WWHS

ANNUAL REPORT

2022-23


OUR PURPOSE
Great Care
Every person
Every time

CONTENTS

We, West Wimmera Health Service acknowledge the Wotjobaluk, Jaadwa, Jadawajali, Wergaia and Jupagalk Nations as Traditional Owners of country and pay our respects to Elders past and present.

We celebrate, value and include people of all backgrounds, genders, sexualities, cultures, bodies and abilities.

THE RESPONSIBLE MINISTER IS THE MINISTER FOR HEALTH:

Minister for Health
The Hon Mary-Anne Thomas
From 1 July 2022 to 30 June 2023

OTHER MINISTERS:

Minister for Ambulance Services
The Hon Mary-Anne Thomas
From 1 July 2022 to 5 December 2022
The Hon Gabrielle Williams
From 5 December 2022 to 30 June 2023

Minister for Mental Health
The Hon Gabrielle Williams
From 1 July 2022 to 30 June 2023

Minister for Disability, Ageing and Carers
The Hon Colin Brooks
From 1 July 2022 to 5 December 2022
The Hon Lizzie Blandthorn
From 5 December 2022 to 30 June 2023

MANNER OF ESTABLISHMENT

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

A JOINT MESSAGE FROM OUR BOARD CHAIR AND CHIEF EXECUTIVE OFFICER

The post-COVID period has brought its own unique challenges as we began the return to 'business as usual'. Our Board and workforce have continued to strengthen our organisation and services as part of our aim to provide great care, every person, every time.

We adopted our 2022-2023 Statement of Priorities, our annual accountability agreement with the Minister for Health. The Statement outlines the key performance expectations, targets and funding for the year as well as government service priorities. With a strong focus on collaboration, partnership and engagement, the Statement of Priorities further guided our direction throughout the year and beyond.

During the year we published our overarching governance document: 'Our Future 2028' Strategic Plan. This is a simple yet effective strategy that outlines what WWHS will do and how it will be achieved over the coming 5 years.

Our purpose of 'great care, every person, every time' is supported by our four strategic goals:

- Our People: Inclusive, Respectful, Productive
- Our Care: Safe, Effective, Innovative
- Our Community: Connected, Informed, Healthy
- Our Future: Environmentally Responsible, Economically Secure.

OUR PEOPLE

With a focus on getting back to the 'new normal', our staff have been working hard on developing key strategic documents, funding applications and policies that will assist us in serving our communities for many years to come.

During the year the resignation of Dr Ian Graham, Director of Medical Services was received. On behalf of all at WWHS we sincerely thank Dr Ian Graham not only for his 18 years of dedicated service and contribution towards our organisation, but his ongoing passion for rural healthcare. We are now utilising the services of the Grampians Region Credentialing Committee to assist us in credentialing our Visiting Medical Officers and providing advice as needed.

Our medical services governance has also been bolstered with the appointment of Dr Rick Lowen to provide specialist oversight and guidance as and when required. In the meantime we have embarked on a process with partner agencies with the aim of retaining a joint Director of Medical Services to serve our separate but similar requirements in this area.

This year we also adopted our Diversity and Inclusion Plan 2026 and have commenced implementing our Gender Equality Action Plan. We continually strive to advance inclusion and equality across all facets of our organisation and we recognise the importance of ensuring all members of our communities feel welcome.

Through our Board Recruitment Process, we continue to lead the organisation with skilled and experienced professionals who retain a passion for rural health and health outcomes for our community.

In February we launched our Employee of the Month Award program which allows staff the opportunity to nominate a co-worker based on how well the nominee works to various factors including our organisational values: Total Care, Safety, Unity, Accountability and Innovation. The enthusiastic uptake of this program underscores our aspiration to make West Wimmera Health Service a great place to work for everyone.

We express our deep gratitude and appreciation for the tireless efforts of all WWHS staff over the past twelve months. The extra shifts, increased workload and duties as a result of 'the new normal' are acknowledged and greatly appreciated by the Board and the wider community.

OUR CARE

Over the past twelve months we underwent a number of Aged Care Quality and Safety Standards Accreditation aged care facility audits. The resultant successful outcomes are testament to the quality and safety of our care. Congratulations to our teams at Rupanyup, Jeparit, Kaniva, Natimuk, Nhill and Rainbow, and to our Quality Team for their invaluable support, for achieving accreditation success.

An exciting achievement for the 2022-2023 year was confirmation of Regional Health Infrastructure Fund (RHIF) support for the scoping and design of the Kaniva Residential Aged Care Redevelopment Project to $499,000. This win is a wonderful step in the right direction for the Kaniva and wider West Wimmera community that envisages a modern, fit-for-purpose residential aged care facility, complimenting and improving existing services at our Kaniva site.

We were also successful in receiving grant funding of $902,519 from the 2022-2023 RHIF round for an Electrical Infrastructure Upgrade across multiple sites. The Service expresses our gratitude to the Department of Health for their vital support through these RHIF grants which totals $1.4m in the 2022-23 financial year and almost $10m in total from prior year RHIF rounds.

Fundraising efforts and prior year RHIF funding has also seen a new X-Ray machine become a reality for the Nhill Hospital. This X-Ray machine will replace the outdated machine and will improve the digital imagery provided by radiology. Thank you to all community members and service clubs who donated to the 'X Marks the Spot' fundraising campaign and to the Voigt Family for their estate contribution.

Our new 'Teaching Skills for Life' fundraising campaign raised $19,474 through a combination of a major raffle and individual donations helping us reach our $26,000 goal. This campaign supports the purchase or a 'Resusci Anne' simulation mannequin which will provide our staff with state-of-the art realistic simulation training and hands-on experience in a safe environment that prepares them for real life scenarios and life-saving emergency situations.

Thank you to all individuals who very generously donated to the Service in the 2022-2023 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. Other significant projects completed or underway during the year include the replacement of the fire emergency water tank at Natimuk; the Nhill Hospital kitchen upgrade; and various electrical infrastructure upgrades.

The challenges faced with capital works, maintenance and replacement continue to be a focus.

During the year we have adopted a new policy in line with new legislation around the Statutory Duty of Candour. A statutory duty of candour is a legal obligation to ensure that consumers of health care and their families are apologised to, and communicated with, openly and honestly when things have gone seriously wrong with their care. West Wimmera Health Services takes pride in transparent and honest communication at every level and with every aspect of care.

OUR COMMUNITY

Our connection with our community is key to ensuring that we can provide the care they need, when and where it is needed. We have a role to play in our community that extends to ensuring our patients and residents receive great care, every time.

In another example of community collaboration, we further progressed a partnership with Nhill College to review the opportunity to provide Out of Hours School Care Program. The staff shortages and recruitment challenges we face are heightened by the limited out of school care available in our larger communities. Whilst not a core business, the lack of such a service directly impacts our ability to adequately deliver the high quality care our community expects and needs.

Moving forward, our Community Advisory Committees will have a new look with a catchment-wide Advisory Committee established, alongside a dedicated Disability Advisory committee. Having a direct voice and connection to our organisation allows our community members to have a meaningful say in the services we provide and how we provide them.

Our Farmer Wants a Health Life Podcast series continued throughout the year with the launch of its third season.

The podcast is a series of rural health flavoured interviews conducted by Brigitte Muir OAM and has had some 6,000 episodes listened to across 30 countries.

OUR FUTURE

During the year we implemented a Single Use Plastic Item Policy as part of our ongoing efforts to minimise our environmental impact. In the coming year, we plan to develop an environmental sustainability plan that will include a strategic direction on how we balance service needs with sustainable practices.

In recent news, WWHS has taken on a short-term contract to provide Commonwealth Home Support Program services across the Hindmarsh and southern Yarriambiack Local Government Areas from 1 July 2023. This program will be complemented by additional funding of $290,000 from the Victorian Primary Health Network to establish a mobile Healthy Ageing Hub. This is a fantastic opportunity for the organisation to expand on existing services to our community.

Our Hindmarsh Day Stay and Positive Parenting Centre has continued to operate one day per week out of the Nhill Early Learning Centre in Whitehead St. This service is delivered in partnership with Tweddle Child and Family Health Service and provides hands on support and advice to parents around sleep and settling routines, positive parenting approaches and reducing family stress. Extensive work has been going on behind the scenes to provide a new location at 79 Victoria St, scheduled to open in August 2023. The new location in a residential house will allow for the program to operate 2 days per week and accept more referrals.

As we move forward, 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.

Risk and Financial Management will be at the forefront of our strategic discussions and decisions as the volatile external environment continues to challenge our operational expectations.

From a financial perspective the past year was the most challenging in recent memory. We will continue to seek efficiencies where reasonable attainable but not at the expense of quality and safety. And we are grateful for the ongoing support from the Victorian Department of Health in our quest to remain financially sustainable for the long term.

2023-2024 will be another year of exciting developments and further challenges for our workforce and financial management, but we enter the new financial year with optimism and determination to provide great care to every person, every time.

CONGRATULATIONS!

A big pat on the back to our dedicated staff for their role in our taking out not one but TWO categories in the ACE Radio Wimmera Business Awards 2022!

Our very own Infection Prevention and Control Manager, Christine Dufty, was rightly named Employee of the Year, and our Service (all our wonderful staff) won the Excellence in Health, Fitness and Wellbeing Award Category.

Christine was also named as Hindmarsh Shire Council's Citizen of the Year which is due recognition for her multifaceted contribution to the Nhill and surrounding communities over the past 30 odd years. Congratulations to Christine!

We are beyond proud and cannot thank you all enough for your continued passion and care for the health and wellbeing of all of our care recipients and the broader community.

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 post-COVID period and ongoing Australia wide staff shortages have provided many challenges but the positive response and general resilience of our staff and our communities continue to make us grateful and proud to live where we do.

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 2023.

Katherine Colbert
Board Chairperson
Nhill,
20 September 2023

Ritchie Dodds
Chief Executive Officer
Nhill,
20 September 2023

Did you know we cover 22,000 square kilometres!

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...

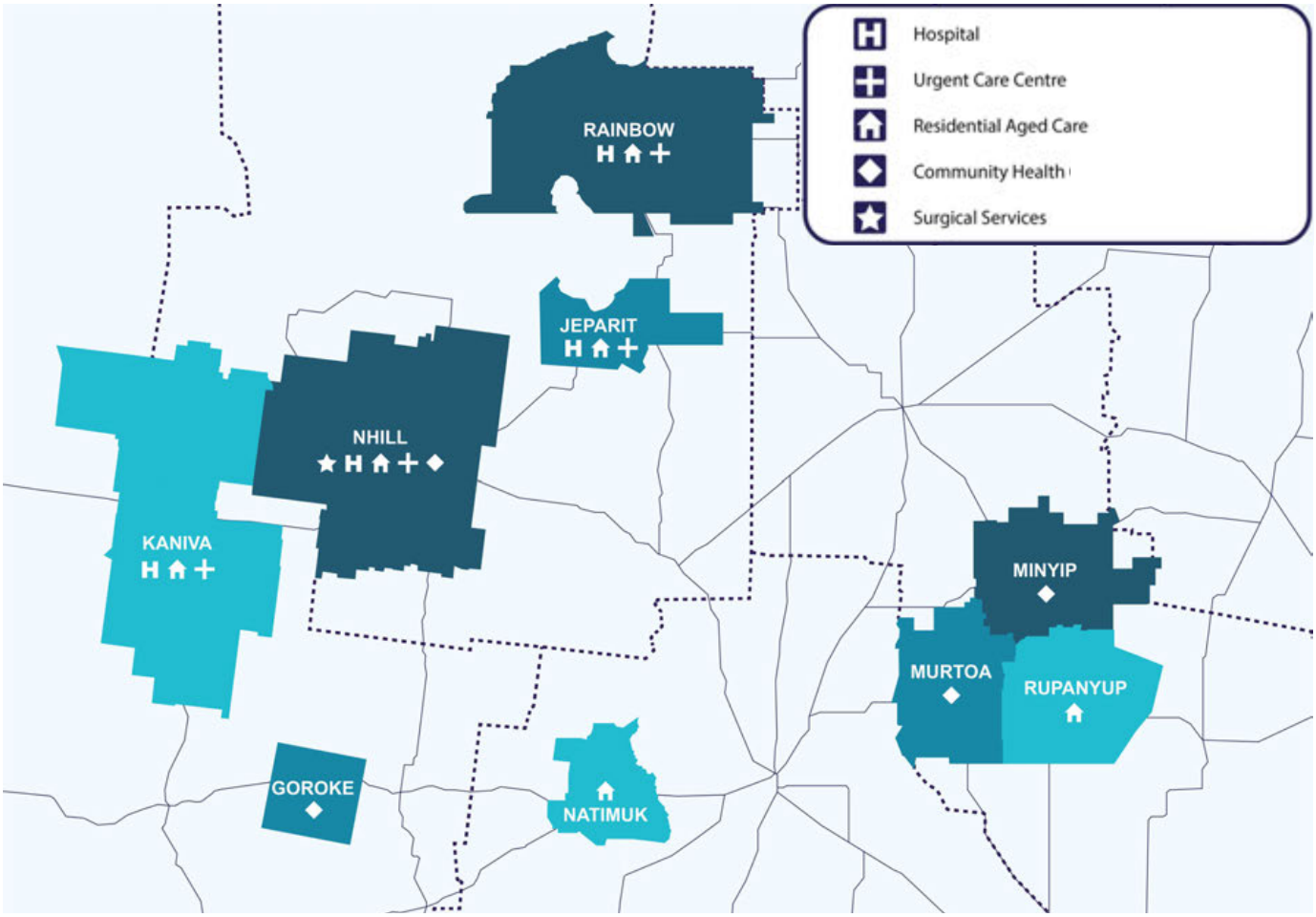
The population in our catchment area has a significantly high proportion of people aged 40 years and approximately 28% of our population is over the age of 65.

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.

OUR FACILITIES



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

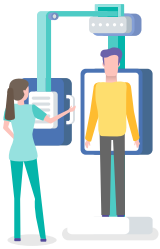
COMMUNITY PROGRAMS

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

WEST WIMMERA HEALTH SERVICE AT A GLANCE...

