMATION AVAILABLE ON REQUEST (WHERE RELEVANT)

- Details in respect of the items listed below have been retained by the health service and are available to the relevant Ministers, Members of Parliament, and the public on request (subject to the freedom of information requirements, if applicable):
- a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- details of publications produced by the entity about itself, and how these can be obtained;
- details of changes in prices, fees, charges, rates, and levies charged by the entity;
- details of any major external reviews carried out on the entity;
- details of major research and development activities undertaken by the entity;
- details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;
- details of assessments and measures undertaken to improve the occupational health and safety of employees;
- a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;
- a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- details of all consultancies and contractors including:
- consultants/contractors engaged; of major research and development activities undertaken by the entity;

Attestations

WEST WIMMERA HEALTH SERVICE FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION

I, Katherine Colbert, on behalf of the Responsible Body, certify that West Wimmera Health Service has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Katherine Colbert
Responsible Officer
West Wimmera Health Service
24 October 2024

CONFLICT OF INTEREST

I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC.

Declaration of private interest forms have been completed by all executive staff within West Wimmera Health Service and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.

Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
24 October 2024

DATA INTEGRITY

I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. West Wimmera Health Service has critically reviewed these controls and processes during the year.

Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
24 October 2024

INTEGRITY, FRAUD AND CORRUPTION

I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at West Wimmera Health Service during the year.

Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
24 October 2024

COMPLIANCE WITH HEALTH SHARE VICTORIA (HSV) PURCHASING POLICIES

I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that it has materially complied with all requirements set out in the HSV Purchasing Policies including mandatory HSV collective agreements as required by the Health Services Act 1988 (Vic) and has critically reviewed these controls and processes during the year.

Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
24 October 2024

DISCLOSURE INDEX

The annual report of West Wimmera Health Service is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Service's compliance with statutory disclosure requirements.

LEGISLATION	REQUIREMENT	PAGE REF.
MINISTERIAL DIRECTIONS		
Report of Operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	01
FRD 22	Purpose, functions, powers and duties	01
FRD 22	Nature and range of services provided	08
FRD 22	Activities, programs and achievements for the reporting period	11-28
FRD 22	Significant changes in key initiatives and expectations for the future	11-28
Management and structure		
FRD 22	Organisational structure	06
FRD 22	Workforce data / employment and conduct principles	15
FRD 22	Occupational Health and Safety	15
Financial information		
FRD 22	Summary of the financial results for the year	50
FRD 22	Significant changes in financial position during the year	49
FRD 22	Operational and budgetary objectives and performance against objectives	49
FRD 22	Subsequent events	49
FRD 22	Details of consultancies under $10,000	55
FRD 22	Details of consultancies over $10,000	55
FRD 22	Disclosure of government advertising expenditure	N/A
FRD 22	Disclosure of ICT expenditure	55
FRD 22	Asset Management Accountability Framework	51
FRD 22	Reviews and Studies expenditure	52
Legislation		
FRD 22	Application and operation of *Freedom of Information Act 1982*	56
FRD 22	Compliance with building and maintenance provisions of *Building Act 1993*	57
FRD 22	Application and operation of *Public Interest Disclosure Act 2012*	58
FRD 22	Statement on National Competition Policy	58

LEGISLATION	REQUIREMENT	PAGE REF.
FRD 22	Application and operation of *Carers Recognition Act 2012*	58
FRD 22	Additional information available on request	59
FRD 24	Environmental data reporting	29-36
FRD 25	*Local Jobs First Act 2003* disclosures	58
SD 5.1.4	Financial Management Compliance attestation	60
SD 5.2.3	Declaration in report of operations	65
Attestations		
Attestation on Data Integrity		60
Attestation on Managing Conflicts of Interest		60
Attestation on Integrity, Fraud and Corruption		60
Compliance with HealthShare Victoria (HSV) Purchasing Policies		60
Other reporting requirements		
• Reporting of outcomes from Statement of Priorities 2023-2024		37-48
• Occupational Violence reporting		16
• Asset Management Accountability Framework		51
• *Gender Equality Act 2020*		57
• Reporting obligations under the *Safe Patient Care Act 2015*		59

AUDITED FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2024

West Wimmera Health Service

Financial Report

How this report is structured

West Wimmera Health Service presents its audited general purpose financial statements for the financial year ended 30 June 2024 in the following structure to provide users with the information about West Wimmera Health Service's stewardship of the resources entrusted to it.

Financial Statements

Financial Year ended 30 June 2024

Board member's, accountable officer's, and chief finance & accounting officer's declaration

The attached financial statements for West Wimmera Health Service have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994,* applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and the financial position of West Wimmera Health Service at 30 June 2024.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 10 October 2024.

Board Member	*Accountable Officer*	*Chief Finance & Accounting Officer*
		
Katherine Colbert	Ritchie Dodds	Janette Lakin
Chair	Chief Executive Officer	Chief Finance and Accounting Officer
West Wimmera Health Service	*West Wimmera Health Service*	*West Wimmera Health Service*
10 October 2024	10 October 2024	10 October 2024

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of West Wimmera Health Service

Opinion	I have audited the financial report of West Wimmera Health Service (the health service) which comprises the: • balance sheet as at 30 June 2024 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2024 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Other Information	The Board of the health service is responsible for the Other Information, which comprises the information in the health service's annual report for the year ended 30 June 2024 but does not include the financial report and my auditor's report thereon. My opinion on the financial report does not cover the Other Information and accordingly, I do not express any form of assurance conclusion on the Other Information. However, in connection with my audit of the financial report, my responsibility is to read the Other Information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the Other Information, I am required to report that fact. I have nothing to report in this regard.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit 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 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 this financial report.

As part of an audit in accordance with the 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 health service's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board'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 health service'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 my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the health service 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.

I communicate with the Board regarding, 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 my audit.

MELBOURNE
28 October 2024

Dominika Ryan
as delegate for the Auditor-General of Victoria

Comprehensive Operating Statement

West Wimmera Health Service
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2024

	Note	2024 $'000	2023 $'000
Revenue and income from transactions			
Operating activities	2.1	60,844	52,868
Non-operating activities	2.1	1,045	546
Total revenue and income from transactions		**61,889**	**53,414**
Expenses from transactions			
Employee expenses	3.1	(48,105)	(42,421)
Supplies and consumables	3.1	(7,893)	(7,505)
Finance costs	3.1	(74)	(61)
Depreciation	4.4	(5,405)	(5,256)
Other administrative expenses	3.1	(738)	(663)
Other operating expenses	3.1	(2,454)	(2,232)
Other non-operating expenses	3.1	(3)	(18)
Total expenses from transactions		**(64,672)**	**(58,156)**
Net result from transactions - net operating balance		**(2,783)**	**(4,742)**
Other economic flows included in net result			
Net gain/(loss) on disposal of property plant and equipment	3.2	110	220
Net gain/(loss) on financial instruments	3.2	(3)	(3)
Share of other economic flows from joint arrangements	3.2	(18)	(169)
Other gain/(loss) from other economic flows	3.2	(56)	(107)
Total other economic flows included in net result		**33**	**(59)**
Net result for the year		**(2,750)**	**(4,801)**
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation	4.1(b)	28,155	-
Total other comprehensive income		**28,155**	**-**
Comprehensive result for the year		**25,405**	**(4,801)**

This Statement should be read in conjunction with the accompanying notes.

West Wimmera Health Service
Balance Sheet
As at 30 June 2024

	Note	2024 $'000	2023 $'000
Current assets			
Cash and cash equivalents	6.2	21,449	17,264
Receivables	5.1	2,201	1,365
Inventories	4.5	87	82
Prepayments		287	235
Total current assets		**24,024**	**18,946**
Non-current assets			
Receivables	5.1	2,299	2,210
Property, plant and equipment	4.1(a)	90,108	63,364
Total non-current assets		**92,407**	**65,574**
Total assets		**116,431**	**84,520**
Current liabilities			
Payables	5.2	6,834	5,680
Contract liabilities	5.3	1,016	627
Borrowings	6.1	1,056	835
Provisions	3.3	8,685	8,227
Other liabilities	5.4	16,963	12,590
Total current liabilities		**34,554**	**27,959**
Non-current liabilities			
Borrowings	6.1	942	762
Provisions	3.3	921	1,190
Total non-current liabilities		**1,863**	**1,952**
Total liabilities		**36,417**	**29,911**
Net assets		**80,014**	**54,609**
Equity			
Property, plant and equipment revaluation surplus	4.3	80,426	52,271
Contributed capital	SCE	27,808	27,808
Accumulated surplus/(deficit)	SCE	(28,220)	(25,470)
Total equity		**80,014**	**54,609**

This Statement should be read in conjunction with the accompanying notes.

West Wimmera Health Service
Cash Flow Statement
For the Financial Year Ended 30 June 2024

	Note	2024 $'000	2023 $'000
Cash Flows from operating activities			
Operating grants from State Government		27,458	29,654
Operating grants from Commonwealth Government		4,755	3,392
Capital grants from State Government		2,200	329
Capital grants from Commonwealth Government		173	88
Patient and resident fees received		26,263	18,426
Donations and bequests received		85	374
Net GST received from ATO		1,422	1,066
Interest received		1,045	546
Other receipts/(payments)		(1,733)	763
Total receipts		**61,668**	**54,638**
Employee expenses		(48,105)	(42,421)
Payments for supplies and consumables		(7,893)	(7,505)
Finance costs		(74)	(61)
Other payments		(2,590)	(3,419)
Total payments		**(58,661)**	**(53,406)**
Net cash flows from/(used in) operating activities	8.1	**3,006**	**1,232**
Cash Flows from investing activities			
Proceeds from disposal of non-financial assets		415	464
Purchase of non-financial assets		(3,183)	(1,601)
Net cash flows from/(used in) investing activities		**(2,768)**	**(1,137)**
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		(336)	(290)
Repayment of advances		(90)	(99)
Repayment of accommodation deposits		(5,671)	(2,841)
Receipt of accommodation deposits		10,044	3,613
Net cash flows from/(used in) financing activities		**(6,097)**	**383**
Net increase/(decrease) in cash and cash equivalents held		**(5,859)**	**478**
Cash and cash equivalents at beginning of year		17,264	16,786
Cash and cash equivalents at end of year	6.2	**11,405**	**17,264**

This Statement should be read in conjunction with the accompanying notes.

