WEST WIMMERA HEALTH SERVICE

2025 ANNUAL REPORT

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

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

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

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

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

TABLE OF CONTENTS

THE RESPONSIBLE MINISTER IS THE MINISTER FOR HEALTH:

Minister for Health
The Hon. Mary-Anne Thomas
From 1 July 2024 to 30 June 2025

MANNER OF ESTABLISHMENT

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

OTHER MINISTERS:

Minister for Ambulance Services
The Hon. Mary-Anne Thomas
From 1 July 2024 to 30 June 2025

Minister for Mental Health
The Hon. Ingrid Stitt
From 1 July 2024 to 30 June 2025

Minister for Ageing
The Hon. Ingrid Stitt
From 1 July 2024 to 30 June 2025

Minister for Disability/Minister for Children
The Hon. Lizzie Blandthorn
From 1 July 2024 to 30 June 2025

Minister for Health Infrastructure
The Hon. Mary-Anne Thomas
from 1 July 2024 to 19 December 2024
The Hon. Melissa Horne
from 19 December 2024 to 30 June 2025

OUR PURPOSE

Great Care - Every Person - Every Time

A JOINT MESSAGE FROM OUR BOARD CHAIR AND CHIEF EXECUTIVE OFFICER

In accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for West Wimmera Health Service for the year ending 30 June 2025.

The outcomes presented throughout the following pages speak for themselves. They exemplify the compassion, skill and dedication that our employees, medical officers and volunteers bring to the communities we serve day in, night out, all year round.

These achievements include:

- Commencement (demolition stage) on Phase 1 of the Rupanyup aged care facility redevelopment. Due for completion by the end of 2025, this $5.741 million project will result in the construction of seven beds and ancillary services and is fully funded by the Victorian Department of Health (DH).
- Significant progress on the DH funded $6.1 million Nhill Hospital Kitchen and Stores and Supply precinct.
- Beginning of the procurement process associated with the DH energy efficiency initiative. Approximately $1 million obtained through this program will be used to purchase more efficient air-conditioners and hot water systems, a water filtration system for the Nhill Hospital operating theatre and a centralised solar energy usage monitoring system.
- Another strong overall result from the People Matter Survey which reflects a positive workplace culture that is committed to the safety and wellbeing of each other and the people we care for.
- Placement of 10 Registered Nurses at Austin Health over a two-week period in which they gained hands on insight into the provision of acute health services and processes in a large metropolitan hospital.
- Successful preparation for the commencement of the Grampians region Local Health Service Network which commenced on 1 July 2025.
- A break-even operating result reflecting responsible financial management in a challenging fiscal environment.
- The maintenance of full compliance with all relevant quality and safety standards indicating a robust base level of quality and safety governance exists throughout all aspects of service provision.

- The commencement of the Nhill outside of school hours childcare service with financial support from the Victorian Department of Education.
- Take on of the Yarriambiack Shire Maternal & Child Health Nurse (MCHN) service, further bolstering the sustainability of our overarching MCHN service.
- Recommencement of general surgery at Nhill Hospital.

The year also asked much of our communities in the form of the Little Desert fires. We are grateful to those involved in the protection of our people and facilities in times of emergency. Their selfless commitment to the safety of others is emblematic of the dedication our team brings to the care of those we serve, day in, day out, every day of the year.

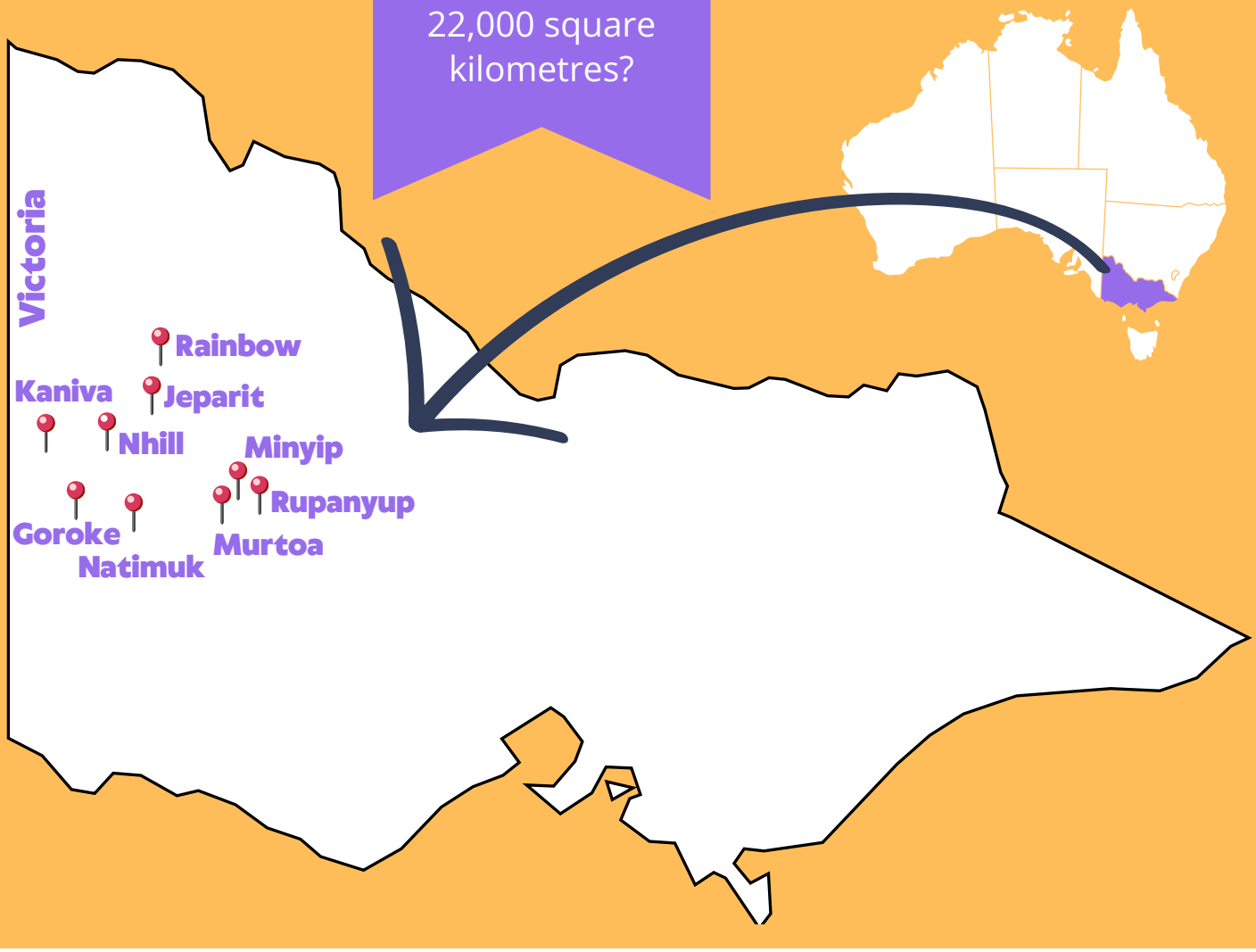
In closing, we said farewell to long serving board director Katherine 'Kat' Colbert. Kat chaired our Board of Directors for her final three years in office which took her to the mandated nine-year limit. Kat's experience and passion for our cause will be a loss but the Service is better for her legacy for many years to come. Thank you Kat.

Thank you to everyone who supports us to continue to pursue our stated purpose: Great Care, Every Person, Every Time.

Gary Simpson
Board Chairperson
Nhill,
12 September 2025

Ritchie Dodds
Chief Executive Officer
Nhill,
12 September 2025

Did you know WWHS covers 22,000 square kilometres?



WHERE WE ARE LOCATED...

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

- Hindmarsh
- Horsham Rural City
- West Wimmera
- Yarriambiack

Karen refugees now make up some 10% of Nhill's population

THE PEOPLE WE CARE FOR...

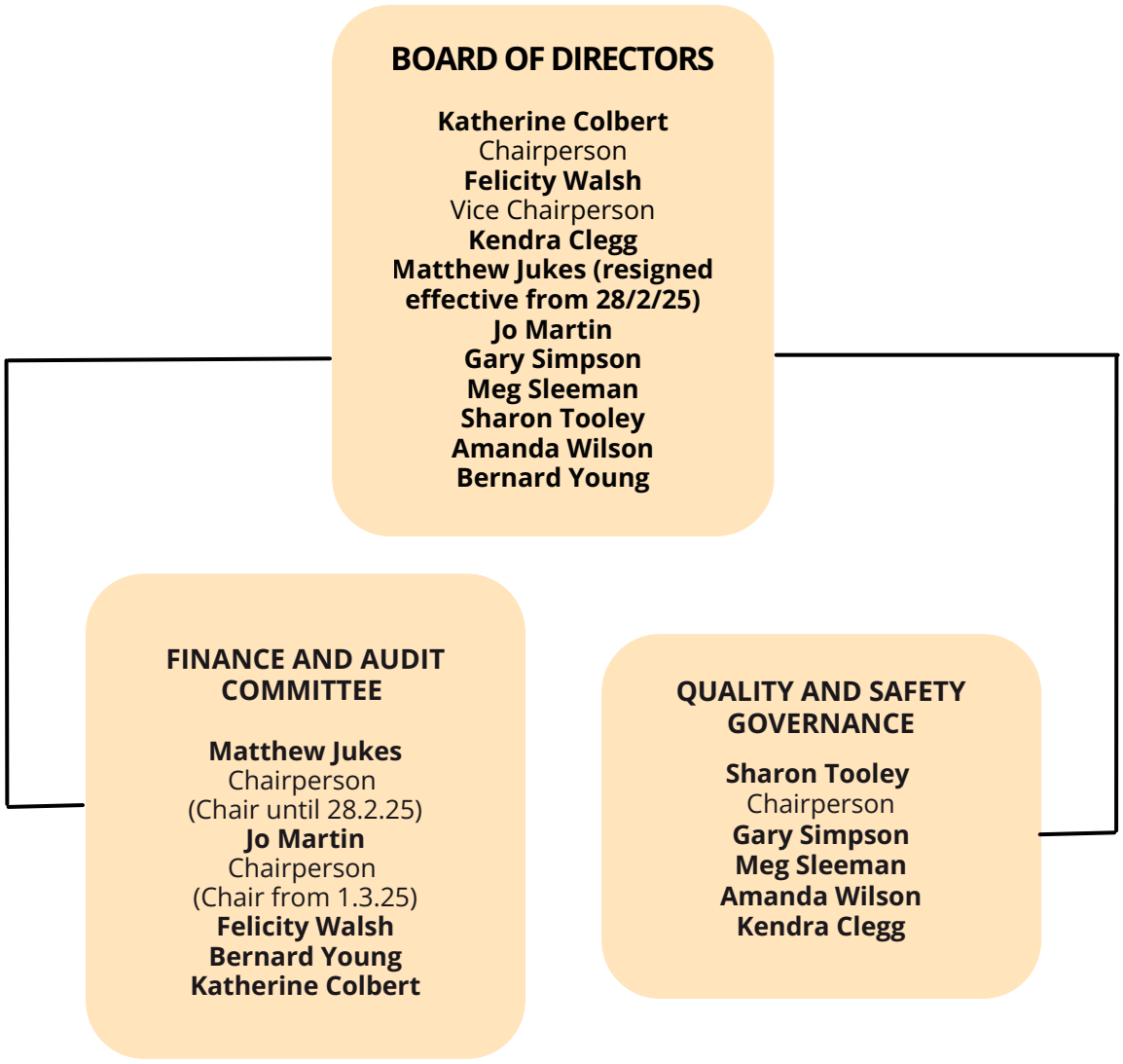
The population in our catchment area has a significantly high proportion of people aged 40 years and over, with approximately 28% of our population being over the age of 65.

WE WELCOME AND SUPPORT ALL....

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

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 2025, 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

EXECUTIVE TEAM

CHIEF EXECUTIVE OFFICER

Ritchie Dodds

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

FINANCE AND ADMINISTRATION

Janette Lakin

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

CLINICAL SERVICES

Cheree Schneider

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

MEDICAL SERVICES

Dr Rick Lowen

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

BUSINESS AND STRATEGY

Melanie Albrecht

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

QUALITY AND SAFETY

Darren Welsh

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

COMMUNITY HEALTH

Rhys Webb

BNurs , AdDip Ldrshp & Mgt
Responsible for Allied and Community Health, Dental, District Nursing, Social Support Groups, Community Health Centres, Home Care Packages, NDIS and TAC Programs, Refugee Health, Maternal and Child Health and Health Promotion activities across all areas of the Service.

OUR SERVICES

AGED CARE

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

CLINICAL

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

COMMUNITY HEALTH

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

DENTAL

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

MATERNAL & CHILD HEALTH

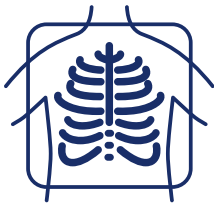
- Antenatal Care
- Domiciliary Care
- Hindmarsh Day Stay Program
- Immunisations
- Key Stages Visits

COMMUNITY PROGRAMS

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

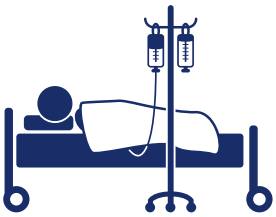
THE YEAR AT A GLANCE...

1,616
Urgent Care Presentations



5,698
Diagnostic Images

440
Operations Performed



40,201
Residential Aged Care Bed Days

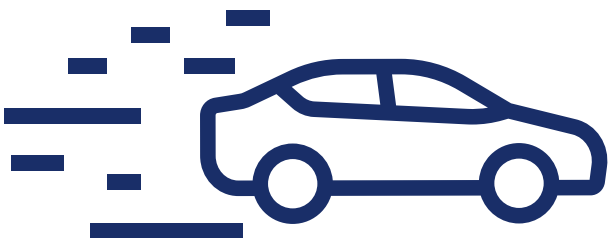
150,724
Meals Prepared

609
Staff Employed

14,016
Community Nursing Appointments

22,143
Allied Health Appointments

1,567
Acute Separations



1,441,550
Kilometres Driven

STRATEGIC PLAN GOALS

OUR PEOPLE

INCLUSIVE, RESPECTFUL, PRODUCTIVE

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

OUR CARE

SAFE, EFFECTIVE, INNOVATIVE

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

OUR COMMUNITY

CONNECTED, INFORMED, HEALTHY

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

OUR FUTURE

ENVIRONMENTALLY RESPONSIBLE, ECONOMICALLY SECURE

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

OUR PEOPLE

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

A workforce that is fully staffed, engaged and committed to WWHS is at the foundation of everything we do.