1,668

Urgent Care Presentations



5,398

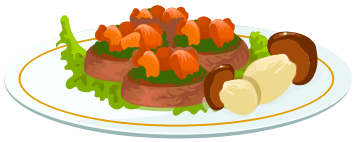
Diagnostic Imaging

360

Operations Preformed

43,757

Residential Aged Care Bed Days



166,387

Meals Prepared

529

Staff Head Count

15,498

Community Nursing Appointments

19,572

Allied Health Appointments

1,423

Acute Separations

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 2023, the Service's Board was comprised of the following members:

OUR ORGANISATION

WEST WIMMERA HEALTH SERVICE BOARD OF DIRECTORS

CHIEF EXECUTIVE OFFICER

EXECUTIVE DIRECTOR OF FINANCE & ADMINISTRATION

- Supply Chain Management
- Financial and Management Accounting, Accounts Payable and Receivable
- Compliance and Contracts
- Aged Care Administration
- Administration and Uniforms
- Corporate Governance
- Payroll

EXECUTIVE DIRECTOR OF CLINICAL SERVICES

- Residential Aged Care
- Acute Care
- Admission and Discharge
- Infection Control
- Central Sterilising
- Surgical Services
- Pharmacy
- Radiology
- Medical Records

EXECUTIVE DIRECTOR OF QUALITY & SAFETY

- Occupational Health and Safety
- Quality and Accreditation
- Education
- Information Technology
- Engineering
- Risk Management
- People and Culture
- Hospitality and Environmental Services

EXECUTIVE DIRECTOR OF COMMUNITY HEALTH

- Allied and Community Health
- Community Health Centres
- Health Promotion
- Community Nursing
- Social Support
- Dental
- Maternal and Child Health
- Multicultural Support
- Home Care Packages, TAC, NDIS, CHSP

EXECUTIVE DIRECTOR OF BUSINESS & STRATEGY

- Major Projects
- Business Intelligence and Decision Support
- Stakeholder Partnerships and Public Relations
- System Design
- Data Integrity Management
- Legal Compliance
- Experience and Engagement

EXECUTIVE DIRECTOR OF MEDICAL SERVICES

- Visiting Medical Officers
- Clinical Governance

CORPORATE GOVERNANCE

CHIEF EXECUTIVE OFFICER

Ritchie Dodds

BCom, CA, GradDipAppFin, 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, Dip. VET, AFA, B. Comm

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

Ian Graham - until 27 November 2022

MB, BS, M. Health Planning, FRACMA, Cert. Essential Skills in Medical Education (AMEE)

Responsible for Credentialing, Appointment, Scope of Practice and Performance Management of Visiting Medical Practitioners.

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

MSW(Q), B. App. Sc. Speech Pathology, Grad Dip. Neurosciences

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 GOALS

OUR PEOPLE

INCLUSIVE, RESPECTFUL, PRODUCTIVE

OUR CARE

SAFE, EFFECTIVE, INNOVATIVE

OUR COMMUNITY

CONNECTED, INFORMED, HEALTHY

OUR FUTURE

ENVIRONMENTALLY RESPONSIBLE, ECONOMICALLY SECURE

OUR PEOPLE

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

Again this year, we ensured payment of COVID-19 and aged care incentive workforce retention government grants to our eligible staff.

We were also excited to implement an Employee of the Month recognition program which has been well received by all our staff.

Our partnership with the My Emergency Doctor service has continued successfully, allowing patients access to fast and flexible consultations with an emergency doctor outside of normal hours.

DIVERSITY AND INCLUSION PLAN

We were proud to launch our new Diversity and Inclusion Plan which explains how we aim to provide a space where everyone belongs and is encouraged to thrive.

This plan outlines how we will embrace the diversity of cultures, ages, genders, sexualities, backgrounds, religions and abilities of all who access services or work at WWHS.

One of the goals of the plan is to develop a Culturally and Linguistically Diverse advisory committee that will be responsible for implementing and driving the plan.

SKIN CHECK CLINICS

Regular skin check clinics will soon be available at all nine of our sites after we received funding from the Grampians Integrated Cancer Service (GICS) Cancer Improvement Grants Program 2023.

The Service received $40,700 from GICS to cover setup costs for clinics and focus group events, as well as $10,000 to train five of our own staff to complete the required training to provide in-house clinicians rather than use external providers. This will ensure that high quality and regular skin check clinics can be provided long-term throughout our catchment.

BURSARIES

Financial support has been offered to five staff members in the latest round of bursary applications.

Support has been offered in relation to the following courses:

- Certificate of Dermoscopy;
- Graduate Certificate in Clinical Nursing - Specialising in Medical Nursing;
- Master of Health Economics; and
- Certified Practising Accountant

Congratulations to our latest successful bursary applicants and all the best with your studies.

REGISTERED UNDERGRADUATE STUDENTS OF NURSING (RUSONS)

We received $102,212 for four Registered Undergraduate Students of Nursing (RUSONs) to be employed by WWHS in 2022-23 to provide certainty and continuity for our nursing workforce, improve working environments for staff and the quality and responsiveness of care for patients.

ENROLLED NURSE TRAINEE PROGRAM

Our recruitment efforts continue with the successful intake of eleven new Enrolled Nurse Trainees who commenced employment across our sites in January 2023.

This program offers a great opportunity for trainees as they are employed full-time, being paid for their study time and on the job training, whilst completing a two-year Diploma of Nursing course.

EMERGENCY BIRTH TRAINING

Some of our registered and enrolled nurses completed an Emergency Birth program delivered by the Maternity Services Education Program (MSEP) from The Royal Women's Hospital.

The program supports clinicians with the skills and confidence to provide safe care to women and newborns when an unexpected birth occurs at a rural or regional health service. It means our workforce is even more prepared and ready to support mothers and babies during unplanned and emergency births.

PUBLIC SECTOR RESIDENTIAL AGED CARE FACILITY MEDICAL EQUIPMENT PURCHASES

The Victorian State Government offered the Service a total of $108,000 for the purchase of medical equipment for our residential aged care facilities to ensure our nursing workforce have access to high quality equipment.

This provides equipment such as otoscopes, thermometers, stethoscopes, vital signs monitors, etc. for all of our residential aged care facilities.

OUR CARE

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

ELECTRONIC NATIONAL RESIDEINTAL MEDICATION CHART (ENRMC) ADOPTION

We received $198,000 of grant funding through the Commonwealth Department of Health's Electronic National Residential Medication Chart (eNRMC) Adoption Grant Opportunity Program.

Funding is being used to implement an electronic national residential medication chart (eNRMC) product at all of our residential aged care facilities to help reduce errors relating to medication prescribing and dispensing, as well as preventable adverse medication events.

TELEHEALTH CARTS

The Western Victorian Primary Health Network (PHN) provided the Service with $50,000 of grant funding towards improving access to telehealth care for aged care residents. Customised telehealth carts have been provided to residential aged care facilities across West Wimmera Health Service for our residents to use. The carts include large screen monitors, portable webcams and external speakers which provide high quality video and audio experiences for residents.

VISIONFLEX PILOT PROGRAM

The Western Victorian Primary Health Network (PHN) also invited West Wimmera Health Service to trial comprehensive telehealth equipment valued at $18,000 to support aged care residents to access care.

The project includes the provision of a Visionflex Telehealth Cart with medical device attachments to our Jeparit Nursing Home.

BEDS FOR BETTER RESIDENT OUTCOMES INITIATIVE

West Wimmera Health Service's aged care residents recently received 86 new beds as part of the Victorian Department of Health's Public Residential Aged Care Services Beds for Better Resident Outcomes initiative.

Getting good quality sleep has numerous health benefits for the body and mind. It is crucial the beds in our facilities help our residents achieve a good night's sleep and wake feeling rested. The new beds total some $300,000 in value and have in some cases been used to replace equipment that was over 15 years old. The beds will also enhance the general safety of care provision throughout the Service.

HEALTHY AGEING HUBS

Our Healthy Ageing Hubs project is underway with a permanent hub being developed in Nhill and pop-up hubs to visit Kaniva, Goroke, Natimuk, Rainbow, Jeparit, Rupanyup, Minyip and Murtoa.

Healthy Ageing Hubs will help connect people in our communities to services and provide information about healthy ageing programs, activities and services available in the area. Targeting people from 50 years of age, the hubs are designed to increase engagement and uptake of early intervention strategies, and better support people to manage chronic conditions.

The Western Victorian Primary Health Network (PHN) provided the Service with $290,000 towards establishing our Healthy Ageing Hubs.

COMMONWEALTH HOME SUPPORT PROGRAM (CHSP) - ADDITIONAL SERVICES

We were pleased to accept a funding offer from the Commonwealth Department of Health and Aged Care to take over the provision of Commonwealth Home Support Program (CHSP) services that were ceasing to be available through the Hindmarsh and Yarriambiack Shire Councils from 30 June 2023.

The additional CHSP services that we will provide from 1 July 2023 include domestic assistance, home maintenance and gardening, personal care, meals, social support (individual) and transport. These services support older people with everyday tasks to help them maintain independence and live safely in their own home for as long as possible.

HEALTHY AGEING INTERGENERATIONAL PROGRAMS

The Western Victorian Primary Health Network (PHN) supported our proposal to their Healthy Ageing Intergenerational Programs opportunity to the value of $45,000.

This project provides funding of $15,000 each for our Jeparit, Rainbow and Natimuk sites to partner with their local schools and deliver intergenerational activities and events to benefit both residents and students.

The aim of the project is to offer early intervention strategies such as links to services, health promotion, physical activity, companionship, etc. to help improve the health and wellbeing of older people, improve management of chronic conditions and support them to live at home longer, including living healthier, happier and longer in residential aged care settings.

OTHER SUCCESSFUL GRANT APPLICATIONS

KIATA WIND FARM

The Service is very grateful to receive continued support from the Kiata Wind Farm Community Grants Program, with the 2022 round providing $3,719 towards indoor and outdoor play equipment to help make the new location of our Hindmarsh Day Stay and Positive Parenting Centre at 79 Victoria Street a welcoming and enjoyable space for families using this service.

Our application included an outdoor plastic playground, an indoor foam jungle, a Montessori busy board and a range of puzzles, stacking blocks and educational toys.

HINDMARSH SHIRE COUNCIL BUSINESS ASSISTANCE GRANT

The Service was also excited to receive funding from the Hindmarsh Shire Council Business Assistance Grant 2022-23 program to the amount of $2,000 towards two larger pieces of play equipment for the new location of our Hindmarsh Day Stay and Positive Parenting Centre.

These funds provided a wooden, ground-level outdoor cubby house and a fun play couch that children can transform into forts, obstacle courses and all different shapes and builds.

WILLIAM ANGLISS CHARITABLE FUND

We would like to express our continued gratitude to the William Angliss Charitable Funds Trustees for their funding of $8,000 to expand our mobility garden in Nhill.

The mobility garden enables our physiotherapists and occupational therapists to help inpatients and outpatients rehabilitate and assess their community ambulation safety by providing simulated real community mobility activities.


OUR
COMMUNITY

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

HEALTH PROMOTION TEAM PLACE COMMUNITY AT THE CORE

Our Health Promotion Team has actively engaged with our communities, opening the dialogue and embedding help seeking behaviours that lead to the adoption of preventative and early intervention strategies.

Projects undertaken by the Health Promotion Team have been strategically crafted with community engagement at the fore, providing a variety of opportunities for community members of all ages to engage in activities centred on preventative health measures.

Cafe Health is continuing to build momentum after many COVID-19 interruptions. This informal but informative conduit for information to and from our communities is a valued part of the Health Promotion team's activities.

3in1 Toward a Healthy Town has been embraced in some towns. Our Health Promotion Team have been joining community members for a walk or gentle exercise with a prepared snack.

Where other sustainable community options exist, 3in1 may be less necessary. Localised changes are being planned to meet need without duplication.

COMMUNITY FORUMS

With the increased freedom and flexibility to engage in public gatherings, we made it a priority it engage in-person with the communities we serve.

We hosted a series of community forums in each of the nine towns we service, giving community members the chance to meet and speak with our Board members and Executive team.

It was an ideal platform for nurturing community ties, and an opportunity for community to have a say in how we shape their health service to better meet their needs.

A PLATFORM FOR COMMUNITY VOICES

Community engagement is an integral part of our organisation. Our Community Advisory Committees (CACs) provide a collaborative forum to forge meaningful partnerships with community to ensure that their views are taken into account in our decision making processes. Our three established committees have continued, with further committees being formed to represent diverse cohorts within our communities.

COMMUNITY NEWSLETTER

Our Community Newsletter is a quarterly publication containing valuable information about our health services. A printed copy is delivered to all households across the nine towns we service, helping to keep our community informed about the services we offer.

SOCIAL MEDIA STRATEGY

Our board approved our new Social Media Strategy which will help guide us to grow our social media presence. This will help us engage with the communities we serve and help to spread important health messaging to those in our communities.

GROW LOCAL, EAT LOCAL

Grow Local, Eat Local, a friendly local cooking competition, was created to get the community excited about the great quality and tasty local produce here in the Wimmera, and encourage people to consider making healthy dishes with locally sourced ingredients.

Competitors were required to use four selected locally sourced ingredients in their dishes: Mount Zero Pink Lake salt, Mount Zero olives and olive oil, Relish a Mallee Moment tomato chutney and Wimmera Grain Store chickpeas.

Celebrity chef, Tim Bone, judged the competition, with dishes rated for their taste, practicality, affordability and healthiness, and how well local ingredients were featured.

COMMUNITY HEALTH AND WELLBEING GRANTS

West Wimmera Health Service sets aside some of our budget every year for a Community Health and Wellbeing Grant program where we provide financial and skill building support to community groups to pursue projects they see as important to the health and wellbeing of their local communities. The program centres on three priority areas, including healthy eating, physical activity and social connection.

Sixteen projects have been supported across three grant rounds. Types of projects that have been funded include community gardens, new town residents welcome dinners, walking tracks with mini silos or mosaics, community events and wellbeing website pages.

FARMER WANTS A HEALTHY LIFE PODCAST SERIES

Sharing the personal health and wellbeing stories of farmers from across the Wimmera and Southern Mallee, our 'Farmer Wants a Healthy Life' podcast has now amassed three seasons, 5,741 downloads nationwide and has another season on the way.

Aimed at farming families and rural communities, the podcast was inspired by the desire to work with people living in rural settings to start a conversation about a variety of health and wellbeing issues. The podcast offers information in a casual, non-confronting way and is easily accessible to our rural community.

Season three launched in September 2022, with episodes featuring conversations about gambling addictions and how to quit, being queer in a small town, how a passion for animals helps to live with chronic pain, and thriving after four close calls with death.

HEALTH AND WELLBEING TOWN PROFILES

Going beyond the large scale data sets available on the health of regions, our Health Promotion Team joined forces with the John Richards Centre at La Trobe University's Rural Health School to generate the first detailed snapshots of the health, wellbeing and liveability of the nine towns within our catchment.

The project provides solid baseline data to enable us to track the health and wellbeing of these small communities over time. Additionally, it helps us to tailor initiatives to support and improve the overall health of the towns.


OUR
FUTURE

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

AN-ACC FUNDING MODEL

The Australian National Aged Care Classification (AN-ACC) care funding model replaced the Aged Care Funding Instrument (ACFI) from 1 October 2022. The AN-ACC is a key component of the major aged care reforms being implemented in response to the final report of the Royal Commission into Aged Care Quality and Safety.