West Wimmera Health Service
Statement of Changes in Equity
For the Financial Year Ended 30 June 2024

	Property, Plant & Equipment Revaluation Surplus	Contributed Capital	Accumulated Deficit	Total
	$'000	$'000	$'000	$'000
Balance at 30 June 2022	**52,271**	**27,808**	**(20,669)**	**59,410**
Other comprehensive income for the year	-	-	-	-
Net result for the year	-	-	(4,801)	(4,801)
Balance at 30 June 2023	**52,271**	**27,808**	**(25,470)**	**54,609**
Other comprehensive income for the year	-	-	-	-
Net result for the year	28,155	-	(2,750)	25,405
Balance at 30 June 2024	**80,426**	**27,808**	**(28,220)**	**80,014**

This Statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

Note 1: Basis of preparation

Structure

Note 1: Basis of preparation

These financial statements represent the audited general purpose financial statements for West Wimmera Health Service ('the Service') for the year ended 30 June 2024. The report provides users with information about West Wimmera Health Service's stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements.

Note 1.1: Basis of preparation of the financial statements

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements.*

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance (DTF), and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

West Wimmera Health Service is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit health service under the Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Apart from the changes in accounting policies, standards and interpretations as noted below, material accounting policies adopted in the preparation of these financial statements are the same as those adopted in the previous period.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on a going concern basis (refer to Note 8.9 Economic Dependency).

The financial statements are in Australian dollars.

The amounts presented in the financial statements have been rounded to the nearest thousand dollars. Minor discrepancies in tables between totals and sum of components are due to rounding.

The annual financial statements were authorised for issue by the Board of West Wimmera Health Service on 10 October 2024.

Note 1.2: Abbreviations and terminology used in the financial statements

The following table sets out the common abbreviations used throughout the financial statements:

Reference	Title
AASB	Australian Accounting Standards Board
AASs	Australian Accounting Standards, which include Interpretations
DH	Department of Health
DTF	Department of Treasury and Finance
FMA	*Financial Management Act 1994*
FRD	Financial Reporting Direction
NWAU	National Weighted Activity Unit
SD	Standing Direction
VAGO	Victorian Auditor General's Office
the Service	West Wimmera Health Service

Note 1.3: Joint arrangements

Interests in joint arrangements are accounted for by recognising in the Service's financial statements, its share of assets and liabilities and any revenue and expenses of such joint arrangements.

West Wimmera Health Service has the following joint arrangements:

- Grampians Regional Health Alliance (GRHA)–joint venture

Details of the joint arrangements are set out in Note 8.7.

Note 1.4: Material accounting estimates and judgements

Management make estimates and judgements when preparing the financial statements.

These estimates and judgements are based on historical knowledge and best available current information and assume any reasonable expectation of future events. Actual results may differ.

Revisions to key estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

The material accounting judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and relate to the following disclosures:

- Note 2.1: Revenue and income from transactions
- Note 3.3: Employee benefits and related on-costs
- Note 4.1: Property, plant and equipment
- Note 4.2: Right-of-use assets
- Note 4.4: Depreciation and amortisation
- Note 4.6: Impairment of assets
- Note 5.1: Receivables
- Note 5.2: Payables
- Note 5.3: Contract liabilities
- Note 6.1: Lease liabilities
- Note 7.4: Fair value determination

Note 1.5: Accounting standards issued but not yet effective

An assessment of accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to the Service and their potential impact when adopted in future periods is outlined below:

Standard	Adoption Date	Impact
AASB 2022-5: *Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback*	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.
AASB 2022-9: *Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector*	Reporting periods beginning on or after 1 January 2026.	Adoption of this standard is not expected to have a material impact.
AASB 2022-10: *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.

There are no other accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to the Service in future periods.

Note 1.6: Goods and Services Tax (GST)

Income, expenses and assets and liabilities are recognised net of the amount of GST, except where the GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables in the Balance Sheet are stated inclusive of the amount of GST. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis, except for the GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, which are disclosed as operating cash flows.

Commitments and contingent assets and contingent liabilities are presented on a gross basis.

Note 1.7: Reporting Entity

The financial statements include all the controlled activities of West Wimmera Health Service.

The principal address of West Wimmera Health Service is:

47 Nelson Street
Nhill, Victoria 3418

A description of the nature of the Service's operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

Note 2: Funding delivery of our services

West Wimmera Health Service's overall objective is to provide quality health service and is predominantly funded by grant funding for the provision of outputs. The Service also receives income from the supply of services.

Structure

Note 2.1: Revenue and income from transactions
Note 2.2: Fair value of assets and services received free of charge or for nominal consideration

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Identifying performance obligations	The Service applies material judgment when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations. If this criterion is met, the contract/funding agreement is treated as a contract with a customer, requiring the Service to recognise revenue as or when the service transfers promised goods or services to customers. If this criterion is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	The Service applies material judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.
Determining time of capital grant income recognition	The Service applies material judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the health service's progress as this is deemed to be the most accurate reflection of the stage of completion.
Assets and services received free of charge or for nominal consideration	The Service applies material judgement to determine the fair value of assets and services provided free of charge or for nominal value. Costs incurred is measured at market value as the most accurate reflection of consideration.

Note 2.1: Revenue and income from transactions

	Note	2024 $'000	2023 $'000
Operating activities			
Revenue from contracts with customers			
Government grants (State) - Operating		45	38
Government grants (Commonwealth) - Operating		4,755	3,392
Patient and resident fees		24,455	17,063
Commercial activities [i]		387	297
Total revenue from contracts with customers	2.1(a)	**29,642**	**20,790**
Other sources of income			
Government grants (State) - Operating		27,413	29,615
Government grants (State) - Capital		2,023	329
Government grants (Commonwealth) - Capital		176	-
Other capital purpose income		173	88
Assets received free of charge or for nominal consideration	2.2(b)	85	374
Other revenue from operating activities (including non-capital donations)		1,332	1,672
Total other sources of income		**31,202**	**32,078**
Total revenue and income from operating activities		**60,844**	**52,868**
Non-operating activities			
Income from other sources			
Capital interest		660	350
Other interest		385	196
Total other sources of income		**1,045**	**546**
Total income from non-operating activities		**1,045**	**546**
Total revenue and income from transactions		**61,889**	**53,414**

(i) Commercial activities represent business activities which the Service enters into to support their operations.

Note 2.1(a) Timing of revenue from contracts with customers

	2024 $'000	2023 $'000
West Wimmera Health Service disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers:		
At a point in time	29,255	20,494
Over time	387	297
Total revenue from contracts with customers	**29,642**	**20,790**

How we recognise revenue and income from transactions

Government operating grants

To recognise revenue, the Service assesses each grant whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: *Revenue from Contracts with Customers*.

When both these conditions are satisfied, the Service:

- Identifies each performance obligation relating to the revenue
- recognises a contract liability for its obligations under the agreement
- Recognises revenue as it satisfied its performance obligations, at a point in time or over time as and when services are rendered.

If a contract liability is recognised, the Service recognises revenue in profit or loss as and when it satisfies its obligations under the contract.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Service:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities from a contract with a customer), and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount in accordance with AASB 1058.

In contracts with customers, the 'customer' is typically a funding body, who is the party that promises funding in exchange for the Service's goods or services. The Services funding bodies often direct that goods or services are to be provided to third party beneficiaries, including individuals or the community at large. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

This policy applies to each of the Service's revenue streams, with information detailed below relating to West Wimmera Health Service's significant revenue streams:

Government grant	Performance obligation
Commonwealth funding for home support program	For Commonwealth home support funding, revenue is recognised monthly as the programs are run and the contact visits are being met. The performance obligations have been agreed funding for specific care needs assessments of individuals as determined by the agreed complexities of individuals and the associated costs of achieving adequate levels of care and outcomes.
Commonwealth funding for residential aged care (bed subsidies)	For Commonwealth bed day subsidies, revenue is recognised monthly based on the actual number of bed days provided and assessed ACFI rates for each resident. The performance obligations around Aged Care funding is the agreed funding for specific care needs assessments of individuals residents as determined by the agreed complexities of individuals and the associated costs of achieving adequate levels of care and outcomes.
Primary and Dental Health - Maternal Child and Family Health target based funding.	The performance obligations for Primary Care funding is a mixture of agreed targets and outcomes. Targets can be a mixture of contacts, cases loads, internally generated targets around funding parameters, externally set targets for outcomes and through acquittal processes.

Government grant	Performance obligation
Other one-off grants if funding conditions contain enforceable and sufficiently specific performance obligations.	For other grants with performance obligations the Service exercises judgement over whether the performance obligations have been met, on a grant by grant basis.

Rental income – investment properties

Rental income from investment properties is recognised on a straight-line basis over the term of the lease, unless another systematic basis is more representative of the pattern of use of the underlying asset.

Where a lease incentive is provided to a lessee, this is considered an integral part of the net consideration agreed for the use of the lease asset and therefore the incentive is recognised as a reduction of rental income over the period to which it relates.

Capital grants

Where the Service receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities arising from a contract with a customer) recognised under other Australian Accounting Standards.