With 609 staff employed, we're proud to be among the largest employers in our area. In many cases, we personally know the individuals we care for. Our connection to the community runs deep—shaped by a shared way of life and a strong understanding of what responsive, rural healthcare truly means. This connection adds a powerful dimension to the way we deliver safe, effective, and person-centred care.

80% of staff who responded to the People Matter Survey in 2024, noted that they would recommend the organisation as a good place to work compared to 69% in peer health services. Compared to its peer group, the Service achieved better results for 66 of the 93 separate People Matter Survey elements, was the same for seven, and was lower for 20.

The Service provided a number of employees with secondment opportunities across the organisation to provide learning and experience to further their skills and career progression.

Our marketing team reached high numbers of views on videos which showcased services and careers available.

GROWING OUR OWN

The first cohort of eleven Diploma of Nursing Trainees graduated in December 2024. We have been able to retain the clinical services of eight of the eleven graduates. A further two groups totalling 17 Enrolled Nurse trainees are currently in training, along with 1 electrician apprentice, 3 kitchen and commercial cookery apprentices, 5 individual support trainees plus one that is school based, 1 early childhood education trainee and 1 allied health assistance trainee, with three allied health assistants having finished their studies during the year. The Service also supported 7 staff to complete the Diploma of Leadership and Management course, helping them to grow their careers and creating future leaders for our organisation and the health sector more broadly.

Our open access bursary application process has seen three more staff commence bursaries in the 2024-25 period. All three staff are studying their Bachelor of Nursing and further bursaries have been approved already to commence in the next financial year.

The Service undertook industry learning days with three schools between July and December. The days explained the career opportunities available at West Wimmera Health Service and the educational opportunities offered. Representatives of the Service attended the Ballarat Jobs and Training Expo in July 2024. The Expo showcased the career and job opportunities at WWHS for students and prospective employees across the Grampians region.

UPSKILLING WITH AUSTIN HEALTH

We partnered with Austin Health to provide an opportunity for eight of our registered nurses to work 10 shifts at Austin Health over a 2 week period. The nurses observed and assisted across a number of different acute type services and all reported the initiative as invaluable in terms of their professional development. They also advised that it gave them great assurance as to how versatile they are in successfully discharging the many and varied tasks associated with their current roles.

OUTSIDE SCHOOL HOURS CARE (OSHC)

The implementation of our new Outside School Hours Care (OSHC) service in Nhill has also helped us build our workforce by enabling staff to work additional hours and offers greater flexibility, which will have a positive flow on effect to patients and consumers.

This service was part of our recruitment strategy to attract and retain staff and give current staff more flexibility and opportunity to work at times when they're typically having to care for children.

MAKING AN IMPACT ON GENDER EQUALITY

The Service submitted its revised and updated Gender Equality Plan in November 2024 to the Commission for Gender Equality in the Public Sector. The Action plan was deemed as compliant.

WWHS has approved flexible working arrangements for a number of employees during the reporting period, predominately parents returning to the workplace and for those caring for elderly parents.

Staff testimonials about their movements within the Service and their experiences in upskilling, changing roles, gaining promotions and completing further study have been compiled and shared throughout the Service and the community
in order to showcase the opportunities that the Service can provide to support employees to upskill and have career progression.

EMPLOYEE RECOGNITION

WWHS is dedicated to fostering a positive workplace where everyone feels valued and empowered, supporting 'a great place to work for everyone'. Our Peer Recognition Program gives staff the opportunity to nominate a coworker or a team of colleagues, reflecting how well the nominee's work aligns with our organisational values. Each month, we share the nominee listing, supporting our aim of cultivating a positive culture.

Every six months, we run short employee engagement surveys to check in on how we're doing across areas like teamwork, morale, job satisfaction, and recognition. These pulse checks give us valuable insights into what's working and where we can do better, helping us keep our culture strong and moving in the right direction.

The last survey showed that 87% of the 331 respondents report that WWHS is 'a good or great place to work' and 87% claim they are surrounded by supportive colleagues (always or most of the time). The surveys also offer an opportunity for staff to anonymously input comments, questions and suggestions, which are read and responded to by the CEO. All responses are collated and provided to all staff, ensuring transparency and honesty, and building trust.

Staff can use the surveys to share their thoughts, raise questions, or suggest ideas—all anonymously. It's a simple but powerful way to keep communication open and strengthen trust across the organisation.

We celebrate staff dedication and loyalty with a yearly award ceremony that acknowledges years of service in five-year increments, with some staff reaching up to 40 years of service. Staff receive a framed certificate from the CEO and the ceremony offers time for reflection and celebration of the commitment of our employees.

CONGRATULATIONS!

West Wimmera Health Service was thrilled to congratulate Lesley Robinson our Credentialled Diabetes Educator who received the Outstanding Contribution to Rural Allied Health Award in the Victorian Rural Health Awards. This was a richly deserved testament to her enduring and much valued contribution over many years and indicative of the care, skill and diligence that all our healthcare professionals bring to our communities every day.

THANK YOU

As the ongoing nationwide healthcare staff shortages continue, our staff continue to face these challenges with remarkable resilience and unity.

The Service thanks all individuals, local businesses and community groups who chose to support us through generous donations in the 2024-25 financial year. Each and every donation makes a meaningful difference, helping us enhance the equipment, facilities, and services that support the wellbeing of our local communities.

Thank you to all of our employees, visiting general practitioners, surgeons, specialists, volunteers, donors and fundraising auxiliaries, members of our community advisory committees, partner agencies and our board directors for another year of providing great care to every person, every time.

WORKFORCE INFORMATION

LABOUR CATEGORY	JUNE FTE		AVERAGE MONTHLY FTE	
	2024	2025	2024	2025
Nursing	163	166	163	160
Administration and Clerical	79	77	77	78
Medical Support	2	2	2	2
Hotel and Allied Services	143	148	143	143
Medical Officers	0	0	0	0
Ancillary Staff (Allied Health)	21	23	21	22
Totals	408	416	406	405

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. There were 613 individual staff employed and 416 FTE as at 30 June 2025.

OCCUPATIONAL HEALTH AND SAFETY

Monitoring of the Occupational Health and Safety of staff within the Service 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	2023-24	2024-25
The number of reported hazards/incidents for the year per 100 FTE	51.90	44.86	51.92
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	1.3	2.21	1.91
The average cost per WorkCover claim for the year ('000)	$11	$98	$53

TABLE 2: OCCUPATIONAL HEALTH AND SAFETY DATA

In 2024-25, there was a slight increase in the rate of OHS incidents reported per 100 EFT realised, with 51.92 in the current reporting period. A lower lost time rate and reduced cost per WorkCover claim for the year has been reported which can be attributable to changing claim complexity.

OCCUPATIONAL VIOLENCE

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

Occupational Violence and Aggression (OVA) incidents averaged seven (7) per month in 2024-25 compared to 5 per month in the prior year. OVA incidents related largely to Residents with cognitive and behavioural decline in Aged Care Facilities. A small number of incidents also related to verbal aggression by community members.

West Wimmera Health Service had zero WorkCover claims where the injury was caused by occupational violence which is a positive result. The following table provides an overview of the Service's Occupational Violence outcomes for the 2024-25 financial year.

OCCUPATIONAL VIOLENCE STATISTICS	2024-25
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	80
Number of occupational violence incidents reported per 100 FTE	19.23
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	11%

TABLE 4: OCCUPATIONAL VIOLENCE STATISTICS

DEFINITIONS OF OCCUPATIONAL VIOLENCE

Lost time – is defined as greater than one day.

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

Accepted Workcover claims – accepted Workcover claims that were lodged in 2024-25.

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 (unarmed violence), the incident must be included.

WORKPLACE INCLUSION POLICY

		2022-23	2023-24	2024-25
Gender composition of all levels of the workforce	Female	85.10%	83.00%	83.00%
	Male	14.90%	17.00%	17.00%
	Self-described	0.00%	0.00%	0.00%
Gender composition of governing body	Female	7	7	7
	Male	3	3	3
	Self-described	0	0	0
Aboriginal and Torres Strait Islander Status	Non ATSI	306	343	388
	ATSI	0	3	5
	No response	1	3	2
	No survey	240	219	218
Disability employment		4	4	4

TABLE 3: WORKFORCE INCLUSION DATA

Workforce demographic data from 2023 to 2025 shows minimal year-on-year variation, reflecting a stable organisational profile.

Female representation remains dominant across all workforce levels (83–85%), consistent with sector norms, while governing body composition has held steady at 70% female.

ATSI identification remains low (1–2 staff), with high, 'no survey' counts suggesting ongoing data collection gaps. Work continues to improve response rate in future years.

OUR CARE

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

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

We provide care for people of all ages — from newborns to those over 100 — through a model designed with the community at its heart. Covering a large geographic region, our dedicated staff often travel long distances to deliver care close to where people live, and increasingly, directly within their homes.

ACCREDITATION

The Service has been awarded three years accreditation by the Australian Council on Healthcare Standards, with no recommendations for improvement — a rare feat for any health service across Australia.

This is an outstanding result and is due recognition of the skill, compassion and dedication our staff bring to work each and every day. The assessors praised our efforts across all aspects of our operations, acknowledged how well everyone goes about their roles to come together as a cohesive unit, and were specifically impressed with the obvious compassion and care on display. This result reiterates the value our communities place on the services we provide, and how we provide those services.

A huge congratulations to the many people involved in this outcome, which clearly underscores our purpose: **Great Care, Every Person, Every Time**, and reflects our values of Total Care, Safety, Unity, Accountability and Innovation. A special acknowledgement goes to the Quality and Safety team who have worked extensively in this space to ensure West Wimmera Health Service continues to meet these important standards.

SURGERY SERVICES

During the year the Service recommenced general surgery at the Nhill Hospital after a seven year pause due to finally being able to obtain the services of a suitably skilled and qualified surgeon. This means that local patients now no longer need to travel for many hours to obtain relatively basic surgical services.

Our newly appointed surgeon Mr. Brian Kirkby, who previously practised in Albury, now lives in Adelaide where he works for the Lyell McKewn Hospital. Mr. Kirkby attends Nhill for consultations and surgical operations on 2 days every month.

The following types of common surgical procedures are typical of WWHS's general surgery capability:

- Endoscopies e.g. Gastroscopy, Colonoscopy
- Skin lesion excisions
- Simple Hernia repairs
- Various other simple soft tissue related procedures.

IMPROVING SAFETY AND QUALITY

The appointment of Dr Rick Lowen to the role of Director of Medical Services (DMS) has significantly bolstered our approach to providing care that is safe, effective and person-centred. We have increased the direct and indirect hours that the new DMS is available to support our clinical workforce so that our clinicians have little to no wait time on obtaining answers that only a person of his skill and experience can provide.

We introduced an after hours coordinator role filled by experienced registered nurses to provide further back up and advice as and when needed by our team.

This initiative provides our team with clinical advice and backup as required to support patient and resident care related decision making across the Service outside of normal business hours.

EMBRACING TECHNOLOGIES

Telehealth services have enabled patients within our communities to access specialist outpatient services within the community or as an inpatient or aged care resident. This has facilitated appropriate care to be delivered following the consultation without the need to travel significant distances for face-to-face appointments which may last only minutes.

SUPPORTING PEOPLE LOCALLY

We know how important it is for rural communities to access quality care locally, so people can stay in the place they know and love.

Following on from taking over the service delivery of the Commonwealth Home Support Program (CHSP) across the Hindmarsh and Yarriambiack Local Government Areas last financial year, WWHS more recently accepted a funding offer from Government to also take over the service delivery of CHSP in the West Wimmera Shire Council area after local council withdrew from provision of that service.

The Service also took on the provision of the Yarriambiack Shire Council Maternal and Child Health Nurse service, following the local council withdrawing from provision of that service.

We are proud to have taken on these services and believe it is important to the communities we serve to have a local provider they know and trust.

LIFESTYLE AND DINING EQUIPMENT GRANT

To support the new strengthened quality standards that have a stronger focus on the older person and their experience living in residential aged care, the Department of Health allocated one-off funding to purchase lifestyle and dining equipment for our aged care homes.

The Service is grateful to have been allocated a total of $200,000 and purchased a number of items that will provide enhanced lifestyle and dining experiences for our residents including;

- dining tables that fit wheelchairs under properly and tables that are extendable,
- electric lift recliner chairs,
- crockery and tableware that are less clinical and more homely,
- activity tables that can fold away when not in use, new dining chairs including some with wheels to make it easier to move in and out from the table,
- glass fridges for residents to see what food is available at a glance,
- iPads,
- massage chairs,
- electric flame effect fireplace heaters,
- dementia specific reminder clocks,
- virtual reality headsets and a specially adapted exercise bike that offers an immersive virtual real-world cycling experience that motivates movement.

Some of the funding was also used to engage Thrive Aged Care Consultants to provide tailored education to help us to promote resident choice and preference and maximise intake and enjoyment to enhance mealtime experiences for our residents.

INTERGENERATIONAL FRIENDSHIPS

Our aged care residents and social support groups continue to benefit from our intergenerational program, nurturing the connections formed with local school students during the program's implementation last year.

Jeparit found a beautiful way to connect generations through a unique storytelling initiative that blends tradition with technology. The project, titled 'Belonging Together', brought together students from Jeparit Primary School and our aged care residents for a series of shared activities—drawing, painting, playing games, and storytelling—has been captured in a book that celebrates connection, community, and memory. Belonging Together includes colourful student illustrations, heartfelt reflections, and photographs documenting the friendships formed between young and old.

Embracing modern technology, using augmented reality and a digital archive accessible via QR codes, this is no ordinary book.

These interactive elements give readers a chance to explore the stories even further, blending the past and present in a way that honours both. The initiative project shows that storytelling—whether through words, pictures, or technology—has the power to bring people of all ages together.

The continuation of this program at multiple sites is creating wonderful opportunities for social connections between generations through regular activity sessions that include seated exercises, playing games, reading and music therapy.

Assessments of older participants over 12 months of this program showed significant improvements in their emotional well-being, energy, physical health, physical and social functioning plus notable reductions in loneliness, fatigue and pain.