As part of the AN-ACC model, the Australian Government's star rating system launched in December 2022. The Service was proud to receive and maintain overall star ratings of 4 and 5 across all ten of our residential aged care facilities this financial year.

CAPITAL INFRASTRUCTURE PLAN

We were excited for the board to approve an updated Capital Infrastructure Plan. This plan includes projects that are currently underway, or soon to be started, including the Rupanyup Nursing Home, Kaniva Aged Care Redevelopment and Nhill Kitchen and Stage 2 Redevelopment.

INFRASTRUCTURE UPGRADES

In the 2022-23 financial year, the service made 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 these important projects.

We also focused on progressing the following major projects:

- Nhill Kitchen and Stage 2 Redevelopment
- Rupanyup Nursing Home Redevelopment
- Nhill Hospital Water Infrastructure
- Natimuk Nurse Call Upgrade
- Nhill Hospital Theatre Equipment Upgrade.

NHILL HYDRANT SPRINKLER UPGRADE AND JEPARIT JACKING PUMP

The Nhill Hospital Hydrant Sprinkler System Upgrade was undertaken to address compliance and safety issues stemming from the system's age and evolving compliance standards. The project involved the installation of new fire tanks, pipework, and metering. In tandem with this upgrade, Jeparit also received a vital jacking pump upgrade for its hydrant system.

NATIMUK FIRE TANK UPGRADE

Two new 75,000kl fire tanks, along with concrete slab bases, were installed at Natimuk. These tanks serve the hydrant and sprinkler system, ensuring enhanced safety measures at the location.

SUSTAINABLE INFRASTRUCTURE

LED LIGHTING

This year, the Service took further steps to enhance sustainability by implementing energy-efficient measures. The installation of LED lighting across the entire service was initiated, aiming to replace more than 2,000 fluorescent lights. This service-wide initiative is projected to yield substantial annual cost savings of over $66,000.

SOLAR PANELS

Additionally, the Service expanded its solar efforts beyond the previous year's achievements. Solar panels were installed at a further six locations being: Natimuk, Rupanyup, Minyip, Murtoa, Goroke, and Cooinda.

By harnessing renewable energy, these cost-effective solar projects not only significantly reduce the Service's electricity expenses but also contribute to mitigating its carbon footprint, making it an environmentally friendly option. All hospital and health centres now have solar panels, and we aim to further expand when additional grants are available.

This progress signifies our dedication to environmental sustainability and clean energy. We eagerly look forward to leveraging grants for future solar installations, continuing our efforts to maximise the use of renewable energy sources and promote a greener future.

KANIVA RESIDENTIAL AGED CARE REDEVELOPMENT

We are extremely grateful to receive $499,000 from the RHIF 2022-23 Stream 2 planning funds to further develop capital plans and requirements for the Kaniva Residential Aged Care Redevelopment project.

The project involves relocating the Kaniva Hostel form a standalone structure to a new facility adjoined to the Kaniva Hospital and Nursing Home.

ELECTRICAL INFRASTRUCTURE UPGRADE

We were also successful in receiving grant funding of $902,519 from the RHIF 2022-23 Stream 1 ready for implementation funds for an Electrical Infrastructure Upgrade.

The project will provide a safer electrical environment by delivering new body protection to existing treatment rooms, acute rooms and residential aged care rooms and replacement of automatic switch boards at our Nhill, Kaniva, Goroke, Natimuk, Rainbow, Jeparit, Minyip and Murtoa sites.

WORKFORCE INFORMATION

LABOUR CATEGORY	JUNE FTE		AVERAGE MONTHLY FTE	
	2022	2023	2022	2023
Nursing	154.6	151.4	162.2	145.2
Administration and Clerical	71.1	67.7	72.3	65.3
Medical Support	1.4	1.2	1.8	1.7
Hotel and Allied Services	127.9	133.2	124.5	127.5
Medical Officers	0.4	0	0.4	0.2
Ancillary Staff (Allied Health)	25.4	19.0	27.4	21.2
Totals	380.8	372.5	388.6	361.1

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.

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	2022-23	2021-22	2020-21
The number of reported hazards/incidents for the year per 100 FTE	51.9	44.6	76.5
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	1.3	1.6	2.6
The average cost per WorkCover claim for the year ('000)	$10,710	$25,826	$69,922

TABLE 2: OCCUPATIONAL HEALTH AND SAFETY DATA

In 2022-23, there was a slight increase in the rate of OHS incidents reported per 100 EFT realised, with 51 in the current reporting period.

A lower lost time rare and lower average cost per WorkCover claim for the year has been realised which can be attributable to a changing claim complexity, injury recovery status and an effective return to work of claimants.

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 averaged slightly more than five (5) per month in 2022-23 compared to 3 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 of community members.

West Wimmera Health Service had no WorkCover claims where the injury was caused by occupational violence.

The following table provides an overview of the Service's Occupational Violence outcomes for the 2022-23 financial year.

OCCUPATIONAL VIOLENCE STATISTICS	2022-23
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	67
Number of occupational violence incidents reported per 100 FTE	17.06
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	16%

TABLE 3: OCCUPATIONAL VIOLENCE STATISTICS

DEFINITIONS OF OCCUPATIONAL VIOLENCE

Occupational violence – any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.

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 2022-23.

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.

FINANCIAL RESULTS

West Wimmera Health Service achieved a net surplus for 2022/23 of $51,277.

It is a pleasure to present the financial report for the period 1 July 2022 – 30 June 2023. The Service completed the year with an operating surplus of $51,277 which continues a strong financial management history comparable with a break- even target agreed in our Statement of Priorities agreement with the Department of Health.

Year on year the operating revenue increased by $6.3 million. The factors which significantly contributed to this outcome included State and Commonwealth government funding payments for staff retention; sustainability funding from the State Government; and higher income from residential aged care.

With significant investment efforts in a tight labour market, West Wimmera Health Service continues to recruit from local to international areas to add to our workforce. To help meet legislated nurse to patient care ratios and manage personal leave and vacancies, agency nurses were used extensively. This significantly impacted our wage related expenditure, with over $1.3 million being spent on agency nurses and $0.6 million being spent on overtime.

The introduction of a new aged care funding model, the Australian National Aged Care Classification (AN-ACC), from 1 October 2022 altered how aged care facilities are funded for the clinical care of residents resulting in six of our residential aged care facilities funded higher than under the previous ACFI model. Additional transition funding for the remaining four facilities was welcomed as AN-ACC classifications for residents at those facilities were being reassessed.

Our overall aged care occupancy rate remained reasonably high with an average of 88.5% across all ten facilities. Aged care plant and equipment continued to be upgraded during the year representing 68% of that capital expenditure category spend.

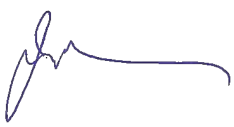
Cybersecurity and information technology improvement costs coupled with a redistribution of Grampians Regional Health Alliance Joint Venture Agreement IT cost allocations contributed to a significant increase ($0.78m) in total IT related expenditure over the year.

Cash flow was positive with $5.286 million held in cash on 30 June 2023. This resulted in the Service having 3.6 days available cash, compared with a target of 14 days. We were grateful for the Department of Health's sustainability grant which assisted in our financial position.

Over $1.03 million was invested into capital projects during the year. Two multi million-dollar construction projects are expected to go to tender in the coming financial year in our quest to ensure our facilities remain fresh, modern and suitable for our residents and care teams.

West Wimmera Health Service with HealthShare Victoria have continued to meet the social procurement objectives this year. Together through purchasing opportunities we are leveraging outcomes that provide benefits to communities, business and people with disabilities and disadvantaged Victorians while improving the sustainability of our region.

Thank you to all the community members who generously contributed to our major fundraising appeal during the year and to those community service clubs and hospital auxiliary groups who continue to fund key pieces of equipment.



Janette Lakin
Chief Financial Officer

FINANCIAL OVERVIEW 2022-23

TABLE 4: INCOME STATEMENT - FINANCIAL YEAR ENDING 30 JUNE 2023

	2023 $000	2022 $000	2021 $000	2020 $000	2019 $000
NET OPERATING RESULT*	51	60	77	68	24
Total revenue	53,414	49,060	47,631	45,984	45,448
Total expenses	(58,156)	(52,620)	(52,131)	(50,977)	(47,192)
Net result from transactions	**(4,742)**	**(3,560)**	**(4,500)**	**(4,993)**	**(1,744)**
Total other economic flows	(59)	(9)	552	(186)	(654)
Net result	**(4,801)**	**(3,569)**	**(3,948)**	**(5,179)**	**(2,398)**
Total assets	84,520	87,892	89,913	92,910	95,253
Total liabilities	29,911	(28,482)	(25,843)	(25,166)	(22,330)
Net assets/Total equity	**54,609**	**59,410**	**64,070**	**67,745**	**72,923**

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

	2022-23 $000
Net operating result *	**51**
Capital purpose income	853
Specific income	-
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	374
State supply items consumed up to 30 June 2022	(374)
Assets provided free of charge	-
Assets received free of charge	-
Expenditure for capital purpose	(329)
Depreciation and amortisation	(5,256)
Impairment of non-financial assets	-
Finance costs (other)	(61)
Net result from transactions	**(4,742)**

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

Information and Communication Technology (ICT) Expenditure

The Service's total Information and Communication Technology (ICT) expenditure incurred during 2022-23 is $2,175,105 (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)**
$2.110m	$0.0647m	$0.000m	$0.0647m

TABLE 6: ICT EXPENDITURE

Consultancies

DETAILS OF CONSULTANCIES (UNDER $10,000)

In 2022-23, there were three consultants with expenditure less than $10,000. Total expenditure incurred during this year in relation to these consultants is $19,467 (GST exclusive).

The services were relating to a review of the Services' claiming under the aged care funding, risk management framework and health and wellbeing profile areas.

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

In 2022-23 there were no consultancies engaged for services over $10,000.

ENVIRONMENTAL PERFORMANCE AND SUSTAINABILITY

Committed to reducing our carbon footprint, energy costs and moving towards a more environmentally sustainable service, West Wimmera Health Service has installed solar panels and light emitting diode (LED) lighting to all hospitals and health centres.

ELECTRICITY

West Wimmera Health Service is proud to report a 2.15% decrease in electricity consumption during 2022-23 compared to the previous year, with a total energy use of 2,772.14 MWh.

This reduction is attributed to the successful implementation of energy-efficient measures, including LED lighting upgrades and improved air-conditioning systems.

Additionally, our commitment to renewable energy is evident with the full-year operation of solar panels at Nhill, Kaniva, Jeparit, and Rainbow sites, generating 254.56 MWh of electricity.

LPG

LPG Liquid Petroleum Gas (LGP) usage increased by 10.81% in the last 12 months, utilising 5,013,872.5 Mj of gas.

The increase in gas usage over the previous year can be associated with the surge in Hydrotherapy pool usage including children's swimming lessons, increase in theatre capacity and general hospital traffic which had been previously limited during the previous financial year.

WATER

The Service's water usage has seen a significant decrease of 12.63% in comparison to the previous year, utilising a total of 34,503.38 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

WEST WIMMERA HEALTH SERVICE 2022/2023

ELECTRICITY USE	2022-23	2021-22	2020-21
EL1 Total electricity consumption segmented by source [MWh]			
Purchased	2,516	2,833	2,983
Self-generated	255	0	0
EL1 Total electricity consumption [MWh]	**2,771**	**2,833**	**2,983**
EL2 On- site electricity generated [MWh] segmented by:			
Consumption behind-the-meter			
Solar Electricity	255	0	0
Total Consumption behind-the-meter [MWh]	**255**	**0**	**0**
Exports			
Solar Electricity	0	0	0
Total Electricity exported [MWh]	0	0	**0**
EL2 Total On site-electricity generated [MWh]	**255**	**0**	**0**
EL3 On-site installed generation capacity [kW converted to MW] segmented by:			
Diesel Generator	1.5	1.5	1.5
Solar System	0.4	0.4	0.3
EL3 Total On-site installed generation capacity [MW]	**1.9**	**1.9**	**1.8**
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)	473	527	565
Certified climate active carbon neutral electricity purchased	0	0	0
EL4 Total electricity offsets [MWh]	**473**	**527**	**565**

STATIONARY ENERGY	2022-23	2021-22	2020-21
F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]			
LPG	5,013,873	4,499,700	4,225,010
F1 Total fuels used in buildings [MJ]	**5,013,873**	**4,499,700**	**4,225,010**

F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]			
LPG	304	273	256
F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]	**304**	**273**	**256**

TRANSPORTATION ENERGY	2022-23	2021-22	2020-21
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]			
Road vehicle - Petrol	2,040,577		
Total Road vehicle - Petrol	**2,040,577**		
Road vehicle - Diesel			
• Passenger vehicles	741,258		
• Goods vehicles	167,004		
• Buses	707,287		
Total Road vehicle - Diesel	**1,615,549**		
Total energy used in transportation (vehicle fleet) [MJ]	**3,656,126**		

T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
Road vehicle - Petrol	49		
Total Road vehicle - Petrol	**49**		
Road vehicle - Diesel			
• Passenger vehicles	8		
• Goods vehicles	4		
• Buses	8		
Total Road vehicle - Diesel	**20**		

T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Road vehicle - Petrol	138		
Total Road vehicle - Petrol	**138**		
Road vehicle - Diesel			
• Passenger vehicles	52		
• Goods vehicles	12		
• Buses	50		
Total Road vehicle - Diesel	**114**		
Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	**252**		

T(opt1) Total vehicle travel associated with entity operations [1,000 km]			
Total vehicle travel associated with entity operations [1,000 km]	1,214		
T(opt2) Greenhouse gas emissions from vehicle fleet [tonnes CO2-e per 1,000 km]			
tonnes CO2-e per 1,000 km	0.21		
TOTAL ENERGY USE	**2022-23**	**2021-22**	**2020-21**
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]			
Total energy usage from stationary fuels (F1) [MJ]	5,013,873	4,499,700	4,225,010
Total energy usage from transport (T1) [MJ]	3,656,126		
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	**8,669,999**	**4,499,700**	**4,225,010**

E2 Total energy usage from electricity [MJ]			
Total energy usage from electricity [MJ]	9,972,961	10,199,102	10,738,164

E3 Total energy usage segmented by renewable and non-renewable sources [MJ]			
Renewable	2,619,051	1,896,013	2,032,734
Non-renewable (E1 + E2 - E3 Renewable)	16,023,908	12,802,789	12,930,439

E4 Units of Stationary Energy used normalised			
Energy per unit of Aged Care OBD [MJ/Aged Care OBD]	343	319	334
Energy per unit of LOS [MJ/LOS]	2,709	3,189	2,348
Energy per unit of Separations [MJ/Separations]	10,554	11,403	11,234
Energy per unit of floor space [MJ/m2]	627	615	626

