NORTHEAST HEALTH WANGARATTA

ANNUAL REPORT

2025 - 2026





Northeast Health Wangaratta acknowledges the Traditional Custodians of the land on which we work and pays respect to their Elders past, present and emerging.

We respect and celebrate all forms of diversity. We welcome and value people from all walks of life to access our services and join our team.

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Report from the Board Chair and Chief Executive Officer

We are pleased to present the 2025-26 Annual Report for Northeast Health Wangaratta (NHW), prepared in accordance with the *Health Services Act 1988* and the *Financial Management Act 1994*. This report reflects our commitment to accountability, transparency and continuous improvement as we work towards our vision of Exceptional healthcare for Northeast communities. Guided by this vision, we continue to deliver safe, person-centred, high-quality care while strengthening the health and wellbeing of the communities we serve across north east Victoria.

This year has been one of significant achievement, marked by innovation, collaboration and investment in the future of healthcare across our region. Guided by our purpose to provide safe, person-centred and high-quality care, we have continued to strengthen our services while responding to the evolving needs of our community.

A major milestone was the launch of our Strategic Plan 2025-2028, developed following extensive consultation. Through significant engagement with our community, staff, consumers and stakeholders, the plan sets a clear direction for the next four years and reflects the priorities that matter most to the people we serve.

Supporting this work, we also launched our Workforce Plan 2025-2028, providing a roadmap to attract, retain and develop the skilled workforce needed to meet the growing healthcare needs of our region. We further demonstrated our commitment to creating an inclusive workplace and health service through the launch of our Disability Action Plan 2026-2028, reinforcing our focus on improving accessibility, reducing barriers and fostering greater participation for people with disability.

Workforce sustainability remained a key focus throughout the year. We celebrated the completion of our Key Worker Accommodation project, delivered ahead of schedule and under budget. Comprising nine modern dwellings with 16 beds, the development provides much-needed accommodation for healthcare workers relocating to our region and plays an important role in supporting recruitment and retention while easing pressure on the local housing market.

Collaboration continued to strengthen healthcare across north east Victoria. In partnership with the Royal Melbourne Hospital, NHW introduced Virtual Wards in Haematology and Neurology, enabling more patients to receive specialist care closer to home while reducing the need to travel to metropolitan centres. We also continued to expand our successful Timely Emergency Care (TEC2) program through the introduction of a seven-day patient flow model, improving discharge planning and supporting timely access to care across the hospital.

Our partnership with Austin Health further strengthened our surgical workforce, enhancing specialist capability and supporting sustainable surgical services for our community. We were also proud to launch a new Women's Health Clinic in collaboration with Gateway Health, and through funding from the Department of Health, improving access to specialised women's healthcare closer to home.

Our commitment to delivering exceptional clinical care was recognised on the international stage when NHW was awarded Gold Status in the World Stroke Organisation Angels Awards, acknowledging the outstanding work of our multidisciplinary stroke team in delivering timely, evidence-based stroke care.

This year also highlighted the extraordinary generosity of our community. Thanks to the support of local individuals, businesses and community organisations, we successfully raised more than $39,000 to purchase new patient beds, improving comfort and safety for patients across our hospital. Earlier in the year, our community also helped raise $75,000 to purchase two neonatal resuscitation units, ensuring our smallest patients continue to receive the very best start to life. These fundraising successes demonstrate the remarkable connection our community has with its local health service and reinforce the important role community partnerships play in helping us enhance patient care.

We continued to strengthen our commitment to Aboriginal health and cultural safety. Throughout the year we expanded our partnerships with local Aboriginal communities through regular walk-throughs with Community Elders, introduced Aboriginal baby milestone photography within Maternity, provided Indigenous-designed scrubs to clinical staff and increased direct patient engagement through our Aboriginal Health Team. These initiatives continue to strengthen relationships, improve cultural safety and ensure care is delivered in partnership with Aboriginal communities.

Our 150 volunteers continued to play an invaluable role across NHW, generously contributing their time, skills and compassion to support patients, residents, visitors and staff. Whether welcoming visitors, assisting in clinical and community settings, supporting fundraising activities or providing comfort and companionship, our volunteers make a meaningful difference every day. Their dedication strengthens the care we provide and reflects the strong connection between NHW and the community we serve. We extend our sincere thanks to every volunteer for their ongoing commitment and the countless hours they contribute to improving the experience of those who access our services.

We were delighted to welcome two new Life Governors to Northeast Health Wangaratta in recognition of their outstanding service and contribution to healthcare. We congratulate Lois Foley, former Theatre Unit Manager, and Mr Peter Thomas, former Head of General Surgery, on this well-deserved honour.