WILLIAM ANGLISS CHARITABLE FUND

We express our continued gratitude to the William Angliss Charitable Fund's Trustees for their funding of $8,000 to replace the 30-year-old furniture in the NDIS room at our Cooinda building. A brand new large dining table, chairs, a 3-seat sofa and a reclining chair will provide our centre-based disability support services with modern, accessible furniture that is adaptive to individual needs, creating an inclusive, comfortable and inviting environment for people with all abilities.

GICS ADVANCED CARE PLANNING PROJECT

The Grampians Integrated Cancer Service (GICS) provided WWHS with $5,000 through their small grants program to provide staff training and consumer education to improve awareness and knowledge of advanced care planning and ensure consumers have access to this service for documenting their wishes and values.The project was highly successful with 33 consumers attending the free consumer education sessions across multiple WWHS sites. Staff from various roles attended the full day workshop, increasing their knowledge to support their conversations with consumers.

CANCER SUPPORT

We are proud to have launched our new Cancer Support Groups and Individual sessions across all of our sites, offering a safe space for anyone affected by cancer, including those supporting loved ones, to share, connect and receive guidance.

Our dedicated, compassionate Cancer Support Nurses offer emotional care, practical advice and assistance navigating the health system and will work closely with doctors and care teams to make sure the needs, wishes and concerns of consumers are always heard and respected.

RAINBOW GARDEN REDEVELOPMENT

The 'Leonie Clarke Garden', a new three-level outdoor space in the grounds of the Rainbow Hospital and Rainbow Aged Care Home was officially opened in November, offering residents, patients and staff a tranquil space to enjoy the outdoors. This replaced a space that was practically unusable as it was on a slope with non-compliant pathways and uneven surfaces, making it unsafe for both staff and residents, leaving very little space for residents to enjoy the outdoors and get some vitamin D.

The garden comes complete with a putting green, raised garden beds, outdoor seating and accessible ramp, as well as a separate memorial garden featuring an array of fruit trees, providing a space for families and visitors to reflect, and honour loved ones, with laser cut butterflies to be installed intermittently as a tribute to the passing of residents.

The garden was aptly named in honour of Leonie Clarke who was a much-loved long-term Board member of Rainbow Bush Nursing Home and West Wimmera Health Service, serving for more than two decades. The early stages of this project were supported by grant funding from the Foundation for Rural and Regional Renewal and the Department of Health's Aged Care Branch Public Sector Residential Aged Care Services and Community Kitchen Garden Initiative Grants.

IONA GARDEN REDEVELOPMENT

The Iona Nursing Home's outdoor spaces have undergone a major redevelopment, transforming a landscape that limited residents' access to the outdoors due to uneven surfaces, narrow pathways and lack of secure fencing, into a wonderland of sensory elements that is accessible for residents of all abilities.

With dementia friendly garden design in mind, the new spaces including features such as wide, level and winding pathways that loop back to the starting point and are wheelchair friendly, a beautiful old water feature, animal statues and native plants, herb, vegetable and fruit plants and trees, a synthetic grass lawn bowls and golfing area, a painted mural along a fence, plenty of bench seating, raised garden beds with wheelchair access and a fence across the front garden offering protection from the busy Western Highway.

Completion of this project has added such value and pleasure to the everyday life of residents, enabling them all to participate in BBQs, outdoor dining, gardening and outdoor activity programs as well as personal resident celebrations and get-togethers with friends and families. The Service is proud to have been able to provide these improvements to support the wellbeing and quality of life for our residents and we take this opportunity to thank the Estate of Syliva Dahlenburg for their significant donation, which made this redevelopment possible.

EARLY YEARS

The transfer of Maternal and Council Health Nurse service from Yarriambiack Council to the Service was a smooth transition and has strengthened our early years team.

The Hindmarsh Positive Parenting Centre has seen a notable increase in the utilisation of its services, alongside the implementation of various health promotion initiatives led by our Positive Parenting Practitioner.

ORAL CARE

West Wimmera Health Service has its eyes set on improving oral health across the Wimmera Mallee. Following a successful partnership with La Trobe University to complete an oral health survey, our Health Promotion team is now setting its sights on the next phase: engaging the community to drive meaningful change.

We're thrilled to share that 272 individuals contributed their perspectives as part of the oral health survey, providing valuable insights that are helping us advocate for improved oral health outcomes across our communities.

To build on the survey's findings, the Health Promotion team is calling on community members to join an advisory group. This group will play a pivotal role in helping to secure grant funding and shape innovative oral health projects that address the unique needs of regional communities. The team has already outlined two key projects. The first focuses on an oral cancer screening model designed specifically for regional areas and communities with limited access to dental services. The second is a community-led, co-designed oral health promotion initiative that will directly address the concerns and priorities of regional residents.

In partnership with the University of Melbourne, we offered free mouth cancer checks at the Wimmera Machinery Field Days in March 2025.

During the event, trained rural health workers took a comprehensive set of standard photographs of mouths and sent the images to oral medicine experts, who reviewed them remotely using "MouthMap" software. This software is a powerful tool designed to assist in the early identification of oral abnormalities that may indicate the presence of mouth cancer.

This important initiative is designed to raise awareness about mouth cancer and provide rural communities with accessible screenings, aiming to detect potential signs of the disease at an early stage.

NEW DENTAL X-RAY MACHINE

Consumers can now receive comprehensive dental scans at Nhill Hospital, with a new state-of-the-art dental x-ray machine recently installed. The machine, known as a Orthopantomogram or OPG, can provide multiple angled panoramic x-ray images of both the lower and upper jaw, allowing for a thorough investigation of consumer's dental health. It is a key piece of equipment used by our dental surgeon, Sean Hogan, so investing in the latest technology and machine was imperative. It means people in our communities can access this service more locally rather than having to travel significant distances otherwise.

NEW BUS FOR KANIVA SOCIAL SUPPORT GROUPS

Our Social Support Group participants in Kaniva have been enjoying a new bus with a wheelchair lift to travel to and from their centre-based activities as well as group outings around the Wimmera in comfort.

OUR COMMUNITY

TO BE FULLY ENGAGED WITH THE COMMUNITIES WE SERVE

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

Our Community Advisory Committees continue to provide vital insight into the needs of each of our communities, with dedicated community members volunteering their time to represent the voice of locals.

Monthly Community Forums, providing opportunities for locals to have a casual conversation with representatives from our executive team and Board, have also continued to be successful, helping us to work towards healthier communities through being connected with and informed by locals.

NEW WEBSITE

WWHS was proud to publish our new website that is modern, easy to navigate and enables full design and editing by designated WWHS staff.

The website is mobile optimised which means that customers can easily access information in a clear view format on their mobile phones.

MULTICULTURAL AND DISABILITY SUPPORT

A Multicultural forum was hosted and well attended at the Nhill Community Garden, where many Karen people were able to gain valuable information on Service programs. In 2025 we will host these forums six monthly and they will replace the multicultural working group.

We continue to implement our Diversity and Inclusion Plan, embracing the varied cultures, identities, backgrounds, and abilities of those we serve and employ.

Our Advisory Committees work closely with community groups to improve cultural and disability awareness and address specific needs.

HEALTH PROMOTION

Our Health Promotion team continued to work in both place-based initiatives and larger systemic interventions in order to influence the burden of disease and the social determinants of health in the Wimmera and southern Mallee.

Highlights have included (but are not limited to):

- completion of the 5 Top Things survey to measure community attitudes to health and wellbeing and the application of that data to the new edition of the nine Community Health and Wellbeing profiles
- continued support of on-going Community Health and Wellbeing Grant funded projects
- support for several community-led initiatives to address health literacy and positive health behaviour
- development and delivery of oral health training in three communities
- completion of a regional Oral Health Survey in partnerships with the Violet Vines Marshman Centre for Rural Health Research
- continued discussions and development of new strategies to encourage local schools and early years settings' participation in the Victorian Government's Achievement Program and Vic Kids Eat Well

- two new peer-reviewed publications on rural Health Promotion evaluation from our Industry PhD student
- 14 applications to the 2024 round of Community Health and Wellbeing Grants
- continued support for the back catalogue of the Farmer Wants a Healthy Life podcast (still generating significant downloads)
- a draft manuscript for an eBook based on the podcast
- a successful third annual Grow Local, Eat Local recipe contest and cook-off
- and leading a Rural Oral Health partnership with La Trobe and Melbourne Universities and the National Centre for Farmer Health.

OUR FUTURE

TO ACHIEVE AND MAINTAIN LONG-TERM ECONOMIC AND ENVIRONMENTAL SUSTAINABILITY

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

AGED CARE FUNDING

WWHS continues to maintain full compliance with the Aged Care Act, meeting the 24/7 registered nurse (RN) requirement, ensuring at least one RN is on duty and on-site at all times across our residential aged care facilities unless an exemption is in place. The 24/7 RN funding supplement continues to bring increased funding to the Service.

In anticipation of the new Aged Care Act, now scheduled to commence 1 November 2025, WWHS has proactively reviewed our service model to ensure it remains both compliant and sustainable. These reforms mean that co-located facilities will be recognised as individual sites for the purposes of the 24/7 RN requirement. To position ourselves strongly for this change, we have consolidated some co-located services into single operational entities.

This strategic realignment ensures we can continue to meet legislative and quality standards, maintain staffing stability, and make the best use of our skilled nursing workforce. It also supports streamlined care delivery, enhances resident continuity of care, and strengthens our capacity to reinvest in further improvements.

Our applications to combine facilities that were co-located under one roof were approved, resulting in:

- Rainbow Hostel and Rainbow Nursing Home combing to form the Rainbow Aged Care Home, and
- Lockwood Hostel, Trescowthick Hostel and Natimuk Nursing Home combining to form Natimuk Aged Care Home.

These consolidations deliver multiple benefits, including simplified accreditation processes, smoother resident transitions, reduced administrative duplication, and more efficient reporting of care minutes and quality data.

At Rainbow Aged Care Home, recent investments in fire detection systems, air-conditioning and a major garden and courtyard redevelopment have enhanced both safety and amenity. The facility has been granted significant refurbishment status, enabling access to the higher accommodation supplement, providing additional funding for eligible residents at this facility. Further applications for significant refurbishment status will be made in the coming year for other facilities undergoing upgrades.

Our engagement with AN-ACC experts, Health Generation, has strengthened our clinical capability, improved documentation, and resulted in uplifted AN-ACC assessments – translating to additional funding to support high-quality resident care.

We proudly maintain high star ratings across all our residential aged care homes with overall star ratings of 4 and 5 out of 5.

SUPPORT AT HOME

We have been preparing for the rollout of the new Support at Home and appreciate the valuable additional time its deferral to 1 November has given us to further strengthen our planning and readiness to ensure we are ready to meet the new requirements.

To assist with our preparations, WWHS engaged Enkindle Consulting through their Support at Home HQ subscription service that supports providers to navigate the aged care reform and implementation of Support at Home. Their support includes live webinars, tools and templates and helpdesk support.

The Service was successful in receiving one-off funding of $10,000 through the Support at Home and New Aged Care Act Transition Support 2024-25 grant opportunity, to assist with the IT system upgrades that are required to meet the new obligations with Support at Home and the New Aged Care Act.

We will also receive an additional $66,474 in the 2025-26 financial year to support the costs of delivering care and services under the Support at Home program to people in regional and remote areas. This is thanks to the Australian Government's Support at Home Thin Markets (rural, remote and specialised) 2025-26 grant opportunity.

We are looking forward to implementing the Support at Home program in the new financial year and providing improved care and services to people in their own homes.

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

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

West Wimmera Health Service has had a busy twelve months with multiple major construction projects plus electrical infrastructure and energy-efficient projects progressing. These projects highlight the Service's strong commitment to maintaining high standards in community infrastructure and providing a sustainable, quality service for our community now and into the future. All projects feature modern designs that focus on sustainability, improving energy efficiency and high standards in safety.

All WWHS capital project designs have supported our Environmental, Social and Governance (ESG) Strategy 2024-2026 in reducing our environmental footprint by featuring energy-efficient HVAC systems equipped with Energy Recovery Ventilation (ERV) or Heat Recovery Ventilation (HRV) technology. These systems pre-temper incoming fresh air by transferring heat (and, in some cases, moisture) from the exhausted air. This process reduces the workload on the heating and cooling systems, thereby improving overall energy efficiency. In addition, the installation of solar further complements these efforts by providing a renewable energy source for our new buildings, reducing reliance on grid electricity and lowering carbon emissions.

We appreciate the support from the Regional Health Infrastructure Fund (RHIF) over the years to make these critical infrastructure improvements possible and hope to be successful in receiving further support in the future to continue our sustainability efforts.

NHILL HOSPITAL HOT WATER LOOP REPLACEMENT

Early in the 2024-25 financial year, works were completed to replace the hot water loop throughout the Nhill hospital, addressing issues with our consistently leaking hot water system. The total cost for this replacement was $648,822.

RUPANYUP NURSING HOME REDEVELOPMENT

Rupanyup Nursing Home Redevelopment - Stage 1 commenced construction in May 2025, and will provide seven brand new private resident rooms with ensuites, a new kitchen and spacious shared areas for residents to safely enjoy. This is part of a multi-stage initiative aimed at addressing structural, design, and service issues.

Demolition of the southern wing and levelling of soil is complete and looking ahead, the installation of underground services, pouring of the concrete slab, and erection of structural steel are expected to be completed by mid-August, setting the stage for the next phase of construction.

The Service is very grateful for receiving extra funding needed to move ahead with this project as planned, bringing the total fund allocation from the RHIF for this project to $5,741,562.

NHILL KITCHEN AND STORES REDEVELOPMENT

Our Nhill Kitchen and Stores redevelopment project will address many decades of wear and tear by providing a modern kitchen designed to meet today's best-practice standards in safety, sustainability, and functionality. To further improve efficiency and safety, the project will include a new, temperature-controlled, centralised storage area to streamline procurement processes and improve operational flow while enhancing occupational health and safety.

Construction commenced in February 2025 with works to date including demolition, installation of footings, underground services, brickwork, and preparation for the concrete flooring. Construction of internal walls within the existing kitchen area has also commenced, further shaping the layout of the redeveloped space. The pouring of the concrete floor, installation of structural steel and roofing works will occur in the coming weeks, enabling a shift toward more detailed internal works. Once the structure is enclosed, construction of the remaining internal walls will continue.

The Service is grateful for receiving extra funding needed for this project, bringing the total fund allocation from the RHIF for this project to $6,103,626.