Income is recognised progressively as the asset is constructed which aligns with the Service's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Patient and resident fees

Patient and resident fees are charges that can be levied on patients for some services they receive. Patient and resident fees are recognised at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

Commercial activities

Revenue from commercial activities includes items such as Kiosk, Vending machine and Cafeteria sales income. Commercial activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

Note 2.2: Fair value of assets and services received free of charge or for nominal consideration

	2024 $'000	2023 $'000
Cash donations and gifts	10	25
Personal protective equipment and other consumables	75	349
Total fair value of assets and services received free of charge or for nominal consideration	**85**	**374**

How we recognise the fair value of assets and services received free of charge or for nominal consideration

Donations and bequests

Donations and bequests are generally recognised as income upon receipt (which is when the Service usually obtained control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

Personal protective equipment

Under the State Supply Arrangement, Health Share Victoria supplies personal protective equipment to the Service for nil consideration.

Contributions of resources

West Wimmera Health Service may receive assets for nil or nominal consideration to further its objectives. The resources are recognised at their fair value when the Service obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

The exception to this policy is when an asset is received from another government agency or department as a consequence of a restructuring of administrative arrangements, in which case the asset will be recognised at its carrying value in the financial statements of the Service as a capital contribution transfer.

Volunteer Services

West Wimmera Health Service receives volunteer services from members of the community in the following areas:

- Activities with residents

West Wimmera Health Service recognises contributions by volunteers in its financial statements, if the fair value can be reliably measured and the services would have been purchased had they not been donated.

West Wimmera Health Service greatly values the services contributed by volunteers but it does not depend on volunteers to deliver its services.

Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of the Service as follows:

Supplier	Description
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for the Service which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.

Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by the Service in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the costs associated with provision of services are disclosed.

Structure

Note 3.1: Expenses from transactions
Note 3.2: Other economic flows
Note 3.3: Employee benefits and related on costs
Note 3.4: Superannuation

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Classifying employee benefit liabilities	The Service applies material judgment when measuring and classifying its employee benefit liabilities. Employee benefit liabilities are classified as a current liability if the Service does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category. Employee benefit liabilities are classified as a non-current liability if the Service has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category.
Measuring employee benefit liabilities	West Wimmera Health Service applies material judgment when measuring its employee benefit liabilities. The Service applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the Service does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees. Expected future payments incorporate: ▪ an inflation rate of 4.45%, reflecting the future wage and salary levels ▪ durations of service and employee departures, which are used to determine the estimated value of long service leave that will be taken in the future, for employees who have not yet reached the vesting period. The estimated rates are between 23.49% to 86.52%. ▪ discounting at the rate of 4.348%, as determined with reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

Note 3.1: Expenses from transactions

	Note	2024 $'000	2023 $'000
Salaries and wages		41,692	38,866
Alliance salaries and wages		128	117
Agency expenses		3,823	1,276
Fee for service medical officer expenses		1,770	1,517
Workcover premium		692	645
Total employee expenses		**48,105**	**42,421**
Drug supplies		156	126
Medical and surgical supplies		1,470	1,786
Diagnostic and radiology supplies		29	22
Other supplies and consumables		6,238	5,571
Total supplies and consumables		**7,893**	**7,505**
Finance costs		74	61
Total finance costs		**74**	**61**
Other administrative expenses		738	663
Total other administrative expenses		**738**	**663**
Fuel, light, power and water		790	740
Repairs and maintenance		779	769
Maintenance contracts		390	321
Medical indemnity insurance		460	402
Expenditure for capital purposes		35	-
Total other operating expenses		**2,454**	**2,232**
Total operating expenses		**59,264**	**52,882**
Depreciation (refer Note 4.4)	4.4	5,405	5,256
Total depreciation and amortisation		**5,405**	**5,256**
Bad and doubtful debt expense		3	18
Total other non-operating expenses		**3**	**18**
Total non-operating expenses		**5,408**	**5,274**
Total expenses from transactions		**64,672**	**58,156**

How we recognise expenses from transactions

Expense recognition

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Employee expenses

Employee expenses include:

- Salaries and wages (including fringe benefits tax, leave entitlements, termination payments)
- On-costs
- Agency expenses
- Fee for service medical officer expenses
- Work cover premiums.

Supplies and consumables

Supplies and consumable costs are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when distributed.

Finance costs

Finance costs include:

- Amortisation of discounts or premiums relating to borrowings; and
- Finance charges in respect of leases, which are recognised in accordance with AASB 16 *Leases*.

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

- Fuel, light and power
- Repairs and maintenance
- Other administrative expenses
- Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold of $1000).

The Department of Health also makes certain payments on behalf of the Service. These amounts have been brought to account in determining the operating result for the year by recording them as revenue and recording a corresponding expense.

Non-operating expenses

Other non-operating expenses generally represent expenditure outside the normal operations such as depreciation and assets and services provided free of charge or for nominal consideration.

Note 3.2: Other economic flows

	2024 $'000	2023 $'000
Net gain/(loss) on disposal of property plant and equipment	110	220
Total net gain/(loss) on non-financial assets	**110**	**220**
Allowance for impairment losses of contractual receivables	(3)	(3)
Total net gain/(loss) on financial instruments	**(3)**	**(3)**
Share of net profits/(losses) of associates, excluding dividends	(18)	(169)
Total share of other economic flows from joint arrangements	**(18)**	**(169)**
Net gain/(loss) arising from revaluation of long service liability	(45)	(91)
Net gain/(loss) arising from revaluation of annual leave	(11)	(16)
Total other gains/(losses) from other economic flows	**(56)**	**(107)**
Total gains/(losses) from other economic flows	**33**	**(59)**

How we recognise other economic flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions.

Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates and
- reclassified amounts relating to equity instruments from the reserves to retained surplus/(deficit) due to a disposal or de-recognition of the financial instrument.

Note 3.3: Employee benefits in the balance sheet

	2024 $'000	2023 $'000
Current employee benefits and related on-costs		
Accrued days off		
Unconditional and expected to be settled wholly within 12 months [i]	148	143
	148	**143**
Annual leave		
Unconditional and expected to be settled wholly within 12 months [i]	2,667	2,526
Unconditional and expected to be settled wholly after 12 months [ii]	443	408
	3,110	**2,934**
Long service leave		
Unconditional and expected to be settled wholly within 12 months [i]	1,039	987
Unconditional and expected to be settled wholly after 12 months [ii]	3,379	3,232
	4,418	**4,219**
Provisions related to employee benefit on-costs		
Unconditional and expected to be settled within 12 months [i]	480	436
Unconditional and expected to be settled after 12 months [ii]	529	495
	1,009	**931**
Total current employee benefits and related on-costs	**8,685**	**8,227**
Non-current employee benefits and related on-costs		
Conditional long service leave	808	1,045
Provisions related to employee benefit on-costs	113	145
Total non-current employee benefits and related on-costs	**921**	**1,190**
Total employee benefits and related on-costs	**9,606**	**9,417**

[i] *The amounts disclosed are nominal amounts.*

[ii] *The amounts disclosed are discounted to present values.*

Note 3.3 (a): Consolidate employee benefits and related on-costs

	2024 $'000	2023 $'000
Current employee benefits and related on-costs		
Unconditional accrued days off	148	143
Unconditional annual leave entitlements	3,507	3,292
Unconditional long service leave entitlements	5,030	4,792
Total current employee benefits and related on-costs	**8,685**	**8,227**
Non-current employee benefits and related on-costs		
Conditional long service leave entitlements	921	1,190
Total non-current employee benefits and related on-costs	**921**	**1,190**
Total employee benefits and related on-costs	**9,606**	**9,417**
Attributable to:		
Employee benefits	8,485	8,341
Provision for related on-costs	1,121	1,076
Total employee benefits and related on-costs	**9,606**	**9,417**

Note 3.3 (b): Provision for related on-costs movement schedule

	2024 $'000	2023 $'000
Carrying amount at start of year	**1,076**	**985**
Amounts incurred during the year	520	483
Net gain/(loss) arising from revaluation of long service liability	(475)	(392)
Carrying amount at end of year	**1,121**	**1,076**

How we recognise employee benefits

Employee benefit recognition

Employee benefits are accrued for employees in respect of accrued days off, annual leave and long service leave for services rendered to the reporting date.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as sick leave is taken.

Annual leave and accrued days off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because the Service does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave and accrued days off are measured at:

- Nominal value – if the Service expects to wholly settle within 12 months or
- Present value – if the Service does not expect to wholly settle within 12 months.

Long service leave

The liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the Service does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if the Service expects to wholly settle within 12 months or
- Present value – if the Service does not expect to wholly settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in estimations e.g. bond rate movements, inflation rate movements and changes in probability factors which are then recognised as other economic flows.

Termination benefits

Termination benefits are payable when employment is terminated before the normal retirement date or when an employee decides to accept an offer of benefits in exchange for the termination of employment.

Provision for on-costs related to employee benefits

Provision for on-costs such as workers compensation and superannuation are recognised separately from provisions for employee benefits.

Note 3.4: Superannuation

	Paid contribution for the year		Contribution outstanding at year end	
	2024 $'000	**2023 $'000**	**2024 $'000**	**2023 $'000**
Defined benefit plans:[i]				
First State Superannuation Fund	79	82	7	7
Defined contribution plans:				
First State Superannuation Fund	2,803	2,709	238	226
HESTA Superannuation Fund	383	282	35	24
Other	815	718	74	60
Total	**4,080**	**3,791**	**354**	**317**

[i] *The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.*

How we recognise superannuation

Employees of the Service are entitled to receive superannuation benefits and it contributes to both defined benefit and defined contribution plans.

Defined benefit superannuation plans

A defined benefit plan provides benefits based on years of service and final average salary. The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by the Service to the superannuation plans in respect of the services of current the Service's staff during the reporting period.
Superannuation contributions are made to the plans based on the relevant rules of each plan and are based upon actuarial advice.

Continue defined benefit superannuation plans

The Service does not recognise any unfunded defined benefit liability in respect of the plans because the Service has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due.

The DTF discloses the State's defined benefits liabilities in its disclosure for administered items.

Superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of the Service.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by the Service are disclosed above.