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE	2022-23	2021-22	2020-21
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	2022-23	2021-22	2020-21
W1 Total units of metered water consumed by water source (kl)			
Potable water [kL]	33,946	39,154	37,142
Total units of water consumed [kl]	**33,946**	**39,154**	**37,142**

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]	0.8	0.9	0.8
Water per unit of LOS [kL/LOS]	6.1	8.5	5.8
Water per unit of Separations [kL/Separations]	23.9	30.4	27.9
Water per unit of floor space [kL/m2]	1.4	1.6	1.6

WASTE AND RECYCLING	2022-23	2021-22	2020-21
WR1 Total units of waste disposed of by waste stream and disposal method [kg]			
Landfill (total)			
General waste	114,918		
Offsite treatment			
Clinical waste - incinerated	77	45	52
Clinical waste - sharps	274	338	339
Clinical waste - treated	2,877	3,699	2,852
Recycling/recovery (disposal)			
Other recycling	23,600		
Paper (confidential)	9,600		
Total units of waste disposed [kg]	**151,346**	**4,082**	**3,243**

WR1 Total units of waste disposed of by waste stream and disposal method [%]			
Landfill (total)			
General waste	75.9		
Offsite treatment			
Clinical waste - incinerated	0.1	1.1	1.6
Clinical waste - sharps	0.2	8.3	10.5
Clinical waste - treated	1.9	90.6	87.9
Recycling/recovery (disposal)			
Other recycling	15.6		
Paper (confidential)	6.3		

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]	2.27		
Total waste to offsite treatment per PPT [(kg offsite treatment)/PPT]	0.06	0.08	0.06
Total waste recycled and reused per PPT [(kg recycled and reused)/PPT]	0.66		

WR4 Recycling rate [%]			
Weight of recyclable and organic materials [kg]	33,120		
Weight of total waste [kg]	151,346	4,082	3,243
Recycling rate [%]	**21.9%**		

WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]			
tonnes CO2-e	153.6	5.3	4.2

GREENHOUSE GAS EMISSIONS	2022-23	2021-22	2020-21
G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]			
Carbon Dioxide	552.3	270.9	254.4
Methane	1.1	0.9	0.8
Nitrous Oxide	2.2	0.9	0.8
Total	**555.6**	**272.7**	**256.0**
GHG emissions from stationary fuel (F2) [tonnes CO2-e]	**303.8**	**272.7**	**256.0**
GHG emissions from vehicle fleet (T3) [tonnes CO2-e]	**251.7**		
Medical/Refrigerant gases			
Sevoflurane	0.1		
Refrigerant - R134A	24.8		
Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	**580.4**	**272.7**	**256.0**
G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]			
Electricity	1,728.2	2,068.9	2,326.3
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	**1,728.2**	**2,068.9**	**2,326.3**
G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)			
Commercial air travel	0.00		
Waste emissions	153.6	5.3	4.2
Indirect emissions from Stationary Energy	323.9	242.2	283.6
Indirect emissions from Transport Energy	63.1		
Paper emissions	4.7		5.4
Any other Scope 3 emissions	57.5	73.6	61.3
Total scope three greenhouse gas emissions [tonnes CO2e]	**602.8**	**321.1**	**354.5**
G(Opt) Net greenhouse gas emissions (tonnes CO2e)			
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	**2,911.4**	**2,662.6**	**2,936.8**
Carbon Neutral Electricity	0.00	0.00	0.00
Green Power Electricity	0.00	0.00	0.00
Purchased LGCs	0.00	0.00	0.00
Any Offsets purchased	**0.00**	**0.00**	**0.00**
Net greenhouse gas emissions [tonnes CO2e]	**2,911.4**	**2,662.6**	**2,936.8**

NORMALISATION FACTORS	2022-23	2021-22	2020-21
1000km (Corporate)	0		
1000km (Non-emergency)	1,214		
Aged Care Occupied Bed Days (OBD)	43,674	46,053	44,775
ED Departures	0	0	0
FTE	373	376	395
LOS	5,533	4,609	6,373
OBD	49,207	50,662	51,148
PPT	50,627	51,951	52,480
Separations	1,420	1,289	1,332
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.

COMPLIANCE WITH LEGISLATION

FREEDOM OF INFORMATION ACT 1982

The West Wimmera Health Service Freedom of Information Officer received 57 requests for information under the Freedom of Information Act (1982) during the 2022-23 financial year, an increase of 15 from the previous financial year.

57 requests were received:

- 44 cases were personal requests
- 6 cases were non-personal requests

Of the requests received:

- 50 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.

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 - $30.60 (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://www.dtf.vic.gov.au/governance-and-corporate-documents/freedom-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

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 2022-23 there were no projects that were completed with a certificate of occupancy issued.

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 2021-22 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.

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 and Redevelopment Stage 2 project has commenced and the Rupanyup Nursing Home Redevelopment is still in the planning process.

CARERS RECOGNITION ACT 2012

West Wimmera Health Service recognises, promotes and values the role of people in care relationships.

We understand the varying needs of those in care relationships and that developing these relationships benefits individual patients, carers and the community as a whole.

All practical measures are taken to ensure that our employees, agents and carers have a clear awareness and understanding of the principles of care relationships as reflected by our commitment to the patient and family centred model of care that encourages carer involvement in the development of care plans, the provision of care and the evaluation of support and assistance for people in care relationships.

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

Consistent with FRD 22 (Section 5.20(d)/5.21) the Report of Operations confirms that details in respect of the items listed below have been retained by West Wimmera Health Service and are available to the relevant Ministers, Members of Parliament and the public on request (subject to 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:
    - (I) consultants/contractors engaged;
    - (ii) services provided; and
    - (iii) expenditure committed to for each engagement.

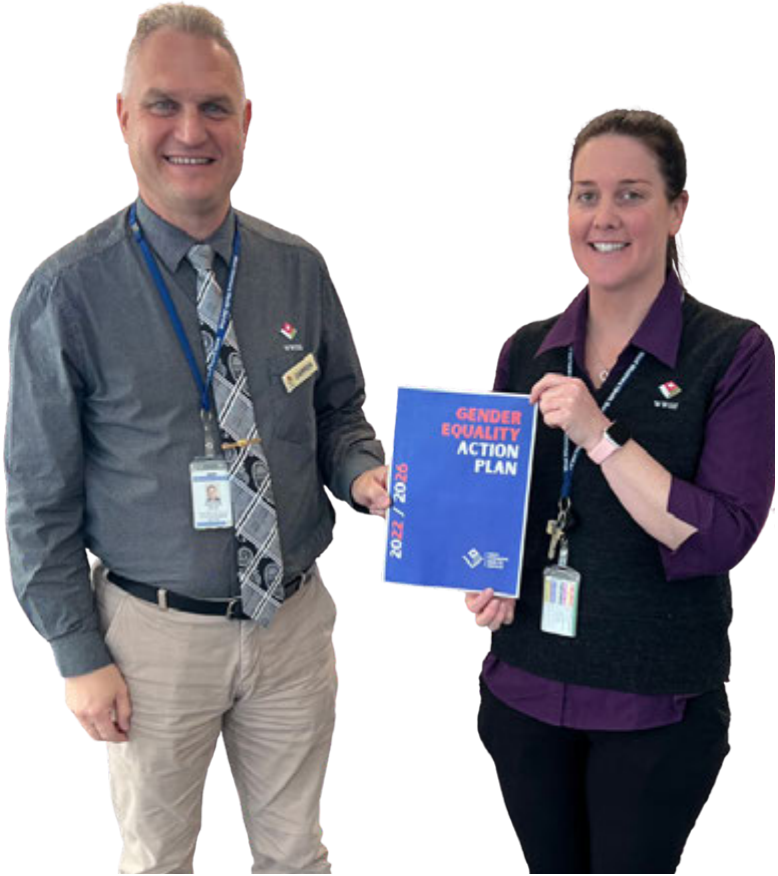
GENDER EQUALITY ACT 2020

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

Over the past year the Service have continued to implement actions derived out of the Gender Equality Action Plan (GEAP) and continues to embed this 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 within the community.

The Service 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 guide the Service in ensuring our workplace continues to be healthy, sustainable, resilient, innovative, adaptive and inclusive.



Over the next three years, West Wimmera Health Service will remain striving towards seeking significant improvement and achievement across the GEAP action areas, to improve the inclusion, health, wellbeing and resilience of our workplace.

The Service has identified a female gender bias within our workforce, with 84% of staff being female and 16% of staff being male.

Our governing body, the Board of Directors, comprises of 70% female and 30% male directors.

West Wimmera Health Service's gender equality journey is somewhat in its infancy and is an ongoing process. During the 2022-23 financial year we have:

- Ensured gender neutral wording and diverse imagery is used in all stages of the recruitment process to ensure that there are no subtle gender biases or inequalities.
- Developed 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.

We aim to continue building upon the gender equality as outlined in our GEAP 2022-2026 and be renowned as an inclusive workplace that values and celebrates diversity of all.

The diversity of staff will also provide more varied experiences and knowledge, improving organisational outcomes and boosting our standing within our communities as a safe and inclusive place to work and access quality healthcare without prejudice or discrimination.

KEY 2022-2023 HEALTH SERVICE PERFORMANCE PRIORITIES

The Victorian Health Services performance monitoring framework outlines the Government's approach to overseeing the performance of Victorian health services. Changes to the key performance measures from 2019–20 strengthen the focus on high quality and safe care, strong governance, leadership and culture, timely access to care and effective financial management in line with Ministerial and departmental priorities.

Further information is available at:
www.health.vic.gov.au/hospitals-and-health-services/funding-performance-and-accountability

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	92%	97%
Patient experience		
Victorian Healthcare Experience Survey – percentage of positive patient experience responses – Quarter 1	95%	NA*
Victorian Healthcare Experience Survey – percentage of positive patient experience responses – Quarter 2	95%	100%
Victorian Healthcare Experience Survey – percentage of positive patient experience responses – Quarter 3	95%	100%
Victorian Healthcare Experience Survey – percentage of positive patient experience responses – Quarter 4	95%	100%

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

STRONG GOVERNANCE, LEADERSHIP AND 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%	73%

EFFECTIVE FINANCIAL MANAGEMENT

KEY PERFORMANCE INDICATOR	TARGET	RESULT
Operating result ($m)	$0.00	$0.05
Average number of days to pay trade creditors	60 days	23 days
Average number of days to receive patient fee debtors	60 days	18 days
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.78
Actual number of days available cash, measured on the last day of each month.	14 days	3.5 days
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June.	Variance ≤$250,000	2.47

REPORTING AGAINST THE STATEMENT OF PRIORITIES

In 2022-2023 West Wimmera Health Service assisted with the following state-wide priorities to develop and implement important system reforms, including modernising our health system through redesigned governance; driving system reforms that deliver better population health, high quality care and improved patient outcomes and experiences; and reforming clinical services to ensure we are delivering our community the best value care.

STRATEGIC PRIORITIES

KEEP PEOPLE HEALTHY AND SAFE IN THE COMMUNITY

Maintain COVID-19 readiness

Maintain a robust COVID-19 readiness and response, working with the department, Health Service Partnership and Local Public Health Unit (LPHU) to ensure effective responses to changes in demand and community pandemic orders. This includes, but is not limited to, participation in the COVID-19 Streaming Model, the Health Service Winter Response framework and continued support of the COVID-19 vaccine immunisation program and community testing.

OUTCOMES:

West Wimmera Health Service continued to actively maintain a robust COVID-19 readiness and response. Our local vaccination clinics were well attended and workplace vaccination was much appreciated in some of our high risk worker settings.

We continued to ensure that our workplace and facilities were COVID-19 safe with additional air purifiers purchased to help filter the air and prevent the spread of COVID-19 in our buildings.

Our COVID-19 Care Team were responsible for monitoring and supporting affected community members, conducting check-ins, health assessments and nursing advice via phone as well as ensuring people had access to food and medication supplies.

COVID-19 outbreaks in our aged care facilities were successfully and quickly managed. Our Infection Prevention and Control team led our staff training and personal protective equipment practice, vaccine administration, resource planning and provided general support and advice to our staff and communities.

The Infection and Prevention Control team continue to offer support and booster vaccinations to hospital staff and at risk community members. We have experienced significant staff shortages in many of our departments particularly so in our aged and acute residential care services as a result of COVID making its way around our communities however with dedicated and resilient staff we have managed to avoid any disruption to services in this regard. We were happy to be able to distribute extra COVID related government funding to our frontline staff as well as improve staff rest areas and psychological support thanks to government funding to help with staff stresses such as the pandemic.

CARE CLOSER TO HOME

Delivering more care in the home or virtually

Increase the provision of home-based or virtual care, where appropriate and preferred, by the patient, including via the Better at Home program.

OUTCOMES:
West Wimmera Health Service continue to work collaboratively with the Grampians Region to deliver exciting outcomes for the Better @ Home project.

Rebranded as Grampians Watch, the program is close to launching in our catchment. Grampians Watch will involve selected clients to support them to proactively manage health issues in a timely manner.

A telehealth assistant would communicate regularly with the client and using a triage process identify any issues that are arising. The telehealth assistant would contact the local Health Coach, based in Horsham for follow up with the client and active management of the clinical concerns.

The Service looks forward to rolling out the program later in 2023.

KEEP IMPROVING CARE

Improve quality and safety of care

Work with Safer Care Victoria (SCV) in areas of clinical improvement to ensure the Victorian health system is safe and delivers best care, including working together on hospital acquired complications, low value care and targeting preventable harm to ensure that limited resources are optimised without compromising clinical care and outcomes.

OUTCOMES:
The Nhill Urgent Care Centre is currently participating in the Safer Care Victoria Timely Management of Chest Pain Pilot. The aim of this pilot is to provide prompt and efficient care for rural Victorians who are experiencing chest pain in their local communities.

The pilot provides specialist medical assessment and management via telehealth, with the aim to reduce diagnostic delays, enable timely escalation of care when required and reduce the need for avoidable patient transfers.

WWHS participated in the Safer Care Victoria Falls Review Tool Pilot Project in 2022. The aim of the pilot was to assess a new way of reviewing and learning from adverse patient safety events related to falls in Victorian Health Services.

The pilot has since completed and the Fall review tool is now available for health services to use. WWHS has readily adopted this tool to conduct reviews of adverse and/or sentinel events involving falls across the organisation. The adoption of this tool will assist in improving quality and safe care to consumers.

WWHS maintains its diligent monitoring of adverse patient safety events using an internal incident management system and ensuring prompt escalation and review of Sentinel Events by reporting to Safer Care Victoria.

This involves active participation in the Sentinel Event review process and the subsequent submission of reports to Safer Care Victoria.

These reports outline valuable learnings and recommendations aimed at building upon and improving the quality and safety of care at WWHS.

This is further supported by the Services participation in the Victorian Health Incident Management System Minimum data set to assist in enabling meaningful collection and reporting of statewide incident data for Victorian public health services.