ELECTRICAL INFRASTRUCTURE UPGRADE

Our electrical infrastructure upgrade project is also underway to install new body protection systems in existing treatment rooms, acute and residential aged care rooms across our campuses, with two sites completed. These upgrades will provide a safer electrical environment for all staff, clients and residents. It will reduce risk and improve protection within our Allied Health, Acute and Aged Care facilities, therefore reducing the likelihood of patient harm and improving workforce safety.

KANIVA AGED CARE REDEVELOPMENT

Following Stream 2 RHIF funding being received in 2022-23, the Kaniva Aged Care Redevelopment project is fully designed and construction-ready. WWHS is looking for options to finance this important project.

This project involves relocating the 10-bed Kaniva Hostel to a new building adjoining the Kaniva Nursing Home.

NATIMUK AGED CARE HOME KITCHENETTE AND DINING REFURBISHMENT

A project to refurbish the kitchenette and dining area in the Lockwood section of the Natimuk Aged Care Home is underway, with materials on-site and ready for the WWHS Engineering Team to start construction shortly.

This project is budgeted to cost $70,588 and will provide residents with significantly more shared living area, including the space to be able to dine together, and a dementia friendly, accessible kitchenette for resident and family interaction in a comfortable, home-like setting.

VHBA ENERGY EFFICIENCY OPPORTUNITIES

Works have commenced to address the climate related risks identified in the Victoria Health Building Authority (VHBA) comprehensive energy audit that prompted funding for energy-efficient projects.

WWHS upgrades include converting gas domestic hot water units to electric heat pumps, upgrading old inefficient air conditioning units, reducing reverse osmosis plant and equipment and installing central monitoring and reporting for the Service's solar arrays.

ENVIRONMENTAL PERFORMANCE AND SUSTAINABILITY

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

ELECTRICITY

West Wimmera Health Service reports a slight increase of 3.37% in electricity consumption during 2024-25 compared to the previous year, with a total energy use of 2,938 MWh.

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

Our dedication to renewable energy remains strong with the installation of solar panels at Natimuk, Goroke, Minyip, Murtoa, Rupanyup, and Cooinda. Solar generated 572 MWh of electricity in the 2024-25 reporting period.

LPG

LPG Liquid Petroleum Gas (LGP) usage decreased by 10.7% in the last 12 months, utilising 4,311,043 Mj of gas.

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

WATER

The Service's water usage has seen a slight decrease of 1.48% in comparison to the previous year, utilising a total of 33,375 kilolitres (kL) of potable water.

PUBLIC ENVIRONMENT REPORT APRIL 2024/MARCH 2025

ELECTRICITY USE	2024-25	2023-24	2022-23
EL1 Total electricity consumption segmented by source [MWh]			
Purchased	2,366.55	2,430.56	2,523.28
Self-generated	580.99	410.17	300.92
EL1 Total electricity consumption [MWh]	**2,947.54**	**2,840.73**	**2,824.19**

EL2 On- site electricity generated [MWh] segmented by:			
Consumption behind-the-meter			
Solar Electricity	580.99	410.17	300.92
Total Consumption behind-the-meter [MWh]	**580.99**	**410.17**	**300.92**
Exports			
Solar Electricity	9.09	12.71	0
Total Electricity exported [MWh]	**9.09**	**12.71**	**0**
EL2 Total On site-electricity generated [MWh]	**590.07**	**422.88**	**300.92**

EL3 On-site installed generation capacity [kW converted to MW] segmented by:			
Diesel Generator	1.52	1.52	1.52
Solar System	0.41	0.41	0.34
EL3 Total On-site installed generation capacity [MW]	**1.92**	**1.92**	**1.86**

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)	439.06	456.53	474.38
Certified climate active carbon neutral electricity purchased	0	0	0
EL4 Total electricity offsets [MWh]	**439.06**	**456.53**	**474.38**

STATIONARY ENERGY	2024-25	2023-24	2022-23
F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]			
LPG	4,311,043.40	4,798,696.80	4,802,579.90
Diesel	21,921.10	47,728.70	73,663.30
Petrol	24,801.60	26,980.50	2,701.50
F1 Total fuels used in buildings [MJ]	**4,357,766.10**	**4,873,406.00**	**4,878,944.70**

F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]			
LPG	261.25	290.80	291.04
Diesel	1.54	3.35	5.17
Petrol	1.68	1.83	0.18
F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]	**264.47**	**295.98**	**296.39**

TRANSPORTATION ENERGY	2024-25	2023-24	2022-23
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]			
Total Road vehicle - Petrol	2,273,277.70	2,033,528.50	2,065,283.50
Total Road vehicle - Diesel	1,630,417.30	1,664,968.40	1,516,022.70
Total energy used in transportation (vehicle fleet) [MJ]	**3,903,695.00**	**3,698,496.90**	**3,581,306.20**

T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
Number and proportion of vehicles	**97**	**76**	**79**
Road Vehicles (Passenger vehicle)	**69**	**55**	**59**
Internal combustion engines			
Petrol	55	42	45
Diesel	5	4	5
Hybrid	9	9	9
Commercial Vehicles	15	12	**11**
Internal combustion engines			
Goods carrying incl. vans and utes			
Petrol	0	0	1
Diesel	15	12	10
Buses	**13**	**9**	**9**
Internal combustion engines			
Diesel	13	9	9

T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Non-executive fleet - Gasoline	153.72	137.51	139.65
Petrol	**153.72**	**137.51**	**139.65**
Non-executive fleet - Diesel	114.80	117.23	106.74
Diesel	**114.80**	**117.23**	**106.74**
Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	**268.52**	**254.74**	**246.40**

T(opt1) Total vehicle travel associated with entity operations [1,000 km]			
Total vehicle travel associated with entity operations [1,000 km]	1,441.55	1,422.97	1,342.19
T(opt2) Greenhouse gas emissions from vehicle fleet [tonnes CO2-e per 1,000 km]			
tonnes CO2-e per 1,000 km	0.19	0.18	0.18
TOTAL ENERGY USE	**2024-25**	**2023-24**	**2022-23**
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]			
Total energy usage from stationary fuels (F1) [MJ]	4,357,766.10	4,873,406.00	4,878,944.70
Total energy usage from transport (T1) [MJ]	3,903,695.00	3,698,496.90	3,581,306.20
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	**8,261,461.10**	**8,571,902.90**	**8,460,250.90**

E2 Total energy usage from electricity [MJ]			
Total energy usage from electricity [MJ]	10,611,137.56	10,226,639.30	10,167,092.35

E3 Total energy usage segmented by renewable and non-renewable sources [MJ]			
Renewable	3,672,183.40	3,120,138.78	2,791,053.73
Non-renewable (E1 + E2 - E3 Renewable)	15,200,415.26	15,678,403.41	15,836,289.53

E4 Units of Stationary Energy used normalised			
Energy per unit of Aged Care OBD [MJ/Aged Care OBD]	381.01	346.94	341.65
Energy per unit of LOS [MJ/LOS]	2,756.20	2,894.95	2,731.67

Energy per unit of bed-day (LOS+Aged Care OBD) [MJ/OBD]	334.74	309.81	303.67
Energy per unit of Separations [MJ/Separations]	9,815.67	10,066.70	10,485.04
Energy per unit of floor space [MJ/m2]	626.03	631.51	629.25

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE	2024-25	2023-24	2022-23
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	2024-25	2023-24	2022-23
W1 Total units of metered water consumed by water source (kl)			
Potable water [kL]	33,374.72	32,884.27	34,955.13
Total units of water consumed [kl]	**33,374.72**	**32,884.27**	**34,955.13**

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]	0.85	0.76	0.79
Water per unit of LOS [kL/LOS]	6.15	6.30	6.35
Water per unit of bed-day (LOS+Aged Care OBD) [kL/OBD]	0.75	0.67	0.71
Water per unit of Separations [kL/Separations]	21.89	21.92	24.36
Water per unit of floor space [kL/m2]	1.40	1.38	1.46

WASTE AND RECYCLING	2024-25	2023-24	2022-23
WR1 Total units of waste disposed of by waste stream and disposal method [kg]			
Landfill (total)			
General waste	75,958	80,083	114,918
Offsite treatment			
Clinical waste - incinerated	14.98	75.84	54.43
Clinical waste - sharps	297.77	326.16	289.10
Clinical waste - treated	2,690.55	2,745.19	3,524.80
Recycling/recovery (disposal)			
Commingled	7,098.63	7,484.10	
Paper (confidential)	2,820.00	2,393.42	7,206.58
Total units of waste disposed [kg]	**88,880.30**	**93,107.85**	**149,593.09**

WR1 Total units of waste disposed of by waste stream and disposal method [%]			
Landfill (total)			
General waste	85.46%	86.01%	76.82%
Offsite treatment			
Clinical waste - incinerated	0.02%	0.08%	0.04%
Clinical waste - sharps	0.34%	0.35%	0.19%
Clinical waste - treated	3.03%	2.95%	2.36%
Recycling/recovery (disposal)			
Commingled	7.99%	8.04%	15.78%
Paper (confidential)	3.17%	2.57%	4.82%

WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method			
Total waste to landfill per PPT [(kg general waste)/PPT]	1.64	1.59	2.25
Total waste to offsite treatment per PPT [(kg offsite treatment)/PPT]	0.06	0.06	0.08
Total waste recycled and reused per PPT [(kg recycled and reused)/PPT]	0.21	0.20	0.60

WR4 Recycling rate [%]			
Weight of recyclable and organic materials [kg]	9,918.63	9,877.52	30,806.37
Weight of total waste [kg]	88,880.30	93,107.85	149,593.09
Recycling rate [%]	**11.16%**	**10.61%**	**20.59%**

WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]			
tonnes CO2-e	102.64	108.17	154.40

GREENHOUSE GAS EMISSIONS	2024-25	2023-24	2022-23
G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]			
Carbon Dioxide	529.91	547.48	539.62
Methane	0.93	1.02	1.03
Nitrous Oxide	2.14	2.21	2.14
Total	**532.98**	**550.72**	**542.79**
GHG emissions from stationary fuel (F2) [tonnes CO2-e]	**264.47**	**295.98**	**296.39**
GHG emissions from vehicle fleet (T3) [tonnes CO2-e]	**268.52**	**254.74**	**246.40**
Medical/Refrigerant gases			
Nitrous oxide	0.00	9.28	0.00
Refrigerant - R22 (HCFC-22)	6.88	6.34	0.00
Refrigerant - R32 (HFC-32)	4.61	4.17	0.00
Refrigerant - R410A (HFC-410A)	38.88	34.42	0.00
Sevoflurane	0.40	0.24	0.15
Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	**583.75**	**605.16**	**542.94**

G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]			
Electricity	1,559	1,620	1,764
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	**1,559**	**1,620**	**1,764**

G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)			
Commercial air travel	0	0	0
Waste emissions	102.6	108.2	154.4
Indirect emissions from Stationary Energy	294.0	300.9	296.3
Indirect emissions from Transport Energy	67.3	63.8	49.6
Paper emissions	5.6	4.2	3.5
Any other Scope 3 emissions	54.9	55.3	60.8
Total scope three greenhouse gas emissions [tonnes CO2e]	**524.5**	**532.3**	**564.5**

G(Opt) Net greenhouse gas emissions (tonnes CO2e)			
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	**2,667.4**	**2,757.3**	**2,871.7**
Total gross reported greenhouse gas emissions per bed-day (CO2-e(t)/OBD)	0.06	0.06	0.06
Net greenhouse gas emissions [tonnes CO2e]	**2,667.4**	**2,757.3**	**2,871.7**

NORMALISATION FACTORS	2024-25	2023-24	2022-23
1000km (Non-emergency)	1,442	1,423	1,342
Aged Care Occupied Bed Days (OBD)	39,287	43,524	44,039
ED Departures	0	0	0
FTE	424	411	389
LOS	5,431	5,216	5,508
OBD	44,718	48,740	49,547
PPT	46,243	50,240	50,982
Separations	1,525	1,500	1,435
TotalAreaM2	23,911	23,911	23,911

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

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

STATEMENT OF PRIORITIES

IN 2024-25 THE SERVICE CONTRIBUTED TO THE ACHIEVEMENT OF THE VICTORIAN GOVERNMENT'S COMMITMENTS BY ADDRESSING THE FOLLOWING DELIVERABLES IN THE STATEMENT OF PRIORITIES:

EXCELLENCE IN CLINICAL GOVERNANCE

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

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

Virtual care, including on-call support for admissions, is available to support our healthcare professionals, communities, patients and aged care residents via multiple pathways, including the Victorian Virtual Emergency Department (VVED), My Emergency Doctor and the Victorian Virtual Specialist Consults (VVSC) service.

Our dedicated telehealth carts can be wheeled into patient and resident rooms or private consulting rooms, ensuring all users have access to this technology and a private space for their consultation.

Staff at our Jeparit campus received training in using their Visionflex telehealth equipment. Instruction videos are available to assist staff in using the equipment. Our Information Technology Support contractor has also provided some training, showing staff how to use the telehealth carts onsite as well as being available via phone at any time to remedy any issues.

The Service's telehealth policy offers guidance for staff around using secure platforms and obtaining consent from patients and residents.

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

Our Jeparit Nursing Home participated in the Western Victorian Primary Health Network (PHN) Visionflex Telehealth Cart (VTC) pilot which provided comprehensive telehealth equipment with medical device attachments, valued at $18,000 to support aged care residents to access care.

This equipment supports our residents to receive specialist treatment in a more timely manner, particularly geriatrician access, provides improved access to specialists for residents with limited mobility and reduces transfers for preventative health and early treatment of health issues to prevent them from becoming an emergency situation. Our Allied Health Clinicians can offer telehealth to provide faster access to treatment to residents around our sites. The high-definition camera is demonstrating significant value, allowing clinicians to make accurate assessments, especially for wound care. Residents have shared that they appreciate not having to travel when it's not necessary and the time it saves.

Telehealth services have allowed patients to receive specialist care locally—either in the community or while hospitalised—eliminating

the need for long-distance travel for brief in-person consultations.

Telehealth appointments are scheduled with specialist consultants or with the Victorian Virtual Specialist Consults, operated by Northern Health, which provides access for health practitioners to appointments with hospital specialists for case discussions and complex patient management.

We have proudly promoted the Victorian Virtual Emergency Department, including using it to access urgent diabetes care 24 hours a day, 7 days a week, across our various media channels.