Defined contribution superannuation plans

Defined contribution (i.e., accumulation) superannuation plan expenditure is simply the employer contributions that are paid or payable in respect of employees who are members of these plans during the reporting period. Contributions to defined contribution superannuation plans are expensed when incurred.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by the Service are disclosed above.

Note 4: Key assets to support service delivery

The Service controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the Service to be utilised for delivery of those outputs.

Structure

Material judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Estimating useful life of property, plant and equipment	The Service assigns an estimated useful life to each item of property, plant and equipment. This is used to calculate depreciation of the asset. The Service reviews the useful life and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Estimating useful life of right-of-use assets	The useful life of each right-of-use asset is typically the respective lease term, except where the health service is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset. The Service applies material judgement to determine whether or not it is reasonably certain to exercise such purchase options.
Identifying indicators of impairment	At the end of each year, the Service assesses impairment by evaluating the conditions and events specific to the Service that may be indicative of impairment triggers. Where an indication exists, the service tests the asset for impairment. The Service considers a range of information when performing its assessment, including considering: ▪ If an asset's value has declined more than expected based on normal use ▪ If a significant change in technological, market, economic or legal environment which adversely impacts the way the Service uses an asset ▪ If an asset is obsolete or damaged ▪ If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life ▪ If the performance of the asset is or will be worse than initially expected. Where an impairment trigger exists, the Services applies material judgement and estimate to determine the recoverable amount of the asset.

Note 4.1: Property, plant and equipment

Note 4.1 (a): Gross carrying amount and accumulated depreciation

	2024 $'000	2023 $'000
Land at fair value	2,580	2,545
Total land	**2,580**	**2,545**
Buildings at fair value	77,278	55,793
Less accumulated depreciation	-	(4,133)
Total buildings	**77,278**	**51,660**
Plant and equipment at fair value	6,016	6,064
Less accumulated depreciation	(3,706)	(3,418)
Total plant and equipment	**2,310**	**2,646**
Medical equipment at fair value	4,328	3,662
Less accumulated depreciation	(2,644)	(2,595)
Total medical equipment	**1,684**	**1,067**
Computer equipment at fair value	3,521	3,196
Less accumulated depreciation	(2,867)	(2,514)
Total computer equipment	**654**	**682**
Motor vehicles at fair value	835	875
Less accumulated depreciation	(782)	(778)
Total motor vehicles	**53**	**97**
Furniture and fittings at fair value	1,370	1,357
Less accumulated depreciation	(1,079)	(1,017)
Total furniture and fittings	**291**	**340**
Right of use (RoU) assets - motor vehicles	2,318	1,694
Less accumulated depreciation	(519)	(387)
Total ROU assets - motor vehicles	**1,799**	**1,307**
Assets under construction at cost	3,459	3,020
Total assets under construction	**3,459**	**3,020**
Total	**90,108**	**63,364**

Note 4.1 (b): Reconciliations of carrying amount by class of asset

	Land	Buildings	Plant & equipment	Medical equipment	Computer equipment
	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2022	**2,545**	**55,464**	**2,785**	**1,133**	**959**
Additions	-	-	328	154	64
Additions/(disposals) - GRHA	-	-	-	-	-
Transfer to/from assets under construction	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluation Increments/(Decrements)	-	-	-	-	-
Depreciation (refer Note 4.4)	-	(3,804)	(467)	(220)	(341)
Balance at 30 June 2023	**2,545**	**51,660**	**2,646**	**1,067**	**682**
Additions	-	41	113	829	325
Additions/(disposals) - GRHA	-	-	5	-	-
Transfer to/from assets under construction	-	1,362	8	28	25
Disposals	-	-	(1)	-	(18)
Revaluation Increments/(Decrements)	35	28,120	-	-	-
Depreciation (refer Note 4.4)	-	(3,905)	(461)	(240)	(360)
Balance at 30 June 2024	**2,580**	**77,278**	**2,310**	**1,684**	**654**

	Motor vehicles	Furniture & fittings	RoU - motor vehicles	Assets under construction	Total
	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2022	**156**	**390**	**1,401**	**1,990**	**66,823**
Additions	-	26	437	1,030	**2,039**
Additions/(disposals) - GRHA	-	-	-	-	**-**
Transfer to/from assets under construction	-	-	-	-	**-**
Disposals	(1)	-	(241)	-	**(242)**
Revaluation Increments/(Decrements)	-	-	-	-	**-**
Depreciation (refer Note 4.4)	(58)	(76)	(290)	-	**(5,256)**
Balance at 30 June 2023	**97**	**340**	**1,307**	**3,020**	**63,364**
Additions	-	9	1,091	1,867	**4,275**
Additions/(disposals) - GRHA	-	-	-	-	**5**
Transfer to/from assets under construction	-	5	-	(1,428)	**-**
Disposals	(4)	-	(263)	-	**(286)**
Revaluation Increments/(Decrements)	-	-	-	-	**28,155**
Depreciation (refer Note 4.4)	(40)	(63)	(336)	-	**(5,405)**
Balance at 30 June 2024	**53**	**291**	**1,799**	**3,459**	**90,108**

How we recognise property, plant and equipment

Property, plant and equipment are tangible items that are used by the Service in the supply of goods or services, for rental to others, or for administration purposes, and are expected to be used during more than one financial year.

Initial recognition

Items of property, plant and equipment (excluding right-of-use assets) are initially measured at cost. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent measurement

Items of property, plant and equipment (excluding right-of-use assets) are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

Fair value is determined with reference to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Revaluation

Fair value is based on periodic valuations by independent valuers, which normally occur once every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate a material change in fair value has occurred.

Where an independent valuation has not been undertaken at balance date, the Service performs a managerial assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation with reference to Valuer-General of Victoria (VGV) indices.

An adjustment is recognised if the assessment concludes that the fair value of land and buildings has changed by 10% or more since the last revaluation (whether that be the most recent independent valuation or managerial valuation). Any estimated change in fair value of less than 10% is deemed immaterial to the financial statements and no adjustment is recorded. Where the assessment indicates there has been an exceptionally material movement in the fair value of land and buildings since the last independent valuation, being equal to or in excess of 40%, the Service would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of the Service's land was performed by the VGV 30 June 2024. The valuation, which complies with Australian Valuation Standards, was determined with reference to the amount for which an orderly transaction to sell the asset or transfer the liability would take place between market participants at the measurement date, under current market conditions.

Revaluation increases (increments) arise when an asset's fair value exceeds its carrying amount. In comparison, revaluation decreases (decrements) arise when an asset's fair value is less than its carrying amount. Revaluation increments and revaluation decrements relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation increments are recognised in 'Other Comprehensive Income' and are credited directly to the asset revaluation reserve, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, in which case the increment is recognised as income in the net result.

Revaluation decrements are recognised in 'Other Comprehensive Income' to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of property, plant and equipment. Otherwise, the decrement is recognised as an expense in the net result.

The revaluation reserve included in equity in respect of an item of property, plant and equipment may be transferred directly to retained earnings when the asset is derecognised.

Note 4.2: Right-of-use assets

How we recognise right-of-use assets

Where the Service enters a contract, which provides the health service with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.1 for further information), the contract gives rise to a right-of-use asset and corresponding lease liability. The Service presents its right-of-use assets as part of property, plant and equipment as if the asset was owned by the health service.

Class of right-of-use asset	Lease term
Leased vehicles	1-3 years

Initial recognition

When a contract is entered into, the Service assesses if the contract contains or is a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.1 for further information) the contract gives rise to a right-of-use asset and corresponding lease liability.

The right-of-use asset is initially measured at cost and comprises the initial measurement of the corresponding lease liability, adjusted for:

- any lease payments made at or before the commencement date
- any initial direct costs incurred and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

The Service presents its right-of-use assets as part of property, plant and equipment as if the asset was owned by the health service.

Subsequent measurement

Right-of-use assets are subsequently measured at fair value, with the exception of right-of-use asset arising from leases with significantly below-market terms and conditions, which are subsequently measured at cost, less accumulated depreciation and accumulated impairment losses where applicable.

Right-of-use assets are also adjusted for certain remeasurements of the lease liability (for example, when a variable lease payment based on an index or rate becomes effective).

Further information regarding fair value measurement is disclosed in Note 7.4.

Note 4.3: Revaluation surplus

	2024 $'000	2023 $'000
Balance at the beginning of the reporting period	52,271	52,271
Revaluation increment		
- Land	35	-
- Buildings	28,120	-
Balance at the end of the Reporting Period*	**80,426**	**52,271**
*** Represented by:**		
- Land	2,001	1,966
- Buildings	78,425	50,305
	80,426	**52,271**

Note 4.4: Depreciation and amortisation

	2024 $'000	2023 $'000
Depreciation		
Property, plant and equipment		
Buildings	3,905	3,804
Plant and equipment	461	467
Motor vehicles	40	58
Medical equipment	240	220
Computer equipment	360	341
Furniture and fittings	63	76
ROU assets-motor vehicles	336	290
Total depreciation	**5,405**	**5,256**

How we recognise depreciation

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets (excluding items under assets held for sale, land and investment properties) that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis at rates that allocate the asset's value, less any estimated residual value over its estimated useful life.

Right-of-use assets depreciate over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the health service anticipates to exercise a purchase option, the specific right-of-use asset is depreciated over the useful life of the underlying asset.

How we recognise amortisation

Amortisation is the systematic allocation of the depreciable amount of an asset over its useful life.

The following table indicates the expected useful lives of non-current assets on which the depreciation and amortisation charges are based.