These reports aid in informing Safer Care Victoria about areas within the Victorian health system that require improvement.

In response to amended legal requirements for Victorian Health Services to apologise to patients and families when the patient has suffered a serious adverse patient safety event, our Statutory Duty of Candour Policy was endorsed by the Quality and Safety Governance Committee and Board of Directors late 2022.

All staff have been completing the Duty of Candour Fundamentals mandatory education competency on the Grampians Learning Hub platform.

PLANNED SURGERY RECOVERY AND REFORM PROGRAM

Maintain commitment to deliver goals and objectives of the Planned Surgery Recovery and Reform Program, including initiatives as outlined, agreed and funded through the HSP workplan. Health services are expected to work closely with HSP members and the department throughout the implementation of this strategy, and to collaboratively develop and implement future reform initiatives to improve the long term sustainability of safe and high quality planned surgical services to Victorians.

OUTCOMES:

WWHS participates in the Elective Surgery Operational Reference Group for the Grampians region.

We provide data to this committee on the operations for the past month and upcoming theatre days and dates.

At this time WWHS has not been able assist with taking on patients from the planned surgical recovery and reform program due to majority of these patients being General Surgical patients, for which we do not currently have a surgeon.

We are actively seeking to cover this gap in our operating service and plan in the future to work closely with Grampians Health Ballarat to have patients from our LGA come to Nhill Theatre for their gastroscopy and colonoscopies.

Ophthalmology services continue and on average we see 50 patients for MAC injections each month and also perform up to 25 Intraocular lens implants as well. Orthopaedic surgery also continues and have operated on all patients that were on waiting list during the COVID period. Patients on average are seen and operated on within 5-6 months of being placed on Orthopaedic Surgeons waiting list.

Our Dental surgeon is also here once a month and we see patients from all around the LGA and beyond. Majority of our lists we have 6-7 patients.

PLAN UPDATE TO NUTRITION AND FOOD QUALITY STANDARDS

Develop a plan to implement nutrition and quality of food standards in 2022-2023, implemented by December of 2023.

OUTCOMES:

West Wimmera Health Service (WWHS) have commenced the implementation of the new 'Nutrition and quality food standards for adults in Victorian public hospitals and residential aged care services,' hereafter referred to as the 'standards.'

The Dietetics department are nearing completion of the 'gap analysis' of WWHS' cook-fresh five-week rotational menu, which has involved undertaking comprehensive brand-specific nutritional analyses of all standardised recipes. Each recipe is then being banded per the portion, nutritional and minimum-choice criteria specified by the standards to thereby ascertain the improvements required to ensure the WWHS menu is compliant. From October 2022, the Dietetics department have introduced and provided updates regarding achieving compliance to these standards, to the WWHS Food Service Quality Committee at bi-monthly meetings attended by members of the Executive, Catering and Hospitality, Dietetics, Speech Pathology, Nursing, Quality and Marketing departments.

Whilst this 'gap analysis' nears completion, the Dietetics department, in conjunction with Hospitality and Environmental Services Managers, Speech Pathology, Chefs-in-Charge and patient and resident consumers have simultaneously formed a menu review working group, the task of whom is to revise menu items which currently fail to comply with the portion, nutritional and minimum-choice banding requirements specified by the standards. The working group maintains collaboration through regular email correspondence, alongside face-to-face and virtual meetings.

As of July 2023, kitchens across each of the six acute and/or residential aged care sites have commenced trialling the revised recipes as formulated by the Dietetics team to meet portion and nutritional requirements.

An environmentally sustainable and food-first approach is being prioritised through the recipe fortification process, whereby the wholegrains and pulses is being favoured and we explore the local procurement of these ingredients, in accordance with the WWHS 'Social and Sustainable Procurement Framework and Policy.' Moreover, the Speech Pathology department have simultaneously begun assessing the revised menu items through IDDSI International Dysphagia Diet Standardisation Initiative (IDDSI) testing, while the health service is also engaging our staff, patient and resident populations by collecting formal feedback as each new menu item is trialled, in order to inform the further refining of recipes as required to meet consumer needs.

ASSET MAINTENANCE AND MANAGEMENT

Improve health service and Department Asset Management Accountability Framework (AMAF) compliance by collaborating with Health Infrastructure to develop policy and processes to review the effectiveness of asset maintenance and its impact on service delivery.

OUTCOMES:

West Wimmera Health Service is proud that Janette Lakin, our Executive Director of Finance and Administration, is the Chair of the Health Infrastructure Asset Management Communities of Practice, Grampians Region Chapter. Whilst the Department of Health has announced that the Health Infrastructure Asset Management Communities of Practice (HIAMCOP) local chapter meetings will commence this August 2023 work has commenced during the year behind the scenes.

In the Grampians Region, work has progressed on predicative models for forecasting of asset replacement to support the five year budget models.

CLIMATE CHANGE COMMITMENTS

Contribute to enhancing health system resilience by improving the environmental sustainability, including identifying and implementing projects and/or processes that will contribute to committed emissions reduction targets through reducing or avoiding carbon emissions and/or implementing initiatives that will help the health system to adapt to the impacts of climate change.

OUTCOMES:

In the 2022/23 financial year, West Wimmera Health Service has taken a proactive stance on environmental issues as demonstrated below.

Solar Expansion and LED Lighting
The expansion of solar capacity from four to ten sites demonstrates a significant commitment to renewable energy. By leveraging solar energy, the Health Service effectively reduces its dependency on non-renewable sources, thus lowering its carbon footprint. Similarly, the installation of LED lighting is a move towards energy efficiency, as these lights consume less power and have a longer lifespan than traditional incandescent and fluorescent bulbs.

E-Waste Management Programme
The continuation of the E-Waste management programme highlights a responsible approach towards electronic waste. By collecting and disposing of unwanted, broken or obsolete electronic goods, the Health Service not only prevents hazardous materials such as heavy metals in batteries from polluting the environment but also contributes to precious metal recovery.

No Plastics Policy
Implementing the Victorian Governments "No Plastics Ban" as policy shows a strong stand against single-use plastic items.

The elimination of plastic cutlery, cups, straws, and bowls suggests a commitment to reducing plastic waste, a major global issue. This action directly addresses the environmental crisis and reinforces sustainable practices that protect our planet.

Cardboard Recycling
The continued focus on cardboard sorting and recycling is another essential measure for waste reduction and resource management.

WWHS diverts much of its cardboard from comingled recycling, and delivers it to transfer stations directly to relevant sorting bins.

IMPROVE ABORIGINAL HEALTH AND WELLBEING

Improve Aboriginal cultural safety

Strengthen commitments to Aboriginal Victorians by addressing the gap in health outcomes by delivering culturally safe and responsive health care.

Establish meaningful partnerships with Aboriginal Community-Controlled Health Organisations.

Implement strategies and processes to actively increase Aboriginal employment.

Improve patient identification of Aboriginal people presenting for health care, and to address variances in health care and provide equitable access to culturally safe care pathways and environments.

Develop discharge plans for every Aboriginal patient.

OUTCOMES:

West Wimmera Health Service is committed to improving our ability to serve our culturally diverse communities, in particular those of the traditional owners of the land on which we operate: the Wotjobaluk, Jaadwa, Jadawadjali, Wergaia and Jupagulk Peoples. We are actively working to identify and address barriers to using our services for Aboriginal and Torres Strait Islander people.

The Ballarat Regional Multicultural Council funded and completed a Cultural Competency Organisation Review of the Service in August 2022. Their report offered great insight into the current levels of cultural competency and understanding staff and patient experiences and then provided recommendations on steps to strengthen cultural competency and culturally responsive care. This review assisted us in developing our new Diversity and Inclusion Plan which we were proud to launch in early 2023.

This plan outlines the actions we will be taking over the next few years to enhance our efforts to provide culturally safe and welcoming environments and services that meet the needs of our Aboriginal and Torres Strait Islander community members.

We are working to improve referral pathways for services, raise awareness of Aboriginal and Torres Strait Islander culture among staff and the community.

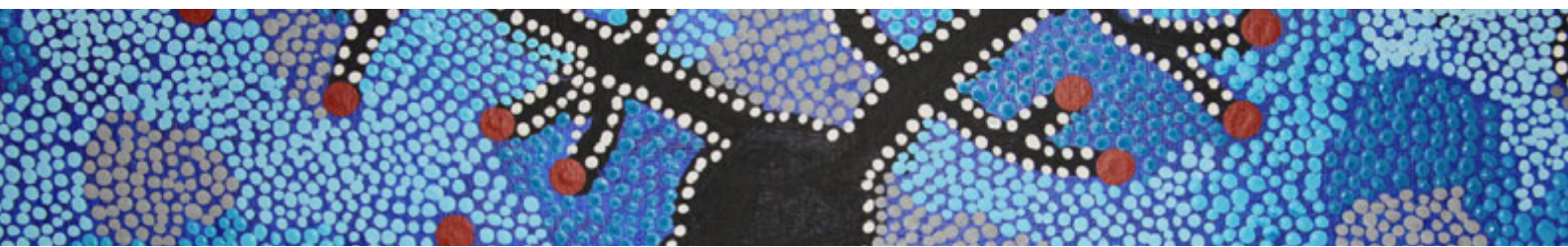
Key initiatives within this plan include:

- Aboriginal self-determination
- Increase employee and community awareness
- Create a welcoming environment

We have one aged care resident across our ten residential aged care facilities who identifies as Aboriginal or Torres Strait Islander. This resident is an amazing Aboriginal artist and we are lucky to support them to sell their Aboriginal artwork in the gallery in Nhill and have proudly commissioned them to paint a number of canvases for display at our Nhill campus and hope to be able to expand their artwork across all sites over time.

We have proudly completed the installation Aboriginal and Torres Strait Islander flags in the entry area of all of our sites.

Patient forms that didn't already have the question to identify as Aboriginal and Torres Strait Islander have now been updated to include the question which will help us capture and support these consumers.



Our recently launched health and wellbeing profiles for towns in our catchment helped us identify the proportions of people in our catchment that identify as Aboriginal or Torres Strait Islander, they are:

- Goroke 3.1%
- Jeparit 1.3%
- Kaniva 0.8%
- Minyip 1%
- Murtoa 1.6%
- Natimuk 1.3%
- Nhill 0.9%
- Rainbow 1.2%
- Rupanyup 1.5%.

This provides a greater understanding of how many people we might provide services to in each community so that we can address any gaps in health outcomes.

Our own services brochures specific to Aboriginal and Torres Strait Islander people continues to be available to anyone and includes why self-identification is important, what services they have priority access to and asking for a copy of the 'Are you of Aboriginal or Torres Strait Islander Origin?' Why am I being asked this question? fact sheet.

We have made an effort to use non-bias imagery in our marketing articles and job advertisements in order to be inclusive. We have added a question to our employment forms for new staff to self-identify as Aboriginal and Torres Strait Islander so that we can now capture statistics, which will give us greater insight to our Aboriginal employment efforts. Currently 57% of our staff identify as non Aboriginal or Torres Strait Islander and 43% have not provided a response.

All staff are presented with a cultural diversity presentation during their orientation training day on commencement of their employment and then again every two years at their mandatory people and culture training days. This creates thoughts and discussions around barriers Aboriginal and Torres Strait Islander people may face when accessing services and the Service's expectations of them as staff to provide culturally welcoming and safe services to our communities.

A new Multicultural Working Group has been formed and aims to share experiences so that we can understand community needs and how we could improve in order to enhance our cultural awareness and response to specific needs. The Service employs a Multicultural Worker, who provides advice regarding using our subscription with the Victorian Translation Services - Language Loop for interpreting services and interacting effectively with non-English speakers and people from culturally and linguistically diverse (CALD) backgrounds.

Our Memorandum of Understanding (MoU) with Goolum Goolum Aboriginal Co-operative continued throughout the 2022-23 financial year.

Our new Strategic Plan 2023-28 supports the following Government policies:

- The *Aboriginal and Torres Strait Islander cultural safety framework* - developed by the Victorian Government in support of their *Korin Korin Balit – Djak: Aboriginal health, wellbeing and safety strategic plan 2017-2027* and *Victorian Aboriginal Affairs Framework*.
- The *National Agreement on Closing the Gap* - an Australia wide strategy that aims to overcome the disadvantage experienced by Aboriginal and Torres Strait Islander people to create equal life outcomes for all Australians.

We celebrated Reconciliation Week with a very important Facebook post asking readers to join us by taking a moment to reflect on the importance of reconciliation and the role we can all play in building a more inclusive society.

MOVING FROM COMPETITION TO COLLABORATION

Foster and develop local partnerships

Strengthen cross-service collaboration, including through active participation in health service partnerships (HSP).

Work together with other HSP members on strategic system priorities where there are opportunities to achieve better and more consistent outcomes through collaboration, including the pandemic response, elective surgery recovery and reform, implementation of the Better at Home program and mental health reform.

OUTCOMES:

West Wimmera Health Service has been an active member of the Grampians Region Health Service Partnership (GRHSP) and has been involved in all Health Service Partnership workplan projects.

West Wimmera Health Service has contributed to a regional response to multiple local priorities, included but not limited to clinical governance improvements, obstetric support for regional GPOs and regional midwifery services, development of and provision of ongoing support of the Grampians Region Learning Management System (LMS), the development of the Electronic Medical Record business case, the collaborative regional response to the changes in the federally funded Chronic Conditions Care Tender through the PHN and engages with the region to respond quickly to changing needs including cross-sector collaboration regarding the coming changes to Aged Care in the Home and Community support packages.

West Wimmera Health Service has collaborated with GRHSP services to address the strategic system priorities. Development of a COVID Positive Pathways model that is providing support for the region from four COVID Hubs.

This agreed model is supported by all Health Services through development of a steering/governance committee as well as a COVID Monitor user working group.

The Service has contributed to the guidance of the elective surgery reform project through participation on the GRHSP Elective Surgery Reform Steering Committee and is working in collaboration with the Better @ Home teams on the delivery of a surgery school to better prepare patients for their surgical journey. The regional Better @ Home Steering Committee has been formed with an agreed term of reference to govern discussion and program decisions that impact across the region and deliver program changes that benefit all. We have actively contributed to the development of four key strategic pillars that support the GRHSP strategic priority areas. The GRHSP will focus on addressing over the coming years priority areas including workforce, quality and safety, corporate services and systems improvement.

Identified areas for improvement involve strategies such as workforce retention and wellbeing, a regional approach to aged care in response to the aged care reforms, a potential regional approach to payroll and HR systems, and a regional approach to at-home support. Each member of the GRHSP is actively contributing to the development of responses to these areas.

West Wimmera Health Service has been involved in extensive discussion, planning and provision of care as a part of the regional elective surgery reform project, working collaboratively across the GRHSP to maximise the throughput of our surgical services to address the targeted number of patients who have exceeded wait times across the region. The changes we are making will have a positive and lasting impact on the way surgical care is delivered across the Grampians Region.