MA2 STRENGTHEN ALL CLINICAL GOVERNANCE SYSTEMS, AS PER THE VICTORIAN CLINICAL GOVERNANCE FRAMEWORK, TO ENSURE SAFE, HIGH-QUALITY CARE, WITH A SPECIFIC FOCUS ON BUILDING AND MAINTAINING A STRONG SAFETY CULTURE, IDENTIFYING, REPORTING, AND LEARNING FROM ADVERSE EVENTS, AND EARLY, ACCURATE RECOGNITION AND MANAGEMENT OF CLINICAL RISK TO AND DETERIORATION OF ALL PATIENTS.

MA2 Improve paediatric patient outcomes by implementing the "ViCTOR track and trigger" observation chart and escalation system whenever children have observations taken.

All Urgent Care Centres continue to be equipped with ViCTOR (Victorian Children's Tool for Observation and Response) charts, sourced from the Royal Children's Hospital. These charts are designed for paediatric patients and outline age-specific vital sign parameters across five age groups. They are essential tools for monitoring and managing children in both emergency and ward settings.

Urgent care staff are trained in the use of PIPER (Paediatric Infant Perinatal Emergency Retrieval) services, ensuring timely access to specialist advice and retrieval support when required.

To support accurate and safe care, staff are able to access resources from both the Royal Childrens Hospital and Monash Childrens Hospital, inclusive of policies and procedures.

Registered Nurses have access to Paediatric Advanced Life Support (PALS) training. This comprehensive training ensures nursing staff working in our Urgent Care Centres are well-prepared to respond to paediatric emergencies and effectively manage deteriorating paediatric patients if required.

OPERATE WITHIN A SUSTAINABLE BUDGET

MB1 DEVELOP AND IMPLEMENT A HEALTH SERVICE BUDGET ACTION PLAN (BAP) IN PARTNERSHIP WITH THE DEPARTMENT TO MANAGE COST GROWTH EFFECTIVELY TO ENSURE THE EFFICIENT OPERATION OF THE HEALTH SERVICE.

MB1 Deliver on the key initiatives as outlined in the Budget Action Plan.

We have achieved greater cost savings and revenue enhancements than originally envisaged in our BAP across a range of areas but without impacting frontline services.

Reviewing each program for sustainability and aligning resources has resulted in reduced costs. Initiatives targeting waste reduction and deferred expenditure have lowered our procurement costs, and pursuing revenue opportunities in service delivery has resulted in higher funds and increased throughput.

MB1 Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance.

The development of the WWHS data analytics platform is unlocking opportunities for optimal decision-making, freeing staff to focus on higher-value work, and identifying underutilised assets.

This year, enhancements have focused on aged care, with improved reporting on bed occupancy and vacancies, care classifications, and waiting lists. These insights enable internal stakeholders to engage more effectively on care profiles, admission barriers, and respite opportunities.

The use of this data and reporting has streamlined the journey for prospective residents, from initial enquiry through to care reclassification, ensuring the cost of care is matched to individual needs.

IMPROVING EQUITABLE ACCESS TO HEALTHCARE AND WELLBEING

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

MC1 Implement programs addressing barriers for rural and regional cohorts receiving care remotely, closer to, or in their homes.

WWHS continues to address key initiatives of our Diversity and Inclusion Plan which outlines how we embrace the diversity of cultures, ages, genders, sexualities, backgrounds, religions and abilities of all who access our services or work at WWHS.

Our Multicultural and Disability Community Advisory Committees continue to work with community groups in our catchment to enhance our cultural and disability awareness and respond to specific needs. After hours hospital tours continue to be appreciated by our multicultural communities, helping to break down any fears or barriers diverse groups may face when accessing healthcare. Our Multicultural Worker also provides support to our refugee, migrant and multicultural communities to access health services and information.

Our Community Advisory Committees (CACs), have continued to provide an insightful consumer lens on local health needs through a number of dedicated community members.

The Service was successful in being accepted for the Rainbow Tick Implementation Program, receiving up to $25,000 in subsidies to help cover the costs of being assessed for Rainbow Tick accreditation, which is the national quality standards for LGBTIQ+ inclusion and excellence for health and human services and is one of the most impactful ways to demonstrate LGBTIQ+ inclusion in organisational practices and service delivery.

In the new financial year we will commence the How2 program, a capacity-building initiative that provides practical guidance and training over several sessions, helping organisations improve their inclusive practices and prepare for Rainbow Tick accreditation. The Rainbow Tick Implementation Program will then provide us with further support with tools and templates for LGBTIQ+ inclusion, sector-specific training, and other supports as we work towards being ready for Rainbow Tick accreditation.

MC4 EXPAND THE DELIVERY OF HIGH-QUALITY CULTURAL SAFETY TRAINING FOR ALL STAFF TO ALIGN WITH THE ABORIGINAL AND TORRES STRAIT ISLANDER CULTURAL SAFETY FRAMEWORK. THIS TRAINING SHOULD BE DELIVERED BY INDEPENDENT, EXPERT, COMMUNITY-CONTROLLED ORGANISATIONS OR A KINAWAY OR SUPPLY NATION CERTIFIED ABORIGINAL BUSINESS.

MC4 Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses.

Aboriginal Cultural Awareness training was implemented at the beginning of the year as a mandatory education element requiring completion by all staff every 2 years. This training involves two online eLearning modules developed by the Grampians Region Health Service Partnership and available within the Grampians Learning Hub. It takes around an hour to complete.

Staff were quick to complete this important training with the Service reaching 92% compliance within a short period of time.

A STRONGER WORKFORCE

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

MD1 Deliver programs to improve employee experience across four initial focus areas: leadership, safety and wellbeing, flexibility, and career development and agility.

West Wimmera Health Service has a mature employee education financial support program which supports staff to achieve their career goals by assisting with the financial and time support required to study whilst employed by the Service.

The Service has supported eleven staff to complete a Diploma of Leadership and Management in the last 12 months. These staff are emerging managers in the Service and are developing skills and experience in managing people and projects within their work areas.

West Wimmera Health Service has demonstrated an agile work and career development process where staff can move between work areas with ease through training and education support. Examples include hospitality staff training to be Home Care Support staff, and Enrolled Nurses transitioning to become Registered Nurses.

There is a strong emphasis on “Growing our Own” at West Wimmera Health Service.

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

Flexibility in the workplace is fundamental to the success of our workforce. This is achieved through flexible rostering practices, work from home capabilities and working across divisional areas through the Service.

MOVING FROM COMPETITION TO COLLABORATION

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

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

The Service was engaged in creation of the Grampians Region Population Health Plan 2023 – 2029 with our Chief Executive Officer a member of the Plan's steering committee. We continue to work constructively towards achievement of the Plan's goals including refinement of the plan itself as and when required.

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

The Grampians Region Health Service Partnership completed a scope of work as part of a planned process to prepare a regionwide Clinical Service Plan over the 2025-2026 financial year. The work undertaken to date will enable completion of an integrated services plan that will underpin streamlined and person-centred care throughout the region and beyond for the foreseeable future.

KEY 2024–2025 HEALTH SERVICE PERFORMANCE PRIORITIES

HIGH QUALITY AND SAFE CARE

KEY PERFORMANCE MEASURE	TARGET	RESULT
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	96%
Patient experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	100%
Adverse events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reports submitted within 30 business days	100%
Aged Care		
Public sector residential aged care services overall star rating	Minimum rating 3 stars	100%
Aboriginal Health		
The gap between the number of Aboriginal patients who discharged against medical advice compared to non-Aboriginal patients	0%	0%

STRONG GOVERNANCE, LEADERSHIP & CULTURE

KEY PERFORMANCE MEASURE	Target	Result
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	80%	77%

EFFECTIVE FINANCIAL MANAGEMENT

KEY PERFORMANCE INDICATOR	TARGET	RESULT
Operating result ($m)	0	0.001
Adjusted current asset ratio	0.7 or 3% improvement from base target	0.79
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June.	0	Achieved

ACTIVITY AND FUNDING

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

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

FUNDING TYPE	ACTIVITY ACHIEVEMENT 2024-25	UNIT
Small Rural Acute (DVA & TAC)	8.70	NWAU
Small Rural Mental Health	1,672	Bed Days
Small Rural Primary Health & HACC	16,698	Service Hours
Small Rural Residential Care	38,529	Bed Days

FINANCIAL RESULTS

West Wimmera Health Service is pleased to report a net operating surplus of $1,459 for the 2024/25 financial year.

This financial report covers the period from 1 July 2024 to 30 June 2025. The operating surplus of $1,459 marks a positive turnaround from the forecasted deficit, showcasing strong financial management, improved revenue performance, and a continued focus on expenditure control.

Revenue growth was driven by higher occupancy levels in residential aged care, which averaged 82.9%, and reclassifications through AN-ACC. Additional revenue improvements resulted from service reviews and contract renegotiations, which exceeded forecasts. Further revenue recognition came from additional funding from DHSV for over-target throughput and the Grampians region ICT joint venture (GRHA).

Expenditure remained broadly in line with expectations, with employment costs, the largest area of expenditure, finishing just below budget and which was an increase of $2.58 million compared to the previous year. This increase reflects EBA adjustments, successful recruitment into key positions, and a continued reliance, albeit reduced, on agency nursing, which cost $4.57 million for the year. Although agency reliance remains a significant issue, new state-wide contracts implemented in May are expected to reduce costs in the upcoming financial year.

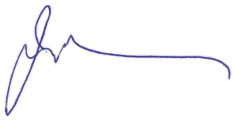
While total goods and services expenses were higher than budgeted, repairs and maintenance costs were lower, with the capitalisation of project costs offsetting some expenses. Overall, operating costs were carefully managed despite ongoing workforce shortages and the abovementioned usage of agency sourced staff.

Cash and investment balances closed the year higher, supported by funding for the Nhill and Rupanyup redevelopment projects. Although cash remains constrained by the timing of capital projects and future workforce expenditure, various budgeted improvement initiatives combined with the support of Hospital Victoria have strengthened the Service's financial position as we move into the next financial year.

Donations continue to be a valued source of community support, with $385.8k received this year, including a significant $376k bequest. These contributions, along with government grants and internal investments, support critical service delivery and asset renewal across our sites.

Despite the ongoing challenges of workforce supply, increased employment costs, and constrained funding models, the Service remains committed to strong financial stewardship, investment in infrastructure, and the delivery of high-quality care.

We extend our gratitude to our staff, volunteers, community members, and partners who continue to support the delivery of safe and reliable care to every person, every time.



Janette Lakin
Executive Director of Finance & Administration

FINANCIAL OVERVIEW 2024–25

	2025 $000	2024 $000	2023 $000	2022 $000	2021 $000
NET OPERATING RESULT*	1	21	51	60	77
Total revenue	64,713	61,889	53,414	49,060	47,631
Total expenses	(70,660)	(64,672)	(58,156)	(52,620)	(52,131)
Net result from transactions	**(5,947)**	**(2,783)**	**(4,742)**	**(3,560)**	**(4,500)**
Total other economic flows	300	33	(59)	(9)	552
Net result	**(5,647)**	**(2,750)**	**(4,801)**	**(3,569)**	**(3,948)**
Total assets	120,897	116,431	84,520	87,892	89,913
Total liabilities	46,530	36,417	29,911	(28,482)	(25,843)
Net assets/Total equity	**74,367**	**80,014**	**54,609**	**59,410**	**64,070**

TABLE 5: INCOME STATEMENT – FINANCIAL YEAR ENDING 30 JUNE 2025

	2024-25 $000
Net operating result *	**1**
Capital purpose income	40
Specific income	2,377
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	12
State supply items consumed up to 30 June 2024	(12)
Assets provided free of charge	386
Assets received free of charge	(386)
Expenditure for capital purpose	(31)
Depreciation and amortisation	(8,634)
Impairment of non-financial assets	
Finance costs (other)	300
Net result from transactions	**(5,947)**

TABLE 6: RECONCILIATION OF NET RESULT FROM TRANSACTIONS AND OPERATING RESULT

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

SOCIAL PROCUREMENT

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

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

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

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

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

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

The 2024-25 financial year results are as follows:

SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS	
Overall social procurement activities	2024-25
Number of social benefit suppliers engaged during the reporting period:	3
Total amount spent with social benefit suppliers (direct spend) during the reporting period ($ GST exclusive):	$8,972
Total number of mainstream suppliers engaged that have made social procurement commitments in their contracts with the Victorian Government:	0
Total number of contracts that include social procurement commitments:	6

TABLE 7: SOCIAL PROCUREMENT ACTIVITIES AND COMMITMENTS
*A large proportion of the health service's mainstream direct and indirect social benefit suppliers who have made social procurement commitments within their contracts, are reported in HealthShare Victoria's annual 'Social Procurement Framework' commitment reporting.

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

The Service's total Information and Communication Technology (ICT) expenditure incurred during 2024-25 is $2,477,525 (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)
$2.133m	$0.345m	$0.000m	$0.345m

TABLE 8: ICT EXPENDITURE

CONSULTANCIES

DETAILS OF CONSULTANCIES (UNDER $10,000)

In 2024-25 there were 2 consultants where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2024-25 in relation to these consultancies is $6,188.50 (GST exclusive). The services were relating to reviews of Health Promotion program evaluation and RO system project.

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

In 2024-25 there was one consultancy engaged for services over $10,000. The total expenditure incurred during 2024-25 in relation to that consultant is $21,360 (GST exclusive). The services related to a review of Health Promotion in the Wimmera.

GOVERNMENT ADVERTISING EXPENDITURE

DETAILS OF GOVERNMENT ADVERTISING CAMPAIGN EXPENDITURE

In 2024-25 the Service did not expend any monies in relation to government advertising.

DISCLOSURE OF REVIEW & STUDY EXPENSES

DETAILS OF REVIEW AND STUDY EXPENSES

West Wimmera Health Service had no reportable projects in the 2024-25 financial year.

GRANTS AND TRANSFER PAYMENTS

DETAILS OF GRANTS AND TRANSFER PAYMENTS

West Wimmera Health Service did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2024-25.

COMPLIANCE WITH LEGISLATION

FREEDOM OF INFORMATION ACT 1982

The West Wimmera Health Service Freedom of Information Officer received 35 requests for information under the Freedom of Information Act (1982) during the 2024-25 financial year, a decrease of 19 from the previous financial year.