	2024	2023
Buildings	5 to 41 years	5 to 47 years
Plant & equipment	5 to 10 years	5 to 10 years
Medical equipment	5 to 10 years	5 to 10 years
Computer equipment	4 to 10 years	4 to 10 years
Furniture and Fitting	13 years	13 years
Motor vehicles	5 to 10 years	5 to 10 years
Leasehold Improvements	2 to 10 Years	2 to 10 Years
Furniture & fittings	5 to 10 years	5 to 10 years

Note 4.5: Inventories

	2024 $'000	2023 $'000
General store supplies	59	57
Pharmacy and surgical consumables at cost	28	25
Total inventories	**87**	**82**

How we recognise inventories

Inventories include goods held either for sale, consumption or for distribution at no or nominal cost in the ordinary course of business operations. It excludes depreciable assets. Inventories are measured at the lower of cost and net realisable value.

Note 4.6: Impairment of assets

How we recognise impairment

At the end of each reporting period, the Service reviews the carrying amount of its tangible and intangible assets that have a finite useful life, to determine whether there is any indication that an asset may be impaired.

The assessment will include consideration of external and internal sources of information.

If such an indication exists, an impairment test is carried out. Assets with indefinite useful lives (and assets not yet available for use) are tested annually for impairment, in addition to where there is an indication that the asset may be impaired.

When performing an impairment test, the Service compares the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in net result unless the asset is carried at a revalued amount.

Where an impairment loss on a revalued asset is identified, this is recognised against the asset revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the cumulative balance recorded in the asset revaluation surplus for that class of asset.

Where it is not possible to estimate the recoverable amount of an individual asset, the Service estimates the recoverable amount of the cash-generating unit to which the asset belongs.

The Service did not record any impairment losses for the year ended 30 June 2024.

Note 5: Other assets and liabilities

This section sets out those assets and liabilities that arose from the Service's operations.

Structure

Note 5.1: Receivables
Note 5.2: Payables
Note 5.3: Contract liabilities
Note 5.4: Other liabilities

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Estimating the provision for expected credit losses	The Service uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Measuring deferred capital grant income	Where the Service has received funding to construct an identifiable non-financial asset, such funding is recognised as deferred capital grant income until the underlying asset is constructed. The Service applies material judgement when measuring the deferred capital grant income balance, which references the estimated the stage of completion at the end of each financial year.
Measuring contract liabilities	The Service applies material judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, the health service assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.

Note 5.1: Receivables

	2024 $'000	2023 $'000
Current receivables [i]		
Contractual		
Inter hospital debtors	208	27
Trade debtors	763	459
Sundry debtors - GRHA	190	89
Patient fees	251	368
Tenant bond monies held	25	17
Accrued revenue - other	646	264
Amounts receivable from governments and agencies	21	4
Less: Allowance for impairment losses of contractual receivables		
- Trade Debtors	(8)	(5)
- Patient fees	(8)	(8)
Total contractual receivables	**2,088**	**1,215**
Statutory		
GST receivable	113	150
Total statutory receivables	**113**	**150**
Total current receivables	**2,201**	**1,365**
Non-current receivables		
Contractual		
Long service leave - Department of Health	2,299	2,210
Total contractual receivables	**2,299**	**2,210**
Total non-current receivables	**2,299**	**2,210**
Total receivables	**4,500**	**3,575**

(i) Financial assets classified as receivables (Note 7.1(a))

Total receivables	**4,500**	**3,575**
Provision for impairment	16	13
GST receivable	(113)	(150)
Total financial assets classified as receivables	**4,403**	**3,438**

Note 5.1 (a): Movement in the allowance for impairment losses of contractual receivables

	2024 $'000	2023 $'000
Balance at the beginning of the year	13	9
Increase in allowance	6	22
Amounts written off during the year	(3)	(18)
Balance at the end of the year	**16**	**13**

How we recognise receivables

Receivables consist of:

Contractual receivables, including debtors that relate to goods and services. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. The health service holds the contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables, including Goods and Services Tax (GST) input tax credits that are recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The health service applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Trade debtors are carried at nominal amounts due for settlement within 30 days from the date of recognition.

In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 *Impairment of Assets*.

Impairment losses of contractual receivables

Refer to Note 7.2 (a) for the Service's contractual impairment losses.

Note 5.2: Payables

	Note	2024 $'000	2023 $'000
Current payables			
Contractual			
Trade creditors [(i)]		299	272
Trade creditors - GRHA		5	89
Deferred grant income	5.2(a)	2,956	3,972
Contract liabilities	5.3	1,016	627
Accrued expenses		2,087	467
Accrued salaries and wages		1,486	859
Inter- hospital creditors		1	21
Total contractual payables		**7,850**	**6,307**
Total payables		**7,850**	**6,307**
Total payables		**7,850**	**6,307**
Deferred grant income		(2,956)	(3,973)
Contract liabilities		(1,016)	(627)
Total financial liabilties classified as payables		**3,878**	**1,707**

(i) Financial liabilities classified as payables and contract liabilities (Note 7.1(a))

How we recognise payables and contract liabilities

Payables consist of:

Contractual payables, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to the Service prior to the end of the financial year that are unpaid.

Statutory payables, including Goods and Services Tax (GST) payable. Statutory payables are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

The normal credit terms for accounts payable are usually Net 60 days.

Note 5.2 (a): Movement in deferred capital grant income

	2024 $'000	2023 $'000
Opening balance of deferred capital grant income	3,972	3,328
Grant consideration for capital works received during the year	1,007	973
Deferred capital grant income recognised as income due to completion of capital works	(2,023)	(329)
Closing balance of deferred capital grant income	**2,956**	**3,972**

How we recognise deferred capital grant revenue

Grant consideration was received from Commonwealth and State government to support the construction of renewal of infrastructure and refurbishments.

Capital grant revenue is recognised progressively as the asset is constructed, since this is the time when West Wimmera Health Service satisfies its obligations. The progressive percentage of costs incurred is used to recognise income because this most closely reflects the percentage of completion of the building works. As a result, West Wimmera Health Service has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

West Wimmera Health Service expects to recognise all the remaining deferred capital grant revenue for capital works by June 2025.

Note 5.3 Contract liabilities

	2024 $'000	2023 $'000
Opening balance of contract liabilities	627	997
Grant consideration for sufficiently specific performance obligations received during the year	5,189	3,061
Revenue recognised for the completion of a performance obligation	(4,800)	(3,431)
Total contract liabilities	**1,016**	**627**
*** Represented by:**		
- Current contract liabilities	1,016	627
	1,016	**627**

How we recognise contract liabilities

Contract liabilities include consideration received in advance from customers in respect of Department of Health, unspent client package funds and Grampians Regional Health Alliance IT JVA. The balance of contract liabilities was higher than the previous reporting period due to funding provided in advance for capital works.

Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 2.1.

Maturity analysis of payables

Please refer to Note 7.2(b) for the ageing analysis of payables.

Note 5.4: Other liabilities

	2024 $'000	2023 $'000
Current monies held it trust		
Patient monies	12	12
Refundable accommodation deposits	16,936	12,571
Residential tenancy bonds	15	7
Total current monies held in trust	**16,963**	**12,590**
*** Represented by:**		
- Cash assets	16,963	12,590
	16,963	**12,590**

How we recognise other liabilities

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to the Service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home. As there is no unconditional right to defer payment for 12 months, these liabilities are recorded as current liabilities.

RAD/accommodation bond liabilities are recorded at an amount equal to the proceeds received, net of retention and any other amounts deducted from the RAD/accommodation bond in accordance with the *Aged Care Act 1997*.

Note 6: How we finance our operations

This section provides information on the sources of finance utilised by the Service during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of the Service. This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 7.1 provides additional, specific financial instrument disclosures.

Structure

Note 6.1: Borrowings
Note 6.2: Cash and cash equivalents
Note 6.3: Commitments for expenditure

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	The Service applies material judgement to determine if a contract is or contains a lease by considering if the health service: ▪ has the right-to-use an identified asset ▪ has the right to obtain substantially all economic benefits from the use of the leased asset and ▪ can decide how and for what purpose the asset is used throughout the lease
Determining if a lease meets the short-term or low value asset lease exemption	The Service applies material judgement when determining if a lease meets the short-term or low value lease exemption criteria. The Service estimates the fair value of leased assets when new. Where the estimated fair value is less than $10,000, the health service applies the low-value lease exemption. The Service also estimates the lease term with reference to remaining lease term and period that the lease remains enforceable. Where the enforceable lease period is less than 12 months the Service applies the short-term lease exemption.
Discount rate applied to future lease payments	The Service discounts its lease payments using the interest rate implicit in the lease. If this rate cannot be readily determined, which is generally the case for the Service's lease arrangements, the Service uses its incremental borrowing rate, which is the amount the health service would have to pay to borrow funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.
Assessing the lease term	The lease term represents the non-cancellable period of a lease, combined with periods covered by an option to extend or terminate the lease if the Service is reasonably certain to exercise such options. The Service determines the likelihood of exercising such options on a lease-by-lease basis through consideration of various factors including: ▪ If there are significant penalties to terminate (or not extend), the Service is typically reasonably certain to extend (or not terminate) the lease. ▪ If any leasehold improvements are expected to have a significant remaining value, the Service is typically reasonably certain to extend (or not terminate) the lease. ▪ The Service considers historical lease durations and the costs and business disruption to replace such leased assets.

Note 6.1: Borrowings

	Note	2024 $'000	2023 $'000
Current borrowings			
Lease liability [(i)]		954	732
Advances from government [(ii)]		102	103
Total current borrowings		**1,056**	**835**
Non-current borrowings			
Lease liability [(i)]		848	578
Advances from government [(ii)]		94	184
Total non-current borrowings		**942**	**762**
Total borrowings		**1,998**	**1,597**

[i] *Secured by the assets leased.*

[ii] *These are secured loans which bear no interest.*

How we recognise borrowings

Borrowings refer to interesting bearing liabilities mainly raised from funds raised through lease liabilities, and other non-interest-bearing arrangements.

Initial recognition

All borrowings are initially recognised at fair value of the consideration received, less directly attributable transaction costs.

Subsequent measurement

Subsequent to initial recognition, interest bearing borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the net result over the period of the borrowing using the effective interest method. Non-interest bearing borrowings are measured at 'fair value through profit or loss'.