A STRONGER WORKFORCE:

Improve workforce wellbeing

Participate in the Occupational Violence and Aggression (OVA) training that will be implemented across the sector in 2022-2023.

Support the implementation of the Strengthening Hospital Responses to Family Violence (SHRFV) initiative deliverables including health service alignment to MARAM, the Family Violence Multi-Agency Risk Assessment and Management framework.

Prioritise wellbeing of healthcare workers and implement local strategies to address key issues.

OUTCOMES:

All Service employees complete Occupational Violence and Aggression training as part of the People and Culture training day that staff attend every two years.

The session covers aggressive and violent behaviours, risk factors, stages of escalation, de-escalation techniques, personal safety awareness, emergency management plan, code grey response and police attendance.

It also includes demonstrating and practicing breakaway techniques with one of our Management of clinical Aggression (MOCA) trainers.

The two-yearly People and Culture training days also include a presentation from our Health Promotion Team regarding staff wellbeing. This includes being compassionate towards other staff and looking after yourself. We have also offered staff education and training to assist in managing staff and dealing with difficult situations.

A range of health and wellbeing resources have been put together for staff to access. These resources cover a range of topics with tips and tricks on looking after yourself. These resources cover healthy eating, mental health, physical activity and smoking.

Our new staff outdoor rest area is almost complete and provides outdoor seating and shade for staff to take a break and enjoy some time outdoors for lunch. This was funded by the Victorian Government's BeWell. BeSafe Healthcare Worker Wellbeing Program from the prior year.

The Victorian Government's Winter Retention and Surge Meal and Refreshment program also offered support to staff in the way of funding to provide free meals and snacks to staff working night shifts and double shifts. It was decided that the Service would continue the free snack provision for night duty and staff working double shifts without the ongoing funding (which ended on 31 January 2023), in addition to the free meals that have always been provided to those staff.

Employee engagement surveys are conducted regularly which offer insight into trends with job satisfaction, feeling supported by colleagues, adequate performance recognition, feeling heard and understanding what is expected of staff. The 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.

Our Employee Assistance Program provider, Benestar is available for staff and their families and they recently introduced SMS counselling service called MyCoach which offers direct access to support via text message conversation with a clinician. Benestar also conducted a Well-Check program which involved a phone call with all staff who didn't opt-out of receiving the service to assess their wellbeing.

To assist with health worker staff shortages and current workforce burn out, we have boosted our recruitment efforts by offering traineeships for hospitality staff, Enrolled Nurses and Health Care Workers, doubling the number of nurse graduate positions and provided two intakes in 2022-23, booking agency nursing staff over a period of consecutive days and weeks, as well as proceeding with international recruitment opportunities.

West Wimmera Health Service also achieved the *Healthy choices: policy directive for Victorian public health services* for drinks with the Department of Health acknowledging the Service for providing healthier drink options to support the health and wellbeing of staff, patients and visitors and sending a positive health promoting message to our communities. The next phase to the policy directive is to implement food changes.

The West Wimmera Health Service Executive Sponsor for Strengthening Hospital Responses to Family Violence (SHRFV) and the family violence Multi-Agency Risk Assessment and Management Framework (MARAM) has attended monthly meetings of the Grampians Regional Family Violence Advisory Group.

This group is chaired by the Regional Manager Family Violence, based at Grampians Health, and has membership from health services across the Grampians region.

The Regional Manager Family Violence has regularly attended the Service to support further development and progression of our SHRFV and MARAM action plans to ensure alignment with the SHRFV guidelines and MARAM framework, including information sharing guidelines and legislation related to both family violence and child safety.

We have now completed a MARAM Alignment Organisational Audit Tool and MARAM Alignment Action Plan for 2023-2024.

All of our staff continue to attend biannual training in family violence, including SHRFV and MARAM, to understand our various roles as health service employees in recognising and responding to ensure that West Wimmera Health Service is a safe and supportive environment for staff and consumers experiencing family violence.

ACTIVITY AND FUNDING

The performance and financial framework within which relevant state government-funded health organisations operate, including the specific business-critical conditions of base-level funding, pricing arrangements, funding amounts, and activity levels are outlined in detail within the Policy and funding guidelines, available from: https://www2.health.vic.gov.au/about/policy-and-funding-guidelines.

Further information about the Department of Health's approach to funding and price setting for specific clinical activities, and funding policy changes is also available at https://www2.health.vic.gov.au/hospitals-and-health-services/funding-performance-accountability/pricing-funding-framework/funding-policy.

FUNDING TYPE	2022-23 ACTIVITY ACHIEVEMENT	UNIT
Small Rural		
Small Rural Acute	5.94	NWAU
Small Rural Mental Health	2,013	Bed Days
Small Rural Primary Health & HACC	19,200	Service Hours
Small Rural Residential Care	41,744	Bed Days
Small Rural Health Workforce	-	
Small Rural Other specified funding	-	Service Hours

Attestations

FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION – STANDING DIRECTIONS 5.1.4

I, Katherine Colbert, on behalf of the West Wimmera Health Service, certify that the 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
20 September 2023

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 complied with the requirements of hospital circular 07/2017 Compliance reporting in health portfolio entities (Revised) and 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
20 September 2023

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
20 September 2023

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
20 September 2023

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
20 September 2023

DISCLOSURE INDEX

The annual report of the West Wimmera Health Service is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department'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	07
FRD 22	Activities, programs and achievements for the reporting period	13-25
FRD 22	Significant changes in key initiatives and expectations for the future	13-25
Management and structure		
FRD 22	Organisational structure	10
FRD 22	Workforce data / employment and conduct principles	26
FRD 22	Occupational Health and Safety	27
Financial information		
FRD 22	Summary of the financial results for the year	30
FRD 22	Significant changes in financial position during the year	29
FRD 22	Operational and budgetary objectives and performance against objectives	29
FRD 22	Subsequent events	29
FRD 22	Details of consultancies under $10,000	31
FRD 22	Details of consultancies over $10,000	31
FRD 22	Disclosure of ICT expenditure	31
Legislation		
FRD 22	Application and operation of Freedom of Information Act 1982	40
FRD 22	Compliance with building and maintenance provisions of Building Act 1993	40-41
FRD 22	Application and operation of Public Interest Disclosure Act 2012	41
FRD 22	Statement on National Competition Policy	41
FRD 22	Application and operation of Carers Recognition Act 2012	41

LEGISLATION	REQUIREMENT	PAGE REF.
FRD 22	Additional information available on request	42
FRD 24	Environmental data reporting	33-39
FRD 25	Local Jobs First Act 2003 disclosures	41
SD 5.1.4	Financial Management Compliance attestation	57
SD 5.2.3	Declaration in report of operations	62
Attestations		
Attestation on Data Integrity		57
Attestation on managing Conflicts of Interest		57
Attestation on Integrity, fraud and corruption		57
Compliance with HealthShare Victoria (HSV) Purchasing Policies		57
Other reporting requirements		
• Reporting of outcomes from Statement of Priorities 2022-23		44-56
• Occupational Violence reporting		28
• Gender Equality Act 2020		43
• Reporting obligations under the Safe Patient Care Act 2015		42

AUDITED FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2023

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 2023 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 2023

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 2023 and the financial position of West Wimmera Health Service at 30 June 2023.

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 4 September 2023.

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*
4 September 2023.	4 September 2023.	4 September 2023.

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 2023 • 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 significant accounting policies • 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 2023 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.
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 and fair presentation 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.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

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
18 September 2023

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 2023

	Note	2023 $'000	2022 $'000
Revenue and income from transactions			
Operating activities	2.1	52,868	49,006
Non-operating activities	2.1	546	54
Total revenue and income from transactions		**53,414**	**49,060**
Expenses from transactions			
Employee expenses	3.1	(42,421)	(37,567)
Supplies and consumables	3.1	(7,505)	(6,432)
Finance costs	3.1	(61)	(43)
Depreciation	3.1	(5,256)	(6,009)
Other administrative expenses	3.1	(663)	(494)
Other operating expenses	3.1	(2,232)	(2,068)
Other non-operating expenses	3.1	(18)	(7)
Total expenses from transactions		**(58,156)**	**(52,620)**
Net result from transactions - net operating balance		**(4,742)**	**(3,560)**
Other economic flows included in net result			
Net gain/(loss) on disposal of property plant and equipment	3.2	220	307
Net gain/(loss) on financial instruments	3.2	(3)	(2)
Share of other economic flows from joint arrangements	3.2	(169)	(143)
Other gain/(loss) from other economic flows	3.2	(107)	(171)
Total other economic flows included in net result		**(59)**	**(9)**
Net result for the year		**(4,801)**	**(3,569)**
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)	-	(1,091)
Total other comprehensive income		**-**	**(1,091)**
Comprehensive result for the year		**(4,801)**	**(4,660)**

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

Balance Sheet

West Wimmera Health Service
Balance Sheet
As at 30 June 2023

	Note	2023 $'000	2022 $'000
Current assets			
Cash and cash equivalents	6.2	17,264	16,786
Receivables	5.1	1,365	1,362
Inventories	4.5	82	94
Prepayments		235	334
Total current assets		**18,946**	**18,576**
Non-current assets			
Receivables	5.1	2,210	2,492
Property, plant and equipment	4.1(a)	63,364	66,824
Total non-current assets		**65,574**	**69,316**
Total assets		**84,520**	**87,892**
Current liabilities			
Payables	5.2	5,680	4,865
Contract liabilities	5.3	627	997
Borrowings	6.1	835	661
Provisions	3.3	8,227	7,871
Other liabilities	5.4	12,590	11,817
Total current liabilities		**27,959**	**26,212**
Non-current liabilities			
Borrowings	6.1	762	1,128
Provisions	3.3	1,190	1,142
Total non-current liabilities		**1,952**	**2,270**
Total liabilities		**29,911**	**28,482**
Net assets		**54,609**	**59,410**
Equity			
Property, plant and equipment revaluation surplus	SCE	52,271	52,271
Contributed capital	SCE	27,808	27,808
Accumulated surplus/(deficit)	SCE	(25,470)	(20,669)
Total equity		**54,609**	**59,410**

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

Statement of Changes in Equity

West Wimmera Health Service
Statement of Changes in Equity
For the Financial Year Ended 30 June 2023

	Property, Plant & Equipment Revaluation Surplus $'000	Contributed Capital $'000	Accumulated Deficit $'000	Total $'000
Balance at 30 June 2021	**53,362**	**27,808**	**(17,100)**	**64,070**
Other comprehensive income for the year	(1,091)	-	-	(1,091)
Net result for the year	-	-	(3,569)	(3,569)
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**

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

Cash Flow Statement

West Wimmera Health Service
Cash Flow Statement
For the Financial Year Ended 30 June 2023

	Note	2023 $'000	2022 $'000
Cash Flows from operating activities			
Operating grants from State Government		29,654	25,637
Operating grants from Commonwealth Government		3,392	3,049
Capital grants from State Government		329	679
Capital grants from Commonwealth Government		88	595
Patient and resident fees received		18,426	17,522
Donations and bequests received		374	399
Net GST received from ATO		1,066	951
Interest received		546	54
Other receipts		763	3,202
Total receipts		**54,638**	**52,088**
Employee expenses		(42,421)	(37,567)
Payments for supplies and consumables		(7,505)	(6,432)
Finance costs		(61)	(43)
Other payments		(3,419)	(4,253)
Total payments		**(53,406)**	**(48,295)**
Net cash flows from/(used in) operating activities	8.1	**1,232**	**3,793**
Cash Flows from investing activities			
Proceeds from disposal of non-financial assets		464	378
Purchase of non-financial assets		(1,601)	(2,257)
Net cash flows from/(used in) investing activities		**(1,137)**	**(1,879)**
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		(290)	(260)
Repayment of advances		(99)	(131)
Repayment of accommodation deposits		(2,841)	(5,833)
Receipt of accommodation deposits		3,613	6,626
Net cash flows from/(used in) financing activities		**383**	**402**
Net increase/(decrease) in cash & cash equivalents held		**478**	**2,316**
Cash and cash equivalents at beginning of year		16,786	14,470
Cash and cash equivalents at end of year	6.2	**17,264**	**16,786**

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 2023. 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 4 September 2023.

Note 1.2: Impact of COVID-19 pandemic

The Pandemic (Public Safety) Order 2022 (No. 5) which commenced on 22 September 2022 ended on 12 October 2022 when it was allowed to lapse and was revoked. Long-term outcomes from COVID-19 infection are currently unknown and while the pandemic response continues, a transition plan towards recovery and reform in 2022/23 was implemented. Victoria's COVID-19 Catch-Up Plan is aimed at addressing Victoria's COVID-19 case load and restoring surgical activity.

Where financial impacts of the pandemic are material to West Wimmera Health Service, they are disclosed in the explanatory notes. For West Wimmera Health Service, this includes:

- Note 2: Funding delivery of our services
- Note 3: The cost of delivering services.
- Note 4: Key assets to support service delivery
- Note 5: Other assets and liabilities
- Note 6: How we finance our operations
- Note 8: Other disclosures

Note 1.3: 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
WIES	Weighted Inlier Equivalent Separation
the Service	West Wimmera Health Service

Note 1.4: 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 1.5: Key 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 accounting policies and significant management 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 2.2: Fair value of assets and services received free of charge or for nominal consideration
- 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 1.6: 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 17: *Insurance Contracts*	Reporting periods beginning on or after 1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2020-1: *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current*	Reporting periods beginning on or after 1 January 2023	Adoption of this standard is not expected to have a material 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 2022-6: *Amendments to Australian Accounting Standards – Non-Current Liabilities with Covenants*	Reporting periods beginning on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2022-8: *Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments*	Reporting periods beginning on or after 1 January 2023.	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 1.7: 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 liabilities are presented on a gross basis.

Note 1.8: 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

Telling the COVID-19 story

Revenue and income recognised to fund the delivery of our services decreased during the financial year which was attributable to the COVID-19 Coronavirus pandemic and scaling down of the COVID-19 public health response during the year ended 30 June 2023.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Identifying performance obligations	The Service applies significant 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 criteria 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 criteria is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	The Service applies significant 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 significant 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 significant 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	2023 $'000	2022 $'000
Operating activities			
Revenue from contracts with customers			
Government grants (State) - Operating		38	26
Government grants (Commonwealth) - Operating		3,392	3,049
Patient and resident fees		17,063	16,279
Commercial activities[i]		297	292
Total revenue from contracts with customers		**20,790**	**19,646**
Other sources of income			
Government grants (State) - Operating		29,615	25,611
Government grants (State) - Capital		329	679
Other capital purpose income		88	595
Assets received free of charge or for nominal consideration	2.2	374	399
Other revenue from operating activities (including non-capital donations)		1,672	2,076
Total other sources of income		**32,078**	**29,360**
Total revenue and income from operating activities		**52,868**	**49,006**
Non-operating activities			
Income from other sources			
Capital interest		350	38
Other interest		196	16
Total other sources of income		**546**	**54**
Total income from non-operating activities		**546**	**54**
Total revenue and income from transactions		**53,414**	**49,060**

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

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, unless a contract modification is entered into between all parties. A contract modification may be obtained in writing, by oral agreement or implied by customary business practices.