35 requests were received:

- 32 cases were personal requests
- 3 cases were non-personal requests

Of the requests received:

- 29 cases were granted in full
- 1 case was not proceeded with by the applicant
- 2 cases where no documents/medical records were available.
- 3 cases where the Act does not apply

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

Of the above requests, zero were from Members of Parliament, zero from the media, and the remainder from the general public. West Wimmera Health Service made 35 FOI decisions during the 12 months ended 30 June 2025. There were 35 decisions made within the statutory time periods. Of the decisions made outside time, zero were made within a further 45 days and zero decisions were made in greater than 45 days. Of the total decisions made, 29 granted access to documents in full, zero granted access in part and zero denied access in full. Zero decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant. Of requests finalised, the average number of days over/under the statutory time (including extended timeframes) to decide the request was zero.

During 2024-25, zero requests were subject to a complaint/internal review by the Office of the Victorian Information Commissioner. Zero requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

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 - $33.60 (non-refundable unless the fee is waived);
- Search Fee - $25.20 per hour or part thereof;
- Photocopying - 20 cents per black and white A4 page.

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

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

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

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

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

GENDER EQUALITY ACT 2020

West Wimmera Health Service (WWHS) remains firmly committed to fostering gender equality and building a workplace culture that embraces inclusivity, diversity, and equity. Guided by the Victorian Gender Equality Act 2020, the Service continues to take significant steps towards achieving the goals outlined in its Gender Equality Action Plan (GEAP).

Over the past year, WWHS has made substantial progress in embedding gender equality into all areas of the organisation. A dedicated Gender Impact Assessment Toolkit has been developed to ensure compliance with Gender Equality Standards, with assessments applying an intersectionality lens to evaluate the impact of policies, programs, and services on different population groups.

The Service is finalising a comprehensive Workforce Plan that aligns with broader workforce priorities and incorporates gender equality metrics, representation benchmarks, and a strategic approach to supporting equitable growth across all service areas. To ensure accessibility and diversity in recruitment, WWHS has commenced planning a targeted recruitment drive to support individuals facing language barriers.

This initiative aims to:

- assist multilingual applicants in navigating job requirements
- improve access to employment across diverse communities
- strengthen workforce representation from culturally and linguistically diverse backgrounds.

Recruitment processes have been enhanced with a focus on inclusivity, including gender-neutral language, diverse imagery, and targeted marketing for board recruitment. A recruitment officer has been appointed to streamline onboarding, and bursaries and traineeships have been introduced to support retention, skill development, and workforce diversity.

A multi-level authorisation process is now in place to identify and address gender pay gaps, and flexible working arrangements have been extended to a broad range of staff to promote work-life balance. WWHS remains committed to a zero-tolerance approach to sexual harassment, providing ongoing training to all staff and board members to support safe and respectful workplaces, and to empower confident reporting.

WWHS also continues to strengthen relationships with the Victorian Health Organisation Gender Equality Network (VHOGEN), fostering strategic collaboration, shared planning, and integrated reporting to improve gender equality outcomes. Diversity and gender composition are regularly reported across decision-making committees, reinforcing accountability and transparency.

Looking ahead, WWHS will continue to be guided by the GEAP as it strives for a workplace that is healthy, sustainable, resilient, innovative, adaptive, and inclusive. Over the next two years, the Service will remain focused on achieving lasting improvement across all GEAP action areas, ensuring that gender equality is not only embedded within the workforce—but also reflected in the communities it serves.

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 2024-25 there were no projects completed with a certificate of occupancy issued, no emergency orders or building orders issued in relation to buildings and no buildings that have been brought into conformity with building standards during the reporting period.

The major works projects that progressed through the 2024-25 year include:

- Electrical Infrastructure Upgrade
- Energy Efficiency Audits
- Kaniva Nursing Home Redevelopment
- Nhill Hospital Kitchen Redevelopment
- Nhill Hospital Water Infrastructure Upgrade
- Rupanyup Nursing Home Redevelopment.

PUBLIC INTEREST DISCLOSURE ACT 2012

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

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

During 2024-25 the Service was not advised of any Public Interest Disclosures under the Act.

NATIONAL COMPETITION POLICY

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

LOCAL JOBS ACT 2003

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

The Nhill Hospital Kitchen Redevelopment and the Rupanyup Nursing Home Redevelopment projects were contracted for construction.

No projects undertaken by WWHS during 2024-25 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.

CARERS RECOGNITION ACT 2012

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

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

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

SAFE PATIENT CARE ACT 2015

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

ADDITIONAL INFORMATION AVAILABLE ON REQUEST

In compliance with the requirements of the Standing Directions 2018 under the Financial Management Act 1994, details in respect of the items listed below have been retained by the health service and are available on request to the relevant Ministers, Members of Parliament and the public, subject to the provisions of the *Freedom of Information Act 1982.*

The following information must be retained and made available upon request:

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

This information is available on request from:
Janette Lakin
Executive Director of Finance & Administration
Phone: (03) 53914222
Email: Janette.Lakin@wwhs.net.au

ASSET MANAGEMENT ACCOUNTABILITY FRAMEWORK

West Wimmera Health Service has put in place appropriate controls and processes to ensure it is compliant with the mandatory requirements for the Asset Management Accountability Framework.

Attestations

WEST WIMMERA HEALTH SERVICE FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION

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

Gary Simpson
Responsible Officer
West Wimmera Health Service
12 September 2025

CONFLICT OF INTEREST

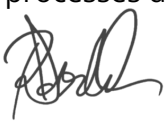
I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC.

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

Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
12 September 2025

DATA INTEGRITY

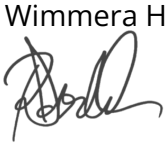
I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. West Wimmera Health Service has critically reviewed these controls and processes during the year.



Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
12 September 2025

INTEGRITY, FRAUD AND CORRUPTION

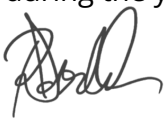
I, Ritchie Dodds, certify that West Wimmera Health Service has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at West Wimmera Health Service during the year.



Ritchie Dodds
Chief Executive Officer
West Wimmera Health Service
12 September 2025

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
12 September 2025

DISCLOSURE INDEX

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

LEGISLATION	REQUIREMENT	PAGE REF.
STANDING DIRECTIONS AND FINANCIAL REPORTING DIRECTIONS		
Report of Operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	1
FRD 22	Purpose, functions, powers and duties	1
FRD 22	Nature and range of services provided	9
FRD 22	Activities, programs and achievements for the reporting period	12-33
FRD 22	Significant changes in key initiatives and expectations for the future	12-33
Management and structure		
FRD 22	Organisational structure	7
FRD 22	Workforce data / employment and conduct principles	16
FRD 22	Workforce inclusion policy	18
FRD 22	Occupational Health and Safety	16
Financial and other information		
FRD 22	Summary of the financial results for the year	51
FRD 22	Significant changes in financial position during the year	50
FRD 22	Operational and budgetary objectives and performance against objectives	50
FRD 22	Subsequent events	50
FRD 22	Details of consultancies under $10,000	53
FRD 22	Details of consultancies over $10,000	53
FRD 22	Disclosure of government advertising expenditure	54
FRD 22	Disclosure of ICT expenditure	53
FRD 22	Asset Management Accountability Framework	58
FRD 22	Disclosure of emergency procurement	N/A
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	52
FRD 22	Disclosure of procurement complaints	N/A
FRD 22	Disclosure of reviews and study expenses	54
FRD 22	Disclosure of grants and transfer payments	54

FRD 22	Application and operation of Freedom of Information Act 1982	55
FRD 22	Compliance with building and maintenance provisions of Building Act 1993	56
FRD 22	Application and operation of Public Interest Disclosure Act 2012	57
FRD 22	Statement on National Competition Policy	57
FRD 22	Application and operation of Carers Recognition Act 2012	57
FRD 22	Additional information available on request	58
FRD 24	Environmental data reporting	34-41
FRD 25	Local Jobs First Act 2003 disclosures	57
Compliance attestation and declaration		
SD 5.1.4	Financial Management Compliance attestation	59
SD 5.2.3	Declaration in Report of Operations	65
	Attestation on Data Integrity	59
	Attestation on managing Conflicts of Interest	59
	Attestation on Integrity, Fraud, and Corruption	59
	Compliance with Health Share Victoria (HSV) Purchasing Policies	59
Other reporting requirements		
	Reporting of outcomes from Statement of Priorities 2024-2025	42-49
	Occupational Violence reporting	17
	Reporting obligations under the Safe Patient Care Act 2015	58
	Reporting of compliance regarding Car Parking Fees (if applicable)	N/A
Financial statements		
Declaration		
SD 5.2.2	Declaration in financial statements	65
Other requirements under Standing Directions 5.2		
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	65
SD 5.2.1(a)	Compliance with Standing Directions	65
SD 5.2.1(b)	Compliance with Model Financial Report	65
Other disclosures as required by FRDs in notes to the financial statements (a)(b)		
FRD 11	Disclosure of Ex gratia Expenses	97
FRD 103	Non-Financial Physical Assets	80
FRD 110	Cash Flow Statements	70
FRD 112	Defined Benefit Superannuation Obligations	77

FRD 114	Financial Instruments – general government entities and public non-financial corporations	92
Legislation		
Freedom of Information Act 1982 (Vic) (FOI Act)		55
Building Act 1993		56
Public Interest Disclosures Act 2012		57
Carers Recognition Act 2012		57
Local Jobs Act 2003		57
Financial Management Act 1994 (b)		59

Notes:
(a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.
(b) Refer to the Model financial statements section (Part two) for further details.

AUDITED FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2025

West Wimmera Health Service

Financial Report

How this report is structured

West Wimmera Health Service presents its Tier 2 audited general purpose financial statements for the financial year ended 30 June 2025 in the following structure to provide users with information about West Wimmera Health Service's stewardship of the resources entrusted to it.

Financial Year ended 30 June 2025

Board member's, accountable officers, 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 Minister for Finance 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 2025 and the financial position of West Wimmera Health Service at 30 June 2025.

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 8 September 2025.

Board Member

Gary Simpson

Chair

West Wimmera Health Service

8 September 2025.

Accountable Officer

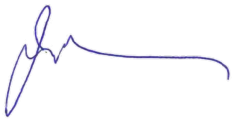
Ritchie Dodds

Chief Executive Officer

West Wimmera Health Service

8 September 2025.

Chief Finance & Accounting Officer



Janette Lakin

Chief Finance and Accounting Officer

West Wimmera Health Service

8 September 2025.

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 2025 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2025 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 Australian Accounting Standards – Simplified Disclosures.
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 (including Independence Standards)* (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 – Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Simone Bohan
as delegate for the Auditor-General of Victoria

MELBOURNE
10 September 2025

Comprehensive Operating Statement

West Wimmera Health Service
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2025

	Note	2025 $'000	2024 $'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1	29,823	29,642
Other sources of income	2.1	33,759	31,202
Non-operating activities		1,131	1,045
Total revenue and income from transactions		**64,713**	**61,889**
Expenses from transactions			
Employee expenses	3.1	(50,668)	(48,105)
Finance costs	6.1	(180)	(74)
Depreciation	4.1(a)	(8,634)	(5,405)
Other operating expenses	3.1	(11,178)	(11,088)
Total Expenses from transactions		**(70,660)**	**(64,672)**
Net result from transactions - net operating balance		**(5,947)**	**(2,783)**
Other economic flows included in net result			
Net gain/(loss) on disposal of property plant and equipment		311	110
Net gain/(loss) on financial instruments		-	(3)
Share of other economic flows from joint arrangements		50	(18)
Other gain/(loss) from other economic flows		(61)	(56)
Total other economic flows included in net result		**300**	**33**
Net result		**(5,647)**	**(2,750)**
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus		-	28,155
Total other comprehensive income		**-**	**28,155**
Comprehensive result		**(5,647)**	**25,405**

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

Balance Sheet

West Wimmera Health Service
Balance Sheet
As at 30 June 2025

	Note	2025 $'000	2024 $'000
Financial assets			
Cash and cash equivalents	6.2	28,460	21,449
Receivables	5.1	5,379	4,500
Total financial assets		**33,839**	**25,949**
Non-financial assets			
Prepayments		541	287
Inventories	5.3	70	87
Property, plant and equipment	4.1	86,447	90,108
Total non-financial assets		**87,058**	**90,482**
Total assets		**120,897**	**116,431**
Liabilities			
Payables	5.4	10,344	6,833
Contract liabilities	5.5	1,542	1,016
Borrowings	6.1	2,124	1,998
Employee benefits	3.1(b)	10,530	9,606
Other liabilities	5.6	21,990	16,963
Total liabilities		**46,530**	**36,417**
Net assets		**74,367**	**80,015**
Equity			
Reserves		80,426	80,426
Contributed capital		27,808	27,808
Accumulated surplus/(deficit)		(33,867)	(28,220)
Total equity		**74,367**	**80,014**

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 2025

	Note	2025 $'000	2024 $'000
Cash Flows from operating activities			
Operating grants from State Government		28,562	27,458
Operating grants from Commonwealth Government		5,389	4,755
Capital grants from State Government		2,774	2,200
Capital grants from Commonwealth Government		49	173
Commercial activity revenue received		22,660	26,263
Donations and bequests received		398	85
GST received from ATO		1,748	1,422
Interest received		1,131	1,045
Other receipts/(payments)		5,794	-
Total receipts		**68,505**	**63,401**
Payments to employees		(50,668)	(48,105)
Payments to suppliers and consumables		(8,230)	(7,893)
Finance costs		(180)	(74)
Other payments		(2,917)	(4,323)
Total payments		**(61,995)**	**(60,395)**
Net cash flows from operating activities		**6,510**	**3,006**
Cash Flows from investing activities			
Proceeds from sale of non-financial assets		355	415
Purchase of non-financial assets		(4,371)	(3,183)
Net cash flows used in investing activities		**(4,016)**	**(2,768)**
Cash flows from financing activities			
Cash advance from the Department of Health		(94)	(90)
Repayment of borrowings and principal portion of lease liabilities		(416)	(336)
Repayment of accommodation deposits		(5,741)	(5,671)
Receipt of accommodation deposits		10,768	10,044
Net cash flows from financing activities		**4,517**	**3,947**
Net increase in cash and cash equivalents held		**7,011**	**4,185**
Cash and cash equivalents at beginning of year		21,449	17,264
Cash and cash equivalents at end of year	6.2	**28,460**	**21,449**

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 2025

	Property, Plant & Equipment Revaluation Surplus	Contributed Capital	Accumulated Surplus/(Deficit)	Total
	$'000	$'000	$'000	$'000
Balance at 1 July 2023	**52,271**	**27,808**	**(25,470)**	**54,609**
Net result for the year	-	-	(2,750)	(2,750)
Other comprehensive income for the year	28,155	-	-	28,155
Balance at 30 June 2024	**80,426**	**27,808**	**(28,220)**	**80,014**
Net result for the year	-	-	(5,647)	(5,647)
Other comprehensive income for the year	-	-	-	-
Balance at 30 June 2025	**80,426**	**27,808**	**(33,867)**	**74,367**

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 2025.