Maturity analysis

Please refer to Note 7.2(b) for the maturity analysis of borrowings.

Defaults and breaches

During the current and prior year, there were no defaults and breaches of any of the loans.

Note 6.1 (a) Lease liabilities

The Services' lease liabilities are summarised below:

	2024 $'000	2023 $'000
Total undiscounted lease liabilities	1,879	1,329
Less unexpired finance expenses	(77)	(19)
Net lease liabilities	**1,802**	**1,310**

The following table sets out the maturity analysis of lease liabilities, showing the undiscounted lease payments to be made after the reporting date.

	2024 $'000	2023 $'000
Not longer than one year	994	746
Longer than one year but not longer than five years	814	583
Longer than five years	71	-
Minimum future lease liability	**1,879**	**1,329**
Less unexpired finance expenses	(77)	(19)
Present value of lease liability	**1,802**	**1,310**
*** Represented by:**		
- Current liabilities	954	732
- Non-current liabilities	848	578
	1,802	**1,310**

How we recognise lease liabilities

A lease is defined as a contract, or part of a contract, that conveys the right for the Service to use an asset for a period of time in exchange for payment.

To apply this definition the Service ensures the contract meets the following criteria:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Service and for which the supplier does not have substantive substitution rights
- the Service has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Service has the right to direct the use of the identified asset throughout the period of use and
- the Service has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

The Service's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased vehicles	1 to 3 years

Initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the Services incremental borrowing rate. Our lease liability has been discounted by rates between 1.75% and 5.75%.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee and
- payments arising from purchase and termination options reasonably certain to be exercised.

These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by the health service and not by the respective lessor.

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term and lease liability if the lease is reasonably certain to be extended (or not terminated).

The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee.

Subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

Note 6.2: Cash and cash equivalents

	2024 $'000	2023 $'000
Cash on hand (excluding monies held in trust)	3	3
Cash at bank (excluding monies held in trust)	604	551
Cash at bank - GRHA (excluding monies held in trust)	267	236
Deposits at call (excluding monies held in trust)	4,232	4,496
Total cash held for operations	**5,106**	**5,286**
Deposits at call - CBS (monies held in trust)	16,343	11,978
Total cash held as monies in trust	**16,343**	**11,978**
Total cash and cash equivalents	**21,449**	**17,264**

How we recognise cash and cash equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity date of three months or less).

Cash and cash equivalents are held for the purpose of meeting short term cash commitments rather than for investment purposes, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

For cash flow statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as liabilities on the balance sheet. The cash flow statement includes monies held in trust.

Note 6.3: Commitments for expenditure

	2024 $'000	2023 $'000
Capital expenditure commitments		
Not later than one year	1,202	411
Total capital expenditure commitments	**1,202**	**411**
Total commitments for expenditure (inclusive of GST)	**1,202**	**411**
Less GST recoverable from Australian Tax Office	(109)	(37)
Total commitments for expenditure (exclusive of GST)	**1,093**	**374**

How we disclose our commitments

Our commitments relate to expenditure, and short term and low value leases.

Expenditure commitments

Commitments for future expenditure include capital commitments arising from contracts.

These commitments are disclosed at their nominal value and are inclusive of the GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant projects are stated.

These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the Balance Sheet.

Note 7: Risks, contingencies and valuation uncertainties

The Service is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for the health service is related mainly to fair value determination.

Structure

Note 7.1: Financial instruments
Note 7.2: Financial risk management objectives and policies
Note 7.3: Contingent assets and contingent liabilities
Note 7.4: Fair value determination

Material judgements and estimates

This section contains the following material judgements and estimates:

Key judgements and estimates	Description
Measuring fair value of non-financial assets	Fair value is measured with reference to highest and best use, that is, the use of the asset by a market participant that is physically possible, legally permissible, financially feasible, and which results in the highest value, or to sell it to another market participant that would use the same asset in its highest and best use. In determining the highest and best use, the Service has assumed the current use is its highest and best use. Accordingly, characteristics of the health service's assets are considered, including condition, location and any restrictions on the use and disposal of such assets. The Service uses a range of valuation techniques to estimate fair value, which include the following: ▪ Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of the Service's specialised land, non-specialised land and non-specialised buildings are measured using this approach. ▪ Cost approach, which reflects the amount that would be required to replace the service capacity of the asset (referred to as current replacement cost). The fair value of the Service's specialised buildings, furniture, fittings, plant, equipment and vehicles are measured using this approach. ▪ Income approach, which converts future cash flows or income and expenses to a single undiscounted amount. The Service does not this use approach to measure fair value. The health service selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Subsequently, the health service applies material judgement to categorise and disclose such assets within a fair value hierarchy, which includes: ▪ Level 1, using quoted prices (unadjusted) in active markets for identical assets that the health service can access at measurement date. The Service does not categorise any fair values within this level. ▪ Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. The Service categorises non-specialised land and right-of-use concessionary land in this level. ▪ Level 3, where inputs are unobservable. The Service categorises specialised land, non-specialised buildings, specialised buildings, plant, equipment, furniture, fittings, vehicles, right-of-use buildings and right-of-use plant, equipment, furniture and fittings in this level.

Note 7.1: Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB *132 Financial Instruments: Presentation*.

Note 7.1 (a) Categorisation of financial instruments

30 June 2024	Note	Financial Assets at Amortised Cost $'000	Financial Liabilities at Amortised Cost $'000	Total $'000
Contractual financial assets				
Cash and cash equivalents	6.2	21,449		21,449
Receivables				
- Trade debtors	5.1	4,152		4,152
- Patient fees	5.1	251		251
Total financial assets		**25,852**		**25,852**
Financial liabilities				
Payables	5.2		3,878	3,878
Lease - motor vehicles	6.1		1,802	1,802
Advances from government	6.1		196	196
Other financial liabilities				
- Refundable accommodation deposits	5.4		16,936	16,936
- Other financial liabilities	5.4		27	27
Total financial liabilities			**22,839**	**22,839**

30 June 2023	Note	Financial Assets at Amortised Cost $'000	Financial Liabilities at Amortised Cost $'000	Total $'000
Contractual financial assets				
Cash and cash equivalents	6.2	17,264		17,264
Receivables				
- Trade debtors	5.1	3,070		3,070
- Patient fees	5.1	368		368
Total financial assets		**20,701**		**20,701**
Financial liabilities				
Payables	5.2		1,707	1,707
Lease - motor vehicles	6.1		1,310	1,310
Advances from government	6.1		287	287
Other financial liabilities				
- Refundable accommodation deposits	5.3		12,571	12,571
- Other financial liabilities	5.3		19	19
Total financial liabilities			**15,894**	**15,894**

How we categorise financial instruments

Categories of financial assets

Financial assets are recognised when the Service becomes party to the contractual provisions to the instrument. For financial assets, this is at the date the Service commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through net result, in which case transaction costs are expensed to profit or loss immediately.

Where available, quoted prices in an active market are used to determine the fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB *15 para 63*.

Financial assets at amortised cost

Financial assets are measured at amortised cost if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by the Service solely to collect the contractual cash flows and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specific dates.

These assets are initially recognised at fair value plus any directly attributable transaction costs and are subsequently measured at amortised cost using the effective interest method less any impairment.

The Service recognises the following assets in this category:

- cash and deposits and
- receivables (excluding statutory receivables)

Categories of financial liabilities

Financial liabilities are recognised when the Service becomes a party to the contractual provisions to the instrument. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss, in which case transaction costs are expensed to profit or loss immediately.

Financial liabilities at amortised cost

Financial liabilities are measured at amortised cost using the effective interest method, where they are not held at fair value through net result.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

The Service recognises the following liabilities in this category:

- payables (excluding statutory payables and contract liabilities)
- borrowings; and
- other liabilities (including monies held in trust).

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired or
- the Service retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement or
- the Service has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset or
  - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where the Service has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the Service's continuing involvement in the asset.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

A financial asset is required to be reclassified between fair value between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, the Service's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

Note 7.2: Financial risk management objectives and policies

As a whole, the Service's financial risk management program seeks to manage the risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, included 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 and financial liability above are disclosed throughout the financial statements.

The Service's main financial risks include credit risk, liquidity risk, interest rate risk, foreign currency risk and equity price risk. The Service manages these financial risks in accordance with its treasury management policy.

The Service's uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer.

Note 7.2 (a) Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. The Service's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to the Service. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with the Service's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, the health service is exposed to credit risk associated with patient and other debtors.

In addition, the Service does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, the Service's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Service will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debtors that are more than 60 days overdue, and changes in debtor credit ratings.

Continue Note 7.2 (a) Credit risk

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents the Service's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to the Service's credit risk profile in 2023-24.

Impairment of financial assets under AASB 9

The Service records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected credit loss approach. Subject to AASB 9, impairment assessment includes the health service's contractual receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9.

Credit loss allowance is classified as other economic flows in the net result.

Contractual receivables at amortised cost

The Service applies AASB 9's simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. The Service has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Service past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, the Service determines the closing loss allowance at the end of the financial year as follows:

30 June 2024		**Current**	**Less than 1 month**	**1–3 months**	**3 months –1 year**	**1–5 years**	**Total**
Expected loss rate		0%	0%	2%	3%	8%	
Gross carrying amount of contractual receivables	$'000	1,351	116	55	469	12	2,003
Loss allowance	**$'000**	**-**	**-**	**1**	**14**	**1**	**16**

30 June 2023		**Current**	**Less than 1 month**	**1–3 months**	**3 months –1 year**	**1–5 years**	**Total**
Expected loss rate		0%	0%	2%	5%	18%	
Gross carrying amount of contractual receivables	$'000	922	49	37	221	5	1,234
Loss allowance	**$'000**	**-**	**-**	**1**	**11**	**1**	**13**

Statutory receivables at amortised cost

The Service's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Both the statutory receivables are considered to have low credit risk, considering the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, no loss allowance has been recognised.