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 f3unding 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

	2023 $'000	2022 $'000
Cash donations and gifts	25	14
Personal protective equipment and other consumables	349	385
Total fair value of assets and services received free of charge or for nominal consideration	**374**	**399**

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

In order to meet the State of Victoria's health system supply needs during the COVID-19 pandemic, arrangements were put in place to centralise the purchasing of essential personal protective equipment (PPE) and other essential plant and equipment.

Personal protective equipment continued

The general principles of the State Supply Arrangement were that Health Share Victoria sourced, secured and agreed terms for the purchase of the PPE products, funded by the Department of Health, while Monash Health took delivery, and distributed an allocation of the products to West Wimmera Health Service as resources provided free of charge. Health Share Victoria and Monash Health were acting as an agent of the Department of Health under this arrangement.

Contributions

West Wimmera Health Service may receive assets for nil or nominal consideration to further its objectives. The assets are recognised at their fair value when the Service obtains control over the asset, 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.

Voluntary 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
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.
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.

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 cost associated with provision of services are recorded.

Structure

Note 3.1: Expenses from transactions
Note 3.2: Other economic flows
Note 3.3: Employee benefits in the balance sheet
Note 3.4: Superannuation

Telling the COVID-19 story

Expenses incurred to deliver our services increased during the financial year which was partially attributable to the COVID-19 coronavirus pandemic.

Additional costs were incurred to deliver the following additional services:

- implement COVID safe practices throughout West Wimmera Health Service including increased cleaning, increased security, consumption of personal protective equipment provided as resources free of charge
- establish vaccination clinics to administer vaccines to staff and the community resulting in an increase in employee costs, additional equipment purchased

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Classifying employee benefit liabilities	The Service applies significant 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 significant 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 4.35%, 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 3.641% and 3.810% ▪ discounting at the rate of 3.635%, as determined with reference to market yields on government bonds at the end of the reporting period.

Key judgements and estimates	Description
	All other entitlements are measured at their nominal value.

Note 3.1: Expenses from transactions

	Note	2023 $'000	2022 $'000
Salaries and wages		38,866	35,649
Alliance salaries and wages		117	141
Agency expenses		1,276	163
Fee for service medical officer expenses		1,517	1,169
Workcover premium		645	445
Total employee expenses		**42,421**	**37,567**
Drug supplies		126	139
Medical and surgical supplies		1,786	1,520
Diagnostic and radiology supplies		22	14
Other supplies and consumables		5,571	4,759
Total supplies and consumables		**7,505**	**6,432**
Finance costs		61	43
Total finance costs		**61**	**43**
Other administrative expenses		663	494
Total other administrative expenses		**663**	**494**
Fuel, light, power and water		740	809
Repairs and maintenance		769	584
Maintenance contracts		321	293
Medical indemnity insurance		402	305
Expenditure for capital purposes		-	77
Total other operating expenses		**2,232**	**2,068**
Total operating expenses		**52,882**	**46,604**
Depreciation (refer Note 4.4)	4.4	5,256	6,009
Total depreciation and amortisation		**5,256**	**6,009**
Bad and doubtful debt expense		18	7
Total other non-operating expenses		**18**	**7**
Total non-operating expenses		**5,274**	**6,016**
Total expenses from transactions		**58,156**	**52,620**

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 as grants in determining the operating result for the year by recording them as revenue and also recording the related 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

	2023 $'000	2022 $'000
Net gain/(loss) on disposal of property plant and equipment	220	307
Total net gain/(loss) on non-financial assets	**220**	**307**
Allowance for impairment losses of contractual receivables	(3)	(2)
Total net gain/(loss) on financial instruments	**(3)**	**(2)**
Share of net profits/(losses) of associates, excluding dividends	(169)	(143)
Total share of other economic flows from joint arrangements	**(169)**	**(143)**
Net gain/(loss) arising from revaluation of long service liability	(107)	(171)
Total other gains/(losses) from other economic flows	**(107)**	**(171)**
Total gains/(losses) from other economic flows	**(59)**	**(9)**

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. This does not include reclassification between equity accounts due to machinery of government changes or ‘other transfers’ of assets.

Note 3.3: Employee benefits in the balance sheet

	2023 $'000	2022 $'000
Current employee benefits and related on-costs		
Accrued days off		
Unconditional and expected to be settled wholly within 12 months [i]	143	132
	143	**132**
Annual leave		
Unconditional and expected to be settled wholly within 12 months [i]	2,526	2,320
Unconditional and expected to be settled wholly after 12 months [ii]	408	383
	2,934	**2,703**
Long service leave		
Unconditional and expected to be settled wholly within 12 months [i]	987	855
Unconditional and expected to be settled wholly after 12 months [ii]	3,232	3,333
	4,219	**4,188**
Provisions related to employee benefit on-costs		
Unconditional and expected to be settled within 12 months i	436	360
Unconditional and expected to be settled after 12 months ii	495	488
	931	**848**
Total current employee benefits and related on-costs	**8,227**	**7,871**
Non-current employee benefits and related on-costs		
Conditional long service leave	1,045	1,005
Provisions related to employee benefit on-costs	145	137
Total non-current employee benefits and related on-costs	**1,190**	**1,142**
Total employee benefits and related on-costs	**9,417**	**9,013**

[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

	2023 $'000	2022 $'000
Current employee benefits and related on-costs		
Unconditional accrued days off	143	132
Unconditional annual leave entitlements	3,292	3,000
Unconditional long service leave entitlements	4,792	4,739
Total current employee benefits and related on-costs	**8,227**	**7,871**
Non-current employee benefits and related on-costs		
Conditional long service leave entitlements	1,190	1,142
Total non-current employee benefits and related on-costs	**1,190**	**1,142**
Total employee benefits and related on-costs	**9,417**	**9,013**
Attributable to:		
Employee benefits	8,341	8,028
Provision for related on-costs	1,076	985
Total employee benefits and related on-costs	**9,417**	**9,013**

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

	2023 $'000	2022 $'000
Carrying amount at start of year	**985**	**1,376**
Amounts incurred during the year	483	(97)
Net gain/(loss) arising from revaluation of long service liability	(392)	(294)
Carrying amount at end of year	**1,076**	**985**

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 as an expense during the period the services are delivered.

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 it 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	
	2023 $'000	2022 $'000	2023 $'000	2022 $'000
Defined benefit plans:[i]				
First State Superannuation Fund	82	84	7	7
Defined contribution plans:				
First State Superannuation Fund	2,709	2,588	226	202
HESTA Superannuation Fund	282	249	24	20
Other	718	583	60	52
Total	**3,791**	**3,504**	**317**	**281**

[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

The 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. However 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

Telling the COVID-19 story

Assets used to support the delivery of our services during the financial year were not materially impacted by the COVID-19 Coronavirus pandemic.

Key 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 significant 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 significant 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

	2023 $'000	2022 $'000
Land at fair value	2,545	2,545
Total land	**2,545**	**2,545**
Buildings at fair value	55,793	55,794
Less accumulated depreciation	(4,133)	(329)
Total buildings	**51,660**	**55,465**
Plant and equipment at fair value	6,064	5,971
Less accumulated depreciation	(3,418)	(3,186)
Total plant and equipment	**2,646**	**2,785**
Medical equipment at fair value	3,662	3,508
Less accumulated depreciation	(2,595)	(2,375)
Total medical equipment	**1,067**	**1,133**
Computer equipment at fair value	3,196	3,132
Less accumulated depreciation	(2,514)	(2,173)
Total computer equipment	**682**	**959**
Motor vehicles at fair value	875	942
Less accumulated depreciation	(778)	(786)
Total motor vehicles	**97**	**156**
Furniture and fittings at fair value	1,357	1,331
Less accumulated depreciation	(1,017)	(941)
Total furniture and fittings	**340**	**390**
Right of use (RoU) assets - motor vehicles	1,694	1,665
Less accumulated depreciation	(387)	(264)
Total ROU assets - motor vehicles	**1,307**	**1,401**
Assets under construction at cost	3,020	1,990
Total assets under construction	**3,020**	**1,990**
Total	**63,364**	**66,824**

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 2021	**1,639**	**61,819**	**2,193**	**1,095**	**428**
Additions	-	60	216	259	221
Additions/(disposals) - GRHA	-	-	38	-	-
Transfer to/from assets under construction	-	63	928	37	594
Disposals	-	-	(38)	-	-
Revaluation Increments/(Decrements)	906	(1,997)	-	-	-
Depreciation (refer Note 4.4)	-	(4,480)	(552)	(258)	(284)
Balance at 30 June 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**

	Motor vehicles	Furniture & fittings	RoU - motor vehicles	Assets under construction	Total
	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2021	**277**	**368**	**913**	**2,227**	**70,959**
Additions	-	104	749	1,397	**3,006**
Additions/(disposals) - GRHA	-	-	-	(12)	**26**
Transfer to/from assets under construction	-	-	-	(1,622)	**-**
Disposals	(29)	-	-	-	**(67)**
Revaluation Increments/(Decrements)	-	-	-	-	**(1,091)**
Depreciation (refer Note 4.4)	(92)	(82)	(261)	-	**(6,009)**
Balance at 30 June 2022	**156**	**390**	**1,401**	**1,990**	**66,824**
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**

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).

Further information regarding fair value measurement is disclosed below.

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 2022 and managerial revaluation adjustment of buildings was performed 30 June 2022. The valuation, which complies with Australian Valuation Standards, was determined by reference to the amount for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction.

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. If a lease is present, a right-of-use asset and corresponding lease liability is recognised. The definition and recognition criteria of a lease is disclosed at Note 6.1.

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.

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

	2023 $'000	2022 $'000
Balance at the beginning of the reporting period	52,271	53,362
Revaluation increment		
- Land	-	906
- Buildings	-	(1,997)
Balance at the end of the Reporting Period*	**52,271**	**52,271**
*** Represented by:**		
- Land	1,966	1,966
- Buildings	50,305	50,305
	52,271	**52,271**

Note 4.4: Depreciation and amortisation

	2023 $'000	2022 $'000
Depreciation		
Property, plant and equipment		
Buildings	3,804	4,480
Plant and equipment	467	552
Motor vehicles	58	92
Medical equipment	220	258
Computer equipment	341	284
Furniture and fittings	76	82
ROU assets-motor vehicles	290	261
Total depreciation	**5,256**	**6,009**

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.

	2023	2022
Buildings	5 to 47 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

	2023 $'000	2022 $'000
General store supplies	57	57
Pharmacy and surgical consumables at cost	25	37
Total inventories	**82**	**94**

How we recognise inventories

Inventories include goods and other property 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.

External sources of information include but are not limited to observable indications that an asset's value has declined during the period by significantly more than would be expected as a result of the passage of time or normal use. Internal sources of information include but are not limited to evidence of obsolescence or physical damage of an asset and significant changes with an adverse effect on the Service which changes the way in which an asset is used or expected to be used.

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.

Continue how we recognise impairment

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 2023.

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

Telling the COVID-19 story

The measurement of other assets and liabilities were not materially impacted by the COVID-19 Coronavirus pandemic.

Key judgements and estimates

This section contains the following key 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 significant 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 significant 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

	2023 $'000	2022 $'000
Current receivables [i]		
Contractual		
Inter hospital debtors	27	113
Trade debtors	459	217
Sundry debtors - GRHA	89	100
Patient fees	368	247
Tenant bond monies held	17	4
Accrued revenue - other	264	229
Amounts receivable from governments and agencies	4	379
Less: Allowance for impairment losses of contractual receivables		
- Trade Debtors	(5)	(6)
- Patient fees	(8)	(3)
Total contractual receivables	**1,215**	**1,280**
Statutory		
GST receivable	150	82
Total statutory receivables	**150**	**82**
Total current receivables	**1,365**	**1,362**
Non-current receivables		
Contractual		
Long service leave - Department of Health	2,210	2,492
Total contractual receivables	**2,210**	**2,492**
Total non-current receivables	**2,210**	**2,492**
Total receivables	**3,575**	**3,854**

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

Total receivables	**3,575**	**3,854**
Provision for impairment	13	9
GST receivable	(150)	(82)
Total financial assets classified as receivables	**3,438**	**3,781**

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

	2023 $'000	2022 $'000
Balance at the beginning of the year	9	7
Increase in allowance	22	7
Amounts written off during the year	(18)	(5)
Reversal of allowance written off during the year as uncollectable	-	-
Balance at the end of the year	**13**	**9**

How we recognise receivables

Receivables consist of:

Contractual receivables, which mostly includes debtors in relation to goods and services. These receivables are classified as financial instruments and 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, which mostly includes amounts owing from the Victorian Government and 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 and are 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*.

The Service is not exposed to any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good.

Impairment losses of contractual receivables

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

Note 5.2: Payables

	Note	2023 $'000	2022 $'000
Current payables			
Contractual			
Trade creditors [(i)]		272	404
Trade creditors - GRHA		89	84
Deferred grant income	5.2(a)	3,972	3,328
Contract liabilities	5.3	627	997
Accrued expenses		467	304
Accrued salaries and wages		859	732
Inter- hospital creditors		21	13
Total contractual payables		**6,307**	**5,862**
Total payables		**6,307**	**5,862**
Total payables		**6,307**	**5,862**
Deferred grant income		(3,973)	(3,328)
Contract liabilities		(627)	(997)
Total financial liabilties classified as payables		**1,707**	**1,537**

(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, which mostly includes payables in relation to 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, which most includes amount payable to the Victorian Government and 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): Deferred capital grant revenue

	2023 $'000	2022 $'000
Opening balance of deferred capital grant income	3,328	835
Grant consideration for capital works received during the year	973	3,172
Deferred capital grant income recognised as income due to completion of capital works	(329)	(679)
Closing balance of deferred capital grant income	**3,972**	**3,328**

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 of the remaining deferred capital grant revenue for capital works by June 2025.

Note 5.3 Contract liabilities

	2023 $'000	2022 $'000
Opening balance of contract liabilities	997	1,119
Grant consideration for sufficiently specific performance obligations received during the year	3,061	2,952
Revenue recognised for the completion of a performance obligation	(3,431)	(3,074)
Total contract liabilities	**627**	**997**
*** Represented by:**		
- Current contract liabilities	627	997
- Non-current contract liabilities	-	-
	627	**997**

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 significantly 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(a) for the ageing analysis of payables.