West Wimmera Health Service is a not-for-profit entity established as a public agency on 17th August 1995, under the *Health Services Act 1998 (Vic).* A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1: Basis of preparation

These financial statements are general purpose financial statements which have been prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and *Financial Reporting Direction 101 Application of Tiers of Australian Accounting Standards* (FRD 101).

West Wimmera Health Service is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with *Australian Accounting Standards – Simplified Disclosures*. West Wimmera Health Service's prior year financial statements were general purpose financial statements prepared in accordance with *Australian Accounting Standards* (Tier 1). As West Wimmera Health Service is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These general-purpose financial statements have been prepared in accordance with the FMA and applicable *Australian Accounting Standards* (AASs), which include interpretations, issued by the *Australian Accounting Standards Board* (AASB).

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements have been prepared on a going concern basis (refer to Note 1.6 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 sums of components are due to rounding.

The annual financial statements were authorised for issue by the Board of Directors of West Wimmera Health Service on 8 September 2025.

Note 1.2: Abbreviations and terminology used in the financial statements

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

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

Note 1.3: Joint arrangements

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

West Wimmera Health Service has the following joint arrangement:

- Grampians Regional Health Alliance (GRHA)–joint venture

Details of the joint arrangement are set out in Note 8.2.

Note 1.4: Material accounting estimates and judgements

Management makes 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 in future periods that are affected by the revision.

The material accounting judgements and estimates used, and any changes thereto, are disclosed within the relevant accounting policy.

Note 1.5: 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 1.6: Economic dependency

The Service is a public health service governed and managed in accordance with the Health Services Act 1988 (Vic) and its results form part of the Victorian General Government consolidated financial position.

The Service provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health, and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Health Service operations and on that basis, the financial statements have been prepared on a going concern basis.

Note 2: Funding delivery of our services

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

Structure

Note 2.1: Revenue and income from transactions

Note 2.1: Revenue and income from transactions

	Note	2025 $'000	2024 $'000
Revenue from contracts with customers	2.1(a)	29,823	29,642
Other sources of income	2.1(b)	33,759	31,202
Non-operating activities		1,131	1,045
Total revenue and income from transactions		**64,713**	**61,889**

Note 2.1(a) Revenue from contracts with customers

	2025 $'000	2024 $'000
Government grants (State) - Operating	26	45
Government grants (Commonwealth) - Operating	5,389	4,755
Patient and resident fees	24,095	24,455
Commercial activities	313	387
Total revenue from contracts with customers	**29,823**	**29,642**

How we recognise revenue and income from transactions

Government grants

Revenue from government operating grants that are enforceable and contain sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15.

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

This policy applies to each of the Service's revenue streams, with information detailed below relating to the Service's material 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.

Government grant	Performance obligation
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 AN-ACC 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 are a mixture of agreed targets and outcomes. Targets can be a mixture of contacts, caseloads, internally generated targets around funding parameters, externally set targets for outcomes and through acquittal processes.
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.

Note 2.1(b) Other sources of income

	Note	2025 $'000	2024 $'000
Government grants (State) - Operating		28,536	27,413
Government grants (State) - Capital		2,785	2,023
Government grants (Commonwealth) - Capital		-	176
Other capital purpose income		49	173
Assets received free of charge or for nominal consideration	2.1(c)	398	85
Other income from operating activities		1,991	1,332
Total other sources of income		**33,759**	**31,202**

How we recognise other sources of income

Government grants

The Service recognises income of not-for-profit entities under AASB 1058 where it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations or that are not enforceable, is recognised when the Service has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Service recognises any related contributions by owners, increases in liabilities, decreases in assets or revenue (related amounts) in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 *Contributions*
- revenue or contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16 *Leases*
- a financial instrument, in accordance with AASB 9 *Financial Instruments*
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets.*

Capital grants

Where the Service receives a capital grant, it recognises a liability equal to the financial asset received less amounts recognised under other *Australian Accounting Standards*. Income is recognised in accordance with AASB 1058, 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.

Note 2.1(c): Fair value of assets and services received free of charge or for nominal consideration

	2025 $'000	2024 $'000
Cash donations and gifts	386	10
Personal protective equipment and other consumables	12	75
Total fair value of assets and services received free of charge or for nominal consideration	**398**	**85**

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

Contributions of assets received free of charge or for nominal consideration are recognised at their fair value when the Service obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

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

Non-cash contributions from the Department of Health

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

Supplier	Description
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for the Service which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Victorian Infrastructure Delivery Authority	The Department of Health made payments to the Victorian Infrastructure Delivery Authority to fund capital works projects during the year ended 30 June 2025, on behalf of the Service.

Note 3: The cost of delivering our services

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

Structure

Note 3.1: Expenses incurred in the delivery of services

Note 3.1: Expenses incurred in the delivery of services

	Note	2025 $'000	2024 $'000
Employee expenses	3.1(a)	50,668	48,105
Other operating expenses	3.1(c)	11,178	11,088
Total expenses incurred in the delivery of services		**61,846**	**59,193**

Note 3.1(a) Employee expenses

	2025 $'000	2024 $'000
Salaries and wages	39,529	38,616
Defined contribution superannuation expense	4,197	3,840
Defined benefit superannuation expense	34	57
Agency expenses	4,569	3,823
Fee for service medical officer expenses	2,339	1,770
Total employee expenses	**50,668**	**48,105**

How we recognise employee expenses

Employee expenses include salaries and wages, fringe benefits tax, leave entitlements, termination payments, WorkCover payments and agency expenses.

The amount recognised in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period.

The defined benefit plan(s) provides benefits based on year of service and final average salary. The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. The Service does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Service accounts for contributions to these plans as if they were defined contribution plans.

The Department of Treasury and Finance discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability.

Note 3.1(b) Employee-related provisions

	2025	2024
	$'000	$'000
Current provisions for employee benefits		
Accrued days off	170	148
Annual leave	3,400	3,110
Long service leave	4,763	4,418
Provision for on-costs	1,112	1,009
Total current provisions for employee benefits	**9,445**	**8,685**
Non-current provisions for employee benefits		
Long service leave	953	808
Provision for on-costs	132	113
Total non-current provisions for employee benefits	**1,085**	**921**
Total provisions for employee benefits	**10,530**	**9,606**

How we recognise employee-related provisions

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

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

Annual leave and accrued days off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because the Service does not have an unconditional right to defer settlement 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. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

Provisions

Employment on-costs such as workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Note 3.1(c) Other operating expenses

	2025	2024
	$'000	$'000
Other operating expenses		
Drug supplies	117	156
Medical and surgical supplies (including Prostheses)	1,875	1,470
Diagnostic and radiology supplies	29	29
Other supplies and consumables	6,209	6,238
Fuel, light, power and water	771	790
Repairs and maintenance	683	779
Maintenance contracts	412	390
Medical indemnity insurance	470	460
Other administration expenses	612	776
Total other operating expenses	**11,178**	**11,088**

How we recognise other operating expenses

Expense recognition

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

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.

The following lease payments are recognised on a straight-line basis:

- short term leases – leases with a term of twelve months or less, and
- low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than $10,000.

Variable lease payments that are not included in the measurement of the lease liability, i.e. variable lease payments that do not depend on an index or a rate such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occurs. The Service's variable lease payments during the year ended 30 June 2025 was nil.

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

The DH also makes certain payments on behalf of the Service. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue (Refer to Note 2.1(b)) and recording a corresponding expense.

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 services.

Structure

Note 4.1: Property, plant and equipment
Note 4.2: Depreciation

Note 4.1 Property, plant and equipment

	2025 $'000	2024 $'000
Land at fair value	2,580	2,580
Total land	**2,580**	**2,580**
Buildings at fair value	78,979	77,278
Less accumulated depreciation	(6,968)	-
Total buildings	**72,011**	**77,278**
Plant, equipment and vehicles at fair value	16,935	16,070
Less accumulated depreciation	(11,767)	(11,078)
Total Plant, equipment and vehicles at fair value	**5,168**	**4,992**
Right of use (RoU) assets - motor vehicles	2,510	2,318
Less accumulated depreciation	(500)	(519)
Total ROU assets - motor vehicles	**2,010**	**1,799**
Works in progress at cost	4,678	3,459
Total Works in progress at cost	**4,678**	**3,459**
Total	**86,447**	**90,108**

How we recognise property, plant and equipment

Items of property, plant and equipment are initially measured at cost and are subsequently measured at fair value less accumulated depreciation and impairment. 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.

How we recognise right-of-use assets

When the Service enters a contract, which provides the health services 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.

Continued how we recognise right-of-use assets

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 assets 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.

The Service has applied the exemption permitted under FRD 104 *Leases*, consistent with the optional relief in AASB 16 Aus 25.1. Under this exemption, the Service is not required to apply fair value measurement requirements to right-of-use assets arising from leases with significantly below-market terms and conditions, where those leases are entered into principally to enable the entity to further its objectives.

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 7.3.

4.1(a) Reconciliation of the carrying amount of each class of asset.

	Land	Buildings	Plant, equipment & vehicles	RoU assets - motor vehicles	Works in progress	Total
	$'000	$'000	$'000		$'000	$'000
Balance at 1 July 2024	**2,580**	**77,278**	**4,992**	**1,799**	**3,459**	**90,108**
Additions	-	214	937	1,189	3,220	5,560
Additions/(disposals) - GRHA	-	-	3	-	-	3
Disposals	-	-	(37)	(553)	-	(590)
Revaluation increments/(decrements)	-	-	-	-	-	-
Net transfers between classes	-	1,487	514	-	(2,001)	-
Depreciation	-	(6,968)	(1,241)	(425)	-	(8,634)
Balance at 30 June 2025	**2,580**	**72,011**	**5,168**	**2,010**	**4,678**	**86,447**

Fair value assessments have been performed for all classes of assets in this purpose group and the decision was made that the movements were not material (less than or equal to 10%). As such, an independent revaluation was not required per FRD 103. In accordance with FRD 103, the Service has elected to apply the practical expedient in FRD 103 *Non-Financial Physical Assets* and has therefore not applied the amendments to AASB 13 *Fair Value Measurement*. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with the Service's revaluation cycle.

4.1(b) Impairment of property, plant and equipment

The recoverable amount of the primarily non-financial physical assets of the Service, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 Fair Value Measurement, with the consequence that AASB 136 Impairment of Assets does not apply to such assets that are regularly revalued.

Note 4.2: Depreciation

How we recognise depreciation

All 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 are depreciated 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 exercising a purchase option, the specific right-of-use asset is depreciated over the useful life of the underlying asset.

Useful lives of non-current assets

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

	2025	2024
Buildings	3 to 50 years	20 - 100 years
Plant and equipment	2 - 10 years	2 - 10 years
Vehicles (including leased assets)	0 - 10 years	0 - 10 years

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 Impairment of financial assets
Note:5.3 Inventories
Note:5.4 Payables
Note:5.5 Contract liabilities
Note:5.6 Other liabilities

Note:5.1 Receivables

	Note	2025 $'000	2024 $'000
Current receivables			
Contractual			
Inter hospital debtors		399	208
Trade receivables		439	763
Sundry debtors - GRHA		828	190
Patient fees		108	251
Tenant bond monies held		24	25
Allowance for impairment losses	5.2	(16)	(16)
Accrued revenue		681	646
Amounts receivable from governments and agencies		1	21
Total contractual receivables		**2,464**	**2,088**
Statutory			
GST receivable		145	113
Total statutory receivables		**145**	**113**
Total current receivables		**2,609**	**2,201**
Non-current receivables			
Contractual			
Long service leave - Department of Health		2,770	2,299
Total contractual receivables		**2,770**	**2,299**
Total non-current receivables		**2,770**	**2,299**
Total receivables		**5,379**	**4,500**
(i) Financial assets classified as receivables			
Total receivables		5,379	4,500
GST receivable		(145)	(113)
Total financial assets classified as receivables	7.1	**5,234**	**4,387**

How we recognise receivables

Receivables consist of:

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

Statutory receivables, including Goods and Services Tax (GST) input tax credits that are recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The 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.

Note:5.2 Impairment of financial assets

	Note	2025 $'000	2024 $'000
Impairment loss on contractual receivables			
From transactions	5.1	(16)	(16)
		(16)	**(16)**

How we recognise impairment of financial assets

The Service records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's expected credit loss approach. The Service's contractual receivables and statutory receivables are subject to this impairment assessment. Contract assets recognised are also subject to the impairment requirement of AASB 9, however contract assets are immaterial.

The Service applies the simplified approach, which requires the loss allowances to always be measured at an amount equal to lifetime expected credit losses. The loss allowance is based on assumptions about risk of default and expected loss rates.

Contractual receivables at amortised cost

The Service has grouped contractual receivables on shared credit risk characteristics and days past due and has selected the expected credit loss rate based on the Service's history, existing market conditions, as well as forward looking estimates at the end of the financial year.

The expected credit loss rates applied on 30 June 2025 vary from 0% for contractual receivables that are current to 4% for contractual receivables that are more than 90 days past due (30 June 2024: from 0.0% to 0.1%).

Statutory receivables at amortised cost

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, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected credit losses. No loss allowance has been recognised.

Note:5.3 Inventories

	2025	2024
	$'000	$'000
Current inventories		
Supplies and consumables	70	87
Total inventories	**70**	**87**

How we recognise inventories

Inventories include goods held either for sale, consumption or for distribution at no or nominal cost in the ordinary course of business operations. It excludes depreciable assets.

Inventories are measured at the lower of cost and net realisable value.