Note 7.2 (b) Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due.

The Service is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees. The health service manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- holding investments and other contractual financial assets that are readily tradeable in the financial markets and
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

The Service's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of investments and other financial assets.

The following table discloses the contractual maturity analysis for the Service's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

				Maturity Dates			
Consolidated 30 June 2024	**Note**	**Carrying Amount $'000**	**Nominal Amount $'000**	**Less than 1 Month $'000**	**1-3 Months $'000**	**3 months - 1 Year $'000**	**1-5 Years $'000**
Financial liabilities							
Payables	5.2	3,878	3,878	1,791	2,087		
Borrowings	6.1	1,998	1,998			1,056	942
Other financial liabilities [(i)]							
- Refundable accommodation deposits	5.4	16,936	16,936			4,836	12,100
- Other financial liabilities	5.4	27	27			27	
Total financial liabilities		**22,839**	**22,839**	**1,791**	**2,087**	**5,919**	**13,042**

				Maturity Dates			
Consolidated 30 June 2023	**Note**	**Carrying Amount $'000**	**Nominal Amount $'000**	**Less than 1 Month $'000**	**1-3 Months $'000**	**3 months - 1 Year $'000**	**1-5 Years $'000**
Financial liabilities							
Payables	5.2	1,707	1,707	994	425	288	-
Borrowings	6.1	1,597	1,597	61	122	651	763
Other financial liabilities [(i)]							
- Refundable accommodation deposits	5.4	12,571	12,571	-	-	2,100	10,471
- Other financial liabilities	5.4	19	19	-	-	19	-
Total financial liabilities		**15,894**	**15,894**	**1,055**	**547**	**3,058**	**11,234**

[i] Ageing analysis of financial liabilities excludes statutory financial liabilities (i.e. GST payable).

Note 7.2 (c) Market risk

The Service's exposures to market risk are primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

The Service's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period. The Service's fund managers cannot be expected to predict movements in market rates and prices. The following movements are 'reasonably possible' over the next 12 months:

- a change in interest rates of 1% up or down and
- a change in the top ASX 200 index of 15% up or down.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. The Service's does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Service's has minimal exposure to cash flow interest rate risks through cash and deposits, term deposits and bank overdrafts that are at floating rate.

Note 7.3: Contingent assets and contingent liabilities

Details of maximum estimates for contingent assets or contingent liabilities are included in the following table:

	2024 $'000	2023 $'000
Contingent liabilities		
Quantifiable		
Caveat over property - Kaniva hostel units	200	200
Mortgage over property - Kaniva hostel units	265	265
Total Quantifiable Contingent Liabilities	**465**	**465**

How we measure and disclose contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service or
- present obligations that arise from past events but are not recognised because:
  - It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations or
  - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable

Note 7.4: Fair value determination

How we measure fair value

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The following assets and liabilities are carried at fair value:

- Financial assets and liabilities at fair value through net result
- Financial assets and liabilities at fair value through other comprehensive income
- Property, plant and equipment
- Right-of-use assets

In addition, the fair value of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure.

Valuation hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

The Service determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. There have been no transfers between levels during the period.

The Service monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is the Service's independent valuation agency for property, plant and equipment.

Identifying unobservable inputs (level 3) fair value measurements

Level 3 fair value inputs are unobservable valuation inputs for an asset or liability. These inputs require significant judgement and assumptions in deriving fair value for both financial and non-financial assets.

Unobservable inputs are used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. However, the fair value measurement objective remains the same, i.e., an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

Note 7.4 Fair value determination of non-financial physical assets

		Carrying amount 30 June 2024	Fair value measurement at end of reporting period using:		
			Level 1	Level 2	Level 3
Land at fair value	**Note**	**$'000**	**$'000**	**$'000**	**$'000**
Non-specialised land		1,195	-	1,195	-
Specialised land		1,385	-	-	1,385
Total land at fair value	4.1(a)	**2,580**	**-**	**1,195**	**1,385**
Buildings at fair value					
Non-specialised buildings		2,505	-	2,505	-
Specialised buildings		74,773	-	-	74,773
Total buildings at fair value	4.1(a)	**77,278**	**-**	**2,505**	**74,773**
Plant and equipment at fair value					
Plant and equipment	4.1(a)	2,310	-	-	2,310
Total plant and equipment at fair value		**2,310**	**-**	**-**	**2,310**
Medical equipment at fair value					
Medical equipment	4.1(a)	1,684	-	-	1,684
Total medical equipment at fair value		**1,684**	**-**	**-**	**1,684**
Computer equipment at fair value					
Computer equipment	4.1(a)	654	-	-	654
Total computer equipment at fair value		**654**	**-**	**-**	**654**
Motor vehicles at fair value					
Motor vehicles	4.1(a)	53	-	-	53
Total motor vehicles at fair value		**53**	**-**	**-**	**53**
Furniture and fittings at fair value					
Furniture and fittings	4.1(a)	291	-	-	291
Total furniture and fittings at fair value		**291**	**-**	**-**	**291**
Right of use (RoU) assets - motor vehicles					
RoU assets at fair value	4.1(a)	1,799	-	-	1,799
Total RoU assets - motor vehicles		**1,799**	**-**	**-**	**1,799**
Total		**86,649**	**-**	**3,700**	**82,949**

Continue Note 7.4 Fair value determination of non-financial physical assets

		Carrying amount 30 June 2023	Fair value measurement at end of reporting period using:		
			Level 1	Level 2	Level 3
Land at fair value	**Note**	**$'000**	**$'000**	**$'000**	**$'000**
Non-specialised land		1,255	-	1,255	-
Specialised land		1,290	-	-	1,290
Total land at fair value	4.1(a)	**2,545**	**-**	**1,255**	**1,290**
Buildings at fair value					
Non-specialised buildings		1,630	-	1,630	-
Specialised buildings		50,030	-	-	50,030
Total buildings at fair value	4.1(a)	**51,660**	**-**	**1,630**	**50,030**
Plant and equipment at fair value					
Plant and equipment	4.1(a)	2,646	-	-	2,646
Total plant and equipment at fair value		**2,646**	**-**	**-**	**2,646**
Medical equipment at fair value					
Medical equipment	4.1(a)	1,067	-	-	1,067
Total medical equipment at fair value		**1,067**	**-**	**-**	**1,067**
Computer equipment at fair value					
Computer equipment	4.1(a)	682	-	-	682
Total computer equipment at fair value		**682**	**-**	**-**	**682**
Motor vehicles at fair value					
Motor vehicles	4.1(a)	97	-	-	97
Total motor vehicles at fair value		**97**	**-**	**-**	**97**
Furniture and fittings at fair value					
Furniture and fittings	4.1(a)	340	-	-	340
Total furniture and fittings at fair value		**340**	**-**	**-**	**340**
Right of use (RoU) assets - motor vehicles					
RoU assets at fair value	4.1(a)	1,307	-	-	1,307
Total RoU assets - motor vehicles		**1,307**	**-**	**-**	**1,307**
Total		**60,344**	**-**	**2,885**	**57,459**

How we measure fair value of non-financial physical assets

The fair value measurement of non-financial physical assets considers the market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the same asset in its highest and best use.

Judgements about highest and best use must consider the characteristics of the assets concerned, including restrictions on the use and disposal of assets arising from the asset's physical nature and any applicable legislative/contractual arrangements.

The Service has assumed the current use of a non-financial physical asset is its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

Theoretical opportunities that may be available in relation to the asset(s) are not considered until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best uses.

Non-specialised land and non-specialised buildings

Non-specialised land and non-specialised buildings are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value.

For non-specialised land and non-specialised buildings, an independent valuation was performed by the Valuer-General Victoria to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2024.

Specialised land and specialised buildings

Specialised land includes Crown Land which is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset.

During the reporting period, the Service held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued. Specialised assets contain significant, unobservable adjustments; therefore, these assets are classified as Level 3 under the market based direct comparison approach.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

For the Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation. As depreciation adjustments are considered as significant and unobservable inputs in nature, specialised buildings are classified as Level 3 for fair value measurements.

An independent valuation of the Service's specialised land and specialised buildings was performed by the Valuer-General Victoria. The effective date of the valuation is 30 June 2024.

Vehicles

The Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by the Service who set relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying amount (depreciated cost).

Furniture, fittings, plant and equipment

Furniture, fittings, plant and equipment (including medical equipment, computers and communication equipment) are held at carrying amount (depreciated cost). When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, the current replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that current replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2024.

Reconciliation of level 3 fair value measurement

Consolidated	Land $'000	Buildings $'000	Plant & equipment $'000	Medical equipment $'000	Computer equipment $'000
Balance at 1 July 2022	**1,290**	**53,713**	**2,785**	**1,133**	**959**
Additions/(Disposals)	-	-	328	154	64
Depreciation	-	(3,683)	(467)	(220)	(341)
Revaluation	-	-	-	-	-
Balance at 30 June 2023	**1,290**	**50,030**	**2,646**	**1,067**	**682**
Additions/(Disposals)			126	856	332
Depreciation			(462)	(239)	(360)
Revaluation	95	24,743			
Balance at 30 June 2024	**1,385**	**74,773**	**2,310**	**1,684**	**654**

Consolidated	Motor vehicles $'000	Furniture & fittings $'000	RoU - motor vehicles $'000	Totals $'000
Balance at 1 July 2022	**156**	**390**	**1,401**	**61,827**
Additions/(Disposals)	(1)	26	196	**767**
Depreciation	(58)	(76)	(290)	**(5,135)**
Revaluation	-	-	-	**-**
Balance at 30 June 2023	**97**	**340**	**1,307**	**57,459**
Additions/(Disposals)	(4)	14	829	2,153
Depreciation	(40)	(63)	(337)	(1,501)
Revaluation				24,838
Balance at 30 June 2024	**53**	**291**	**1,799**	**82,949**

* Classified in accordance with the fair value hierarchy, refer Note 7.4.