Note 5.4: Other liabilities

	2023 $'000	2022 $'000
Current monies held it trust		
Patient monies	12	14
Refundable accommodation deposits	12,571	11,799
Residential tenancy bonds	7	4
Total current monies held in trust	**12,590**	**11,817**
*** Represented by:**		
- Cash assets	12,590	11,817
	12,590	**11,817**

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

Telling the COVID-19 story

Our finance and borrowing arrangements were not materially impacted by the COVID-19 Coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	The Service applies significant 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 significant 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

	2023 $'000	2022 $'000
Current borrowings		
Lease liability [(i)]	732	559
Advances from government [(ii)]	103	102
Total current borrowings	**835**	**661**
Non-current borrowings		
Lease liability [(i)]	578	845
Advances from government [(ii)]	184	283
Total non-current borrowings	**762**	**1,128**
Total borrowings	**1,597**	**1,789**

[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 advances from the Treasury Corporation of Victoria (TCV) and other 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. The measurement basis subsequent to initial recognition depends on whether the Service has categorised its liability as either 'financial liabilities designated at fair value through profit or loss', or financial liabilities at 'amortised cost'.

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(a) 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:

	2023 $'000	2022 $'000
Total undiscounted lease liabilities	1,329	1,436
Less unexpired finance expenses	(19)	(32)
Net lease liabilities	**1,310**	**1,404**

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

	2023 $'000	2022 $'000
Not longer than one year	746	578
Longer than one year but not longer than five years	583	835
Longer than five years	-	23
Minimum future lease liability	**1,329**	**1,436**
Less unexpired finance expenses	(19)	(32)
Present value of lease liability	**1,310**	**1,404**
*** Represented by:**		
- Current liabilities	732	559
- Non-current liabilities	578	845
	1,310	**1,404**

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

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

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 of between 1.61%.

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

	2023 $'000	2022 $'000
Cash on hand (excluding monies held in trust)	3	3
Cash at bank (excluding monies held in trust)	551	343
Cash at bank - GRHA (excluding monies held in trust)	236	222
Deposits at call (excluding monies held in trust)	4,496	4,405
Total cash held for operations	**5,286**	**4,973**
Deposits at call - CBS (monies held in trust)	11,978	11,813
Total cash held as monies in trust	**11,978**	**11,813**
Total cash and cash equivalents	**17,264**	**16,786**

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), which 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

	2023 $'000	2022 $'000
Capital expenditure commitments		
Not later than one year	411	275
Total capital expenditure commitments	**411**	**275**
Total commitments for expenditure (inclusive of GST)	**411**	**275**
Less GST recoverable from Australian Tax Office	(37)	(25)
Total commitments for expenditure (exclusive of GST)	**374**	**250**

How we disclose our commitments

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

Expenditure commitments

Commitments for future expenditure include operating and 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

Key judgements and estimates

This section contains the following key 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 significant 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 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	5.4		12,571	12,571
- Other financial liabilities	5.4		19	19
Total financial liabilities			**15,894**	**15,894**

30 June 2022	Note	Financial Assets at Amortised Cost $'000	Financial Liabilities at Amortised Cost $'000	Total $'000
Contractual financial assets				
Cash and cash equivalents	6.2	16,786		16,786
Receivables				
- Trade debtors	5.1	3,534		3,534
- Patient fees	5.1	247		247
Total financial assets		**20,567**		**20,567**
Financial liabilities				
Payables	5.2		1,537	1,537
Lease - motor vehicles	6.1		1,404	1,404
Advances from government	6.1		386	386
Other financial liabilities				
- Refundable accommodation deposits	5.3		11,799	11,799
- Other financial liabilities	5.3		18	18
Total financial liabilities			**15,144**	**15,144**

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 2022-23.

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 are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

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.

It is expected that the Long service leave – Department of Health contractual receivable will be received and not included in the evaluation below.

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

		Current	Less than 1 month	1–3 months	3 months –1 year	1–5 years	Total
30 June 2023							
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**

		Current	Less than 1 month	1–3 months	3 months –1 year	1–5 years	Total
30 June 2022							
Expected loss rate		0%	0%	4%	8%	0%	
Gross carrying amount of contractual receivables	$'000	1,137	23	33	96	-	1,289
Loss allowance	**$'000**	**0**	**0**	**1**	**8**	**0**	**9**

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, taking into account 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		**Carrying Amount**	**Nominal Amount**	**Less than 1 Month**	**1-3 Months**	**3 months - 1 Year**	**1-5 Years**
30 June 2023	**Note**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'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**

				Maturity Dates			
Consolidated		**Carrying Amount**	**Nominal Amount**	**Less than 1 Month**	**1-3 Months**	**3 months - 1 Year**	**1-5 Years**
30 June 2022	**Note**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Financial liabilities							
Payables	5.2	1,537	1,537	302	4	1,178	53
Borrowings	6.1	1,789	3,780	2,295	68	289	1,128
Other financial liabilities [(i)]							
- Refundable accommodation deposits	5.4	11,799	11,799	-	-	1,575	10,224
- Other financial liabilities	5.4	18	18	-	-	18	-
Total financial liabilities		**15,143**	**17,134**	**2,597**	**72**	**3,060**	**11,405**

[i] Ageing analysis of financial liabilities excludes statutory financial liabilities (i.e. GST payable).
The maturity dates of the refundable accommodation deposits in the table represent the estimated timing of the repayments.

Note 7.2 (c) Market risk

The Service's exposures to market risk are primarily through interest rate risk, foreign currency risk and equity price 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.

Foreign currency risk

All foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign monetary items existing at the end of the reporting period are translated at the closing rate at the date of the end of the reporting period.

The Service has minimal exposure to foreign currency risk.

Note 7.3: Contingent assets and contingent liabilities

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

	2023 $'000	2022 $'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

	Note	Carrying amount 30 June 2023 $'000	Fair value measurement at end of reporting period using: Level 1 $'000	Level 2 $'000	Level 3 $'000
Land at fair value					
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**

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

	Note	Carrying amount 30 June 2022 $'000	Fair value measurement at end of reporting period using: Level 1 $'000	Level 2 $'000	Level 3 $'000
Land at fair value					
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		1,751	-	1,751	-
Specialised buildings		53,714	-	-	53,714
Total buildings at fair value	4.1(a)	**55,465**	**-**	**1,751**	**53,714**
Plant and equipment at fair value					
Plant and equipment	4.1(a)	2,785	-	-	2,785
Total plant and equipment at fair value		**2,785**	**-**	**-**	**2,785**
Medical equipment at fair value					
Medical equipment	4.1(a)	1,133	-	-	1,133
Total medical equipment at fair value		**1,133**	**-**	**-**	**1,133**
Computer equipment at fair value					
Computer equipment	4.1(a)	959	-	-	959
Total computer equipment at fair value		**959**	**-**	**-**	**959**
Motor vehicles at fair value					
Motor vehicles	4.1(a)	156	-	-	156
Total motor vehicles at fair value		**156**	**-**	**-**	**156**
Furniture and fittings at fair value					
Furniture and fittings	4.1(a)	390	-	-	390
Total furniture and fittings at fair value		**390**	**-**	**-**	**390**
Right of use (RoU) assets - motor vehicles					
RoU assets at fair value	4.1(a)	1,401	-	-	1,401
Total RoU assets - motor vehicles		**1,401**	**-**	**-**	**1,401**
Total		**64,834**	**-**	**3,006**	**61,828**

How we measure fair value of non-financial physical assets

The fair value measurement of non-financial physical assets takes into account 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 take into account 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.

Continued how we measure fair value of non-financial physical assets

In accordance with AASB 13 *Fair Value Measurement* paragraph 29, 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 taken into account 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 2022.

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. Theoretical opportunities that may be available in relation to the assets are not taken into account 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 use.

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 is a reflection of 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 takes into account 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 2022.

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 depreciated replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2023.

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 2021	**1,148**	**59,972**	**2,193**	**1,095**	**428**
Additions/(Disposals)	-	123	1,144	296	815
Depreciation	-	(1,270)	(552)	(258)	(285)
Revaluation	142	(5,112)	-	-	-
Balance at 30 June 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**

Consolidated	Motor vehicles $'000	Furniture & fittings $'000	RoU - motor vehicles $'000	Totals $'000
Balance at 1 July 2021	**277**	**368**	**913**	**66,394**
Additions/(Disposals)	(29)	104	749	**3,202**
Depreciation	(92)	(82)	(261)	**(2,799)**
Revaluation	-	-	-	**(4,970)**
Balance at 30 June 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**

* 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
Heritage assets	Current replacement cost approach	- Reproduction cost
Dwellings	Current replacement cost approach	- Cost per square metre - Useful life
Vehicles	Current replacement cost approach	- Cost per unit - Useful life
Plant and equipment	Current replacement cost approach	- Cost per unit - Useful life
Infrastructure	Current replacement cost approach	- Cost per unit - Useful life
Road, infrastructure and earthworks	Current replacement cost approach	- Cost per square metre - 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

Telling the COVID-19 story

Our other disclosures were not materially impacted by the COVID-19 Coronavirus pandemic.

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

	Note	2023 $'000	2022 $'000
Net result for the year		(4,801)	(3,569)
Non-cash movements:			
Depreciation of non-current assets	3.1	5,256	6,009
Bad and doubtful debts expense	3.1	(18)	(7)
Assets and services received free of charge	2.2	(374)	(399)
Other non-cash movements		347	352
Net result for the year - GRHA	3.2	(169)	(143)
Discount (interest)/expense on loan - DH		(3)	(2)
(Gain)/Loss on sale or disposal of non-financial assets		(245)	(138)
Movements in Assets and Liabilities:			
(Increase)/Decrease in receivables and contract assets		279	114
(Increase)/Decrease in inventories		12	(13)
(Increase)/Decrease in prepaid expenses		99	100
Increase/(Decrease) in payables and contract liabilities		445	2,042
Increase/(Decrease) in employee benefits		404	(553)
Net cash inflow from operating activities		**1,232**	**3,793**

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.

A caretaker period was enacted during the year ended 30 June 2023 which spanned the time the Legislative Assembly expired, until the Victorian election results were clear or a new government was commissioned. The caretaker period for the 2022 Victorian election commenced at 6pm on Tuesday the 1st of November and new ministers were sworn in on the 5th of December.

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	1 July 2022 to 30 June 2023
Minister for Health Infrastructure	5 December 2022 to 30 June 2023
Minister for Medical Research	5 December 2022 to 30 June 2023
Former Minister for Ambulance Services	1 July 2022 to 5 December 2022
The Honourable Gabrielle Williams MP:	
Minister for Mental Health	1 July 2022 to 30 June 2023
Minister for Ambulance Services	5 December 2022 to 30 June 2023
The Honourable Lizzy Blandthorn MP:	
Minister for Disability, Ageing and Carers	5 December 2022 to 30 June 2023
The Honourable Colin Brooks MP:	
Former Minister for Disability, Ageing and Carers	1 July 2022 to 5 December 2022
Governing Boards	
Mrs Katherine Colbert (Chair of the Board)	1 Jul 2022 - 30 Jun 2023
Ms Michelle Coutts	1 Jul 2022 - 30 Nov 2022
Ms Joanne Herbert	1 Jul 2022 - 30 Jun 2023
Mr Matthew Jukes	1 Jul 2022 - 30 Jun 2023
Mrs Carlee Kennedy	1 Jul 2022 - 30 Jun 2023
Mr John Millington	1 Jul 2022 - 30 Jun 2023
Mrs Anne Rogers	1 Jul 2022 - 30 Jun 2023
Mr Gary Simpson	1 Jul 2022 - 30 Jun 2023
Ms Sharon Tooley	1 Jul 2022 - 30 Jun 2023
Ms Felicity Walsh	1 Jul 2022 - 30 Jun 2023
Accountable Officers	
Mr Ritchie Dodds (Chief Executive Officer)	1 Jul 2022 - 30 Jun 2023

Remuneration of Responsible Persons

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

Income Band	2023 No	2022 No
$0 - $9,999	12	9
$260,000 - $269,999	-	1
$280,000 - $289,999	1	-
Total Numbers	**13**	**10**

	2023 $'000	2022 $'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**318**	**270**

Amounts relating to Responsible Ministers are reported within the State's Annual 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	
	2023 $'000	**2022 $'000**
Short-term benefits	1,014	974
Post-employment benefits	105	96
Other long-term benefits	14	19
Total remuneration[i]	**1,133**	**1,089**
Total number of executives	5	5
Total annualised employee equivalent[ii]	5.0	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	Ms Joanne Herbert	Board Member
West Wimmera Health Service	Mr Matthew Jukes	Board Member
West Wimmera Health Service	Mrs Carlee Kennedy	Board Member
West Wimmera Health Service	Mr John Millington	Board Member
West Wimmera Health Service	Mrs 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	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	Mrs Alex Hall	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 State's Annual Financial Report.

	2023 $'000	2022 $'000
Compensation - KMPs		
Short-term Employee Benefits	1,313	1,259
Post-employment Benefits	138	119
Other Long-term Benefits	0	(18)
Total	**1,451**	**1,360**

Significant transactions with government related entities

The Service received funding from the Department of Health of $26.4m (2022: $24.37m) and indirect contributions of $2.6m (2022: $1.6m). Balances outstanding as at 30 June 2023 are nil (2022 $1.6m).

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 2023 (2022: none).

There were no related party transactions required to be disclosed for the Service Board of Directors, Chief Executive Officer and Executive Directors in 2023 (2022: none).

Note 8.5: Remuneration of auditors

	2023 $'000	2022 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	27	27
Total remuneration of auditors	**27**	**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 2023 %	Ownership Interest 2022 %
Grampians Rural Health Alliance	The member entities have committed to the establishment of: *Information Technology Services*	4.93	8.63

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

	2023 $'000	2022 $'000
Current assets		
Cash and cash equivalents	236	222
Receivables	96	103
Other current assets	20	71
Total current assets	**352**	**396**
Non-current assets		
Property, plant and equipment	75	187
Total non-current assets	**75**	**187**
Total assets	**427**	**583**
Current liabilities		
Payables	195	182
Total current liabilities	**195**	**182**
Total liabilities	**195**	**182**
Net assets	**232**	**401**
Equity		
Accumulated surplus	232	401
Total equity	**232**	**401**

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:	**2023 $'000**	**2022 $'000**
Revenue		
Revenue from operating activities	452	671
Capital revenue	88	85
Total revenue	**540**	**756**
Expenses		
Info. tech. & administrative expenses	382	570
Employee expenses	116	141
Effect of change in share of JVA	172	5
Depreciation & amortisation	39	183
Total expenses	**709**	**899**
Net result	**(169)**	**(143)**
Comprehensive result for the year	**(169)**	**(143)**

* 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 Service is dependent on the Department of Health for the majority of its revenue used to operate the health service. At the date of this report, the Board of Directors believe the Department of Health will continue to support the Service.

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