Note:5.4 Payables

	Note	2025	2024
		$'000	$'000
Current payables			
Contractual			
Trade creditors		190	299
Trade creditors - GRHA		34	5
Accrued salaries and wages		1,288	1,486
Accrued expenses		1,328	2,087
Deferred capital grant income	5.4(a)	7,504	2,956
Inter hospital creditors		-	1
Total contractual payables		**10,344**	**6,833**
Total payables		**10,344**	**6,833**
(i) Financial liabilities classified as payables			
Total payables		10,344	6,833
Deferred grant income		(7,504)	(2,956)
Total financial liabilties classified as payables	7.1	**2,840**	**3,878**

How we recognise payables

Payables consist of:

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

Statutory payables, including Goods and Services Tax (GST) payable 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 5.4(a) Movement in deferred capital grant income

	2025 $'000	2024 $'000
Opening balance of deferred capital grant income	2,956	3,972
Grant consideration for capital works received during the year	7,333	1,007
Deferred capital grant income recognised as income due to completion of capital works	(2,785)	(2,023)
Closing balance of deferred capital grant income	**7,504**	**2,956**

How we recognise deferred capital grant income

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

Capital grant income is recognised progressively as the asset is constructed, since this is the time when the 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, the Service has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Note:5.5 Contract liabilities

	2025 $'000	2024 $'000
Current		
Contract liabilities	1,542	1,016
Total current contract liabilities	1,542	1,016
Total contract liabilities	**1,542**	**1,016**

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.

Note:5.6 Other liabilities

	Note	2025 $'000	2024 $'000
Current monies held in trust			
Patient monies	7.1	7	12
Refundable accommodation deposits	7.1	21,966	16,936
Other monies		17	15
Total current monies held in trust		**21,990**	**16,963**
*** Represented by:**			
- Cash assets		21,990	16,963
		21,990	**16,963**

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.

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

Note 6.1 Borrowings

	Note	2025 $'000	2024 $'000
Current borrowings			
Lease liability	6.1(a)	925	954
Advances from government		102	102
Total current borrowings		**1,027**	**1,056**
Non-current borrowings			
Lease liability	6.1(a)	1,097	848
Advances from government		-	94
Total non-current borrowings		**1,097**	**942**
Total borrowings	7.1	**2,124**	**1,998**

How we recognise borrowings

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

					Maturity Dates				
30 June 2025	**Note**	**Weighted average interest rate (%)**	**Carrying Amount $'000**	**Nominal Amount $'000**	**Less than 1 Month $'000**	**1-3 Months $'000**	**3 months - 1 Year $'000**	**1-5 Years $'000**	**Over 5 years $'000**
Lease liabilities	6.1	3.87%	2,022	2,022	-	-	925	1,097	-
Advances from government	6.1	3.20%	102	102	-	-	102	-	-
Total Financial Liabilities			**2,124**	**2,124**	**-**	**-**	**1,027**	**1,097**	**-**

					Maturity Dates				
30 June 2024	**Note**	**Weighted average interest rate (%)**	**Carrying Amount $'000**	**Nominal Amount $'000**	**Less than 1 Month $'000**	**1-3 Months $'000**	**3 months - 1 Year $'000**	**1-5 Years $'000**	**Over 5 years $'000**
Lease liabilities	6.1	3.71%	1,802	1,802	-	-	954	848	-
Advances from government	6.1	2.95%	196	196	-	-	102	94	-
Total Financial Liabilities			**1,998**	**1,998**	**-**	**-**	**1,056**	**942**	**-**

Interest expense

	2025 $'000	2024 $'000
Interest on lease liabilities	(172)	(62)
Interest on advances from government	(8)	(12)
Total interest expense	**(180)**	**(74)**

Interest expense includes costs incurred in connection with the borrowing of funds and includes interest component of lease repayments and the increase in financial liabilities.

Interest expense is recognised in the period in which it is incurred.

The Service recognises borrowing costs immediately as an expense, even where they are directly attributable to the acquisition, construction or production of a qualifying asset.

Note 6.1(a) Lease liabilities

The Services' lease liabilities are summarised below:

	2025 $'000	2024 $'000
Current lease liabilities		
Lease liability	925	954
Total current lease liabilities	**925**	**954**
Non-current lease liabilities		
Lease liability	1,097	847
Total non-current lease liabilities	**1,097**	**847**
Total lease liabilities	**2,022**	**1,802**

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

	2025 $'000	2024 $'000
Not longer than one year	999	994
Longer than one year but not longer than five years	1,162	814
Longer than five years	-	71
Minimum future lease liability	**2,161**	**1,879**
Less unexpired finance expenses	(139)	(77)
Present value of lease liability	**2,022**	**1,802**

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.

All leases are recognised on the balance sheet, with the exception of low value leases (less than $10,000 AUD) and short-term leases of less than 12 months. The Service has elected to apply the practical expedients for short-term leases and leases of low-value assets. As a result, no right-of-use asset or lease liability is recognised for these leases; rather, lease payments are recognised as an expense on a straight-line basis over the lease term, within "other operating expenses" (refer to Note 3.1).

The Service's lease arrangements consist of the following:

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

Initial measurement

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

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

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

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

	Note	2025 $'000	2024 $'000
Cash on hand (excluding monies held in trust)		3	3
Cash at bank (excluding monies held in trust)		662	604
Cash at bank - GRHA (excluding monies held in trust)		481	267
Deposits at call (excluding monies held in trust)		5,946	4,232
Total cash held for operations		**7,092**	**5,106**
Cash at bank (monies held in trust)		21,368	16,343
Total cash held as monies in trust		**21,368**	**16,343**
Total cash and cash equivalents	7.1	**28,460**	**21,449**

Note 6.3 Commitments for expenditure

30 June 2025	Less than 1 year $'000	1-5 Years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	9,626	29	-	9,655
Operating expenditure commitments	-	-	-	-
Total commitments (inclusive of GST)	**9,626**	**29**	**-**	**9,655**
Less GST recoverable	(875)	(3)	-	(878)
Total commitments (exclusive of GST)	**8,751**	**26**	**-**	**8,777**

30 June 2024	Less than 1 year $'000	1-5 Years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	1,202	-	-	1,202
Operating expenditure commitments	-	-	-	-
Total commitments (inclusive of GST)	**1,202**	**-**	**-**	**1,202**
Less GST recoverable	(109)	-	-	(109)
Total commitments (exclusive of GST)	**1,093**	**-**	**-**	**1,093**

How we disclose our commitments

Our commitments relate to expenditure.

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 Financial instruments, contingencies and valuation judgements

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

Structure

Note 7.1: Financial instruments
Note 7.2: Contingent assets and contingent liabilities
Note 7.3: Fair value determination

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.*

30 June 2025	Note	Carrying amount $'000	Net gain/(loss) $'000	Total interest income/ (expense) $'000
Financial assets at amortised cost				
Cash and cash equivalents	6.2	28,460	-	1,131
Receivables	5.1	5,234	-	-
Total financial assets [i]		**33,694**	**-**	**1,131**
Financial liabilities at amortised cost				
Payables	5.4	2,840	-	-
Borrowings	6.1	2,124	-	(180)
Other financial liabilities - RAD's	5.6	21,966	-	-
Other financial liabilities	5.6	7	-	-
Total financial liabilities [i]		**26,937**	**-**	**(180)**

30 June 2024	Note	Carrying amount	Net gain/(loss) $'000	Total interest income/ (expense) $'000
Financial assets at amortised cost				
Cash and cash equivalents	6.2	21,449	-	1,045
Receivables	5.1	4,387	-	-
Total financial assets [i]		**25,836**	**-**	**1,045**
Financial liabilities at amortised cost				
Payables	5.4	3,878	-	-
Borrowings	6.1	1,998	-	(74)
Other financial liabilities - RAD's	5.6	16,936	-	-
Other financial liabilities	5.6	27	-	-
Total financial liabilities [i]		**22,839**	**-**	**(74)**

[i] The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable and revenue in advance).

How we categorise financial instruments

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
- receivables (excluding statutory receivables).

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), 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 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 Contingent assets and contingent liabilities

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

	2025 $'000	2024 $'000
Contingent assets		
Quantifiable		
Bank guarantees held for capital projects	433	-
Total quantifiable contingent assets	**433**	**-**

	2025 $'000	2024 $'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 7.3 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
- Property, plant and equipment and
- 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.

Fair value determination: non-financial physical assets

AASB 2010-10 Amendments to *Australian Accounting Standards* – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities amended AASB 13 *Fair Value Measurement* by adding Appendix F Australian Implementation Guidance for Not-for-Profit Public Sector Entities. Appendix F explains and illustrates the application of the principals in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable to annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of all of the Service's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2025 using VGV indices does not identify material changes in value. In accordance with FRD 103, the Service will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

For all assets measured at fair value, the Service considers the current use as its highest and best use.

Non-specialised land, non-specialised buildings and investment properties

Non-specialised land, non-specialised buildings, investment properties and cultural assets 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. From this analysis, an appropriate rate per square metre has been applied to the asset.

Specialised land and specialised buildings

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

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

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible.

For the Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Vehicles

Vehicles are valued using the current replacement cost method. 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 an experienced fleet manager in the Service who sets relevant depreciation rates during use to reflect the utilisation of the vehicles.

Furniture, fittings, plant and equipment

Furniture, fittings, plant and equipment (including medical equipment, computers and communication equipment) are held at fair value. When plant and equipment is specialised in use, such that it is rarely sold, fair value is determined using the current replacement cost method.

Significant assumptions

Asset class	Valuation technique	Significant assumption	Range (weighted average)[(i)]
Specialised land	Market approach	Community Service Obligations adjustment	50-70% (60%)[(ii)]
Specialised buildings	Current replacement cost approach	Cost per square metre	$1,000 - $1,500/m^2 ($1,300)
		Useful life	30 - 60 years (45 years)
Vehicles	Current replacement cost approach	Cost per unit	$9,000 - $10,000 ($9,500 per unit)
		Useful life	3 - 5 years (3 years)
Plant, equipment, furniture and fittings	Current replacement cost approach	Cost per unit	$3,000 - $4,000 ($3,500 per unit)
		Useful life	5 - 10 years (7 years)

(i) Illustrations on the valuation techniques and significant assumptions and unobservable inputs are indicative and should not be directly used without consultation with the health service's independent valuer

(ii) CSO adjustments ranging from 50% to 70% were applied to reduce the market approach value for West Wimmera Health Service's specialised land, with the weighted average 60% reduction applied

Note 8 Other disclosures

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

Structure

Note 8.1 Ex-gratia expenses

Ex gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write off) that are not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

Note 8.2 Joint arrangements

	Principal Activity	Ownership Interest 2025 %	Ownership Interest 2024 %
Grampians Rural Health Alliance	The member entities have committed to the establishment of: *Information Technology Services*	5.02	4.69

	2025 $'000	2024 $'000
Total revenue and income	603	463
Total expenses	568	481
Total net result	35	(18)
Comprehensive result for the year	35	(18)
Total assets	1,463	601
Total liabilities	1,198	387
Total equity	265	214

Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operation at balance date. The Service is involved in a joint arrangement where control and decision-making is shared with other parties. The Service has determined the entities detailed in the above table is a joint operation and therefore recognises its share of assets, liabilities, revenues and expenses in accordance with its rights and obligations under the arrangement.

Note 8.3 Responsible persons disclosures

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

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	27 Jun 2022 - 30 Jun 2025
Minister for Ambulance Services	2 Oct 2023 - 30 Jun 2025
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	2 Oct 2023 - 30 Jun 2025
Minister for Ageing	2 Oct 2023 - 30 Jun 2025
Minister for Multicultural Affairs	2 Oct 2023 - 30 Jun 2025
The Honourable Lizzy Blandthorn MP:	
Minister for Children	2 Oct 2023 - 30 Jun 2025
Minister for Disability	2 Oct 2023 - 30 Jun 2025
Governing Board	
Mrs Katherine Colbert (Chair of the Board)	1 Jul 2024 - 30 Jun 2025
Mr Matthew Jukes	1 Jul 2024 - 28 Feb 2025
Mr Gary Simpson	1 Jul 2024 - 30 Jun 2025
Ms Sharon Tooley	1 Jul 2024 - 30 Jun 2025
Ms Felicity Walsh	1 Jul 2024 - 30 Jun 2025
Mrs Amanda Wilson	1 Jul 2024 - 30 Jun 2025
Mrs Joanne Martin	1 Jul 2024 - 30 Jun 2025
Ms Margaret (Meg) Sleeman	1 Jul 2024 - 30 Jun 2025
Ms Kendra Clegg	1 Jul 2024 - 30 Jun 2025
Mr Bernard Young	1 Jul 2024 - 30 Jun 2025
Accountable Officer	
Ritchie Dodds (Chief Executive Officer)	1 Jul 2024 - 30 Jun 2025

Remuneration of Responsible Persons

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

Income Band	2025 No	2024 No
$0 - $9,999	9	11
$10,000 - $19,000	1	-
$280,000 - $289,999	-	-
$300,000 - $309,999	1	1
Total Numbers	**11**	**12**

	2025 $'000	2024 $'000
Total remuneration received or due & receivable by Responsible Persons from reporting entity amounted to:	**377**	**349**

Amounts relating to the Governing Board Members and Accountable Officer of the Service's controlled entities are disclosed in their own financial statements. Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

Note 8.4 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 comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated, and a number of executive officers retired, resigned or were retrenched in the past year. This has had a significant impact on remuneration figures for the termination benefits category.

	Total Remuneration	
	2025 $'000	2024 $'000
Total remuneration [i]	1,266	1,286
Total number of executives	5	6
Total annualised employee equivalent [ii]	5.0	5.8

[i] The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of West Wimmera Health Service under AASB 124 *Related Party Disclosures* and are also reported within Note 8.3 Related Parties.

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

Note 8.5: 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.

Significant transactions with government related entities

The Service received funding from the Department of Health of $27.4m (2024: $26.6m) and nil indirect contributions (2024: $281k). Balances outstanding as at 30 June 2025 are nil (2024 nil).

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

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

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

Key management personnel

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.

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

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

Remuneration of key management personnel

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

	2025	2024
	$'000	$'000
Total compensation - KMPs [i]	**1,643**	**1,635**

[i] KMPs are also reported in Note 8.3 Responsible Persons or Note 8.4 Remuneration of Executives.

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 occurs 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 2025 (2024: none).

There were no related party transactions required to be disclosed for the Service Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

Note 8.6 Remuneration of auditors

	2025	2024
	$'000	$'000
Victorian Auditor-General's Office		
Audit of the financial statements	29	28
Total remuneration of auditors	**29**	**28**

Note 8.7 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.