Fair value determination of level 3 fair value measurement

Asset class	Likely valuation approach	Significant inputs (Level 3 only)
Specialised land (Crown/freehold)	Market approach	Community Service Obligations Adjustments 20%
Specialised buildings	Current replacement cost approach	- Cost per square metre - Useful life
Non -Specialised buildings	Current replacement cost approach	- Cost per square metre - Useful life
Plant, equipment, furniture, fittings and vehicles	Current replacement cost approach	- Cost per unit - Useful life

Note 8: Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Structure

Note 8.1: Reconciliation of net result for the year to net cash flows from operating activities

	Note	2024 $'000	2023 $'000
Net result for the year		(2,750)	(4,801)
Non-cash movements:			
Depreciation of non-current assets	3.1	5,405	5,256
Bad and doubtful debts expense	3.1	(3)	(18)
Assets and services received free of charge	2.2	(85)	(374)
Other non-cash movements		26	347
Net result for the year - GRHA	3.2	(18)	(169)
Discount (interest)/expense on loan - DH		(12)	(3)
(Gain)/Loss on sale or disposal of non-financial assets		(306)	(245)
Movements in Assets and Liabilities:			
(Increase)/Decrease in receivables and contract assets		(925)	279
(Increase)/Decrease in inventories		(5)	12
(Increase)/Decrease in prepaid expenses		(52)	99
Increase/(Decrease) in payables and contract liabilities		1,543	445
Increase/(Decrease) in employee benefits		188	404
Net cash inflow from operating activities		**3,006**	**1,232**

Note 8.2: Responsible persons disclosures

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures made regarding responsible persons for the reporting period.

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	1 July 2023 to 30 June 2024
The Honourable Gabrielle Williams MP:	
Minister for Mental Health	1 July 2022 to 2 Oct 2023
Minister for Ambulance Services	5 Dec 2022 - 2 Oct 2023
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	2 Oct 2023 to 30 June 2024
Minister for Ageing	2 Oct 2023 to 30 June 2024
Minister for Multicultural Affairs	2 Oct 2023 to 30 June 2024
The Honourable Lizzy Blandthorn MP:	
Minister for Children	2 Oct 2023 to 30 June 2024
Minister for Disability	2 Oct 2023 to 30 June 2024
Governing Board	
Mrs Katherine Colbert (Chair of the Board)	1 Jul 2023 - 30 Jun 2024
Mrs Joanne Martin	1 Jul 2023 - 30 Jun 2024
Mr Matthew Jukes	1 Jul 2023 - 30 Jun 2024
Mrs Amanda Wilson	1 Jul 2023 - 30 Jun 2024
Mr John Millington	1 Jul 2023 - 30 Jun 2024
Mrs Lesley Anne Rogers	1 Jul 2023 - 30 Jun 2024
Mr Gary Simpson	1 Jul 2023 - 30 Jun 2024
Ms Margaret Sleeman	1 Jul 2023 - 30 Jun 2024
Ms Sharon Tooley	1 Jul 2023 - 30 Jun 2024
Ms Felicity Walsh	1 Jul 2023 - 30 Jun 2024
Accountable Officers	
Mr Ritchie Dodds (Chief Executive Officer)	1 Jul 2023 - 30 Jun 2024

Remuneration of Responsible Persons

The number of Responsible Persons is shown in their relevant income bands:

Income Band	2024 No	2023 No
$0 - $9,999	11	12
$280,000 - $289,999		1
$300,000 - $309,999	1	-
Total Numbers	**12**	**13**

	2024 $'000	2023 $'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**349**	**318**

Amounts relating to Responsible Ministers are reported within the Department of Parliamentary Services' Financial Report.

Note 8.3: Remuneration of executives

The number of executive officers, other than Ministers and the Accountable Officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration of executive officers (including KMP disclosed in Note 8.4)	**Total Remuneration**	
	2024 $'000	**2023 $'000**
Short-term benefits	1,127	1,014
Post-employment benefits	121	105
Other long-term benefits	38	14
Total remuneration [i]	**1,286**	**1,133**
Total number of executives	6	5
Total annualised employee equivalent [ii]	5.8	5.0

[i] The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of West Wimmera Health Services under AASB 124 Related Party Disclosures and are also reported within Note 8.4 Related Parties.

[ii] Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered, and is disclosed in the following categories:

Short-term employee benefits

Salaries and wages, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits

Pensions and other retirement benefits (such as superannuation guarantee contributions) paid or payable on a discrete basis when employment has ceased.

Other long-term benefits

Long service leave, other long-service benefit or deferred compensation.

Note 8.4: Related parties

The Service is a wholly owned and controlled entity of the State of Victoria. Related parties of the health service include:

- all key management personnel (KMP) and their close family members and personal business interests
- cabinet ministers (where applicable) and their close family members
- jointly controlled operations – A member of the Grampians Rural Health Alliance Information Technology Joint Venture and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the Service and its controlled entities, directly or indirectly.

Key management personnel

The Board of Directors and the Executive Directors of the Service are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
West Wimmera Health Service	Mrs Katherine Colbert	Chair of the Board
West Wimmera Health Service	Mr Matthew Jukes	Board Member
West Wimmera Health Service	Mr John Millington	Board Member
West Wimmera Health Service	Mrs Lesley (Anne) Rogers	Board Member
West Wimmera Health Service	Mr Gary Simpson	Board Member
West Wimmera Health Service	Ms Sharon Tooley	Board Member
West Wimmera Health Service	Ms Felicity Walsh	Board Member
West Wimmera Health Service	Mrs Amanda Wilson	Board Member
West Wimmera Health Service	Mrs Joanne Martin	Board Member
West Wimmera Health Service	Ms Margaret (Meg) Sleeman	Board Member
West Wimmera Health Service	Mr Ritchie Dodds	Chief Executive Officer
West Wimmera Health Service	Mrs Janette Lakin	Executive Director Finance & Administration
West Wimmera Health Service	Mrs Melanie Albrecht	Executive Director Business & Strategy
West Wimmera Health Service	Mrs Cheree Schneider	Executive Director Clinical Services
West Wimmera Health Service	Mr Rhys Webb	Executive Director Community Health
West Wimmera Health Service	Mr Darren Welsh	Executive Director Quality & Safety

The compensation detailed below excludes the salaries and benefits the Portfolio Ministers receive. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Department of Parliamentary Services' Financial Report.

	2024 $'000	2023 $'000
Compensation - KMPs		
Short-term Employee Benefits	1,449	1,313
Post-employment Benefits	155	138
Other Long-term Benefits	31	0
Total	**1,635**	**1,451**

Significant transactions with government related entities

The Service received funding from the Department of Health of $26.6m (2023: $26.4m) and indirect contributions of $281k (2023: $2.6m). Balances outstanding as at 30 June 2024 are nil (2023 nil).

Expenses incurred by the Service in delivering services and outputs are in accordance with HealthShare Victoria requirements. Goods and services including procurement, diagnostics, patient meals, and multi-site operational support are provided by other Victorian Health Service Providers on commercial terms.

Professional medical indemnity insurance and other insurance products are obtained from the Victorian Managed Insurance Authority.

The Standing Directions of the Assistant Treasurer require the Service to hold cash (in excess of working capital) in accordance with the State of Victoria's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victoria unless an exemption has been approved by the Minister for Health and the Treasurer.

Transactions with KMPs and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the HealthShare Victoria and Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2024 (2023: none).

There were no related party transactions required to be disclosed for the Service Board of Directors, Chief Executive Officer and Executive Directors in 2024 (2023: none).

Note 8.5: Remuneration of auditors

	2024 $'000	2023 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	28	27
Total remuneration of auditors	**28**	**27**

Note 8.6: Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.7: Joint arrangements

	Principal Activity	Ownership Interest 2024 %	Ownership Interest 2023 %
Grampians Rural Health Alliance	The member entities have committed to the establishment of: *Information Technology Services*	4.69	4.93

The Services interest in assets and liabilities of the joint arrangement are detailed below. The amounts are included in the financial statements under their respective categories:

	2024 $'000	2023 $'000
Current assets		
Cash and cash equivalents	268	236
Receivables	190	96
Other current assets	102	20
Total current assets	**560**	**352**
Non-current assets		
Property, plant and equipment	41	75
Total non-current assets	**41**	**75**
Total assets	**601**	**427**
Current liabilities		
Payables	387	195
Total current liabilities	**387**	**195**
Total liabilities	**387**	**195**
Net assets	**214**	**232**
Equity		
Accumulated surplus	214	0
Total equity	**214**	**0**

The Services interest in revenues and expenses resulting from joint arrangements are detailed below. The amounts are included in the consolidated financial statements under their respective categories:

Continue note 8.7: Joint arrangements

Summarised operating statement:	Note	2024 $'000	2023 $'000
Revenue			
Revenue from operating activities		300	452
Capital revenue		163	88
Total revenue		**463**	**540**
Expenses			
Info. tech. & administrative expenses		308	382
Employee expenses		128	116
Effect of change in share of JVA		11	172
Capital expenses		8	-
Depreciation & amortisation		26	39
Total expenses		**481**	**709**
Net result		**(18)**	**(169)**
Comprehensive result for the year	**3.2**	**(18)**	**(169)**

* Figures obtained from the unaudited Grampians Regional Health Alliance IT JVA annual report.

Contingent Liabilities and Capital Commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date.

Note 8.8: Equity

Contributed capital

Contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Service.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

Other transfers that are in the nature of contributions or distributions or that have been designated as contributed capital are also treated as contributed capital.

Note 8.9: Economic dependency

The Health Service is a public health service governed and managed in accordance with the Health Services Act 1988 and its results form part of the Victorian General Government consolidated financial position. The Health Service provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health, and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Health Service operations and on that basis, the financial statements have been prepared on a going concern basis.