Our Board also experienced a year of transition. We extend our sincere thanks to Cheryl Clutterbuck, who concluded ten years of dedicated service as a Board Director. Cheryl's leadership, insight and commitment have made a lasting contribution to NHW. We also warmly welcomed Clare Kiely to the Board and look forward to the experience and perspective she brings to our organisation.

One of NHW's greatest strengths continues to be its people. This year we again recognised the remarkable dedication of our staff through our Years of Service Awards, celebrating those who have devoted many years to caring for our community. These milestones reflect not only individual commitment but also the culture of compassion, professionalism and excellence that defines NHW.

We are proud to have honoured 104 long-serving staff in 2025, recognising between 10 and 45 years of service. This is a testament to the commitment and dedication of our people.

- 35 staff recognised for 10 years of service
- 17 staff recognised for 15 years of service
- 19 staff recognised for 20 years of service
- 19 staff recognised for 25 years of service
- 10 staff recognised for 30 years of service
- 1 staff recognised for 35 years of service
- 2 staff recognised for 40 years of service
- 1 staff recognised for 45 years of service

The achievements outlined throughout this report are only possible because of the dedication of our staff, volunteers, Board Directors, partners, consumers and community. Exceptional Care starts with Exceptional people and together, we continue to build a stronger, more connected and sustainable health service for the communities we serve.

We thank everyone who has contributed to NHW throughout the year and look forward to continuing to deliver on our vision of Exceptional healthcare for Northeast communities.





Ruth Kneebone
Board Chair





Libby Fifis
Chief Executive Officer

Our Strategic Plan



Nature and range of services provided

NHW is the specialist referral hospital for the Central Hume region of north east Victoria. Our organisation meets the healthcare needs of 30,000+ people in the Rural City of Wangaratta, our primary catchment, with an additional 60,000+ people in our secondary catchment – totalling over 90,000 people. Acute inpatient and community services are located in Green Street Wangaratta and our Residential Aged Care Facility, Illoura, is located off site in College Street Wangaratta.

Clinical services provided on the Green Street campus include accident and emergency, critical and intensive care, general surgery, orthopaedics, urology, obstetrics, gynaecology, paediatrics, general medicine, oncology, renal dialysis, rehabilitation, dental, medical imaging, community nursing, allied health and outpatient services. Our staff also provide a range of preventative health programs. The 72-bed facility at Illoura Residential Aged Care provides 67 high-care residential aged care and 5 transition care beds.

Disclosure Index

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

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Responsible Bodies Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations for Northeast Health Wangaratta for the year ended 30 June 2026.



Ruth Kneebone
Board Chair
Northeast Health Wangaratta

24 July 2026

Northeast Health Wangaratta Financial Management Compliance Attestation Statement
I, Ruth Kneebone, on behalf of the Responsible Body, certify that Northeast Health Wangaratta has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and instructions.



Ruth Kneebone
Board Chair
Northeast Health Wangaratta

24 July 2026

Data Integrity Declaration
I, Libby Fifis, certify that Northeast Health Wangaratta has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Northeast Health Wangaratta has critically reviewed these controls and processes during the year.



Libby Fifis
Chief Executive Officer
Northeast Health Wangaratta

24 July 2026

Conflict of Interest Declaration
I, Libby Fifis, certify that Northeast Health Wangaratta 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 Northeast Health Wangaratta 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.



Libby Fifis
Chief Executive Officer
Northeast Health Wangaratta

24 July 2026

Integrity, Fraud and Corruption Declaration

I, Libby Fifis, certify that Northeast Health Wangaratta has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Northeast Health Wangaratta during the year.



Libby Fifis
Chief Executive Officer
Northeast Health Wangaratta

24 July 2026

Compliance with Health Share Victoria (HSV) Purchasing Policies

I, Libby Fifis, certify that Northeast Health Wangaratta 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, except for the following material non-compliance issues:

The Audit of NHW's compliance with the 2017 Health Share Victoria Purchasing Policies 1-5 identified partial compliance with purchasing policy 1. Continued systems and framework development supports our progress to achieve full compliance.



Libby Fifis
Chief Executive Officer
Northeast Health Wangaratta

24 July 2026

Staff

Labour Category	June current month FTE		Average monthly FTE	
	2025	2026	2025	2026
Nursing	552	543	547	545
Administration and Clerical	149	154	155	155
Medical Support	83	86	80	84
Hotel and Allied Services	149	153	148	154
Medical Officers	2	2	3	2
Hospital Medical Officers	95	111	89	99
Sessional Clinicians	17	23	17	20
Ancillary Staff (Allied Health)	88	99	83	96
Grand Total	**1135**	**1171**	**1120**	**1155**

Public Sector Values and Employment Principles have been incorporated into Northeast Health Wangaratta's induction and leadership programs. Recruitment and selection training programs promote decisions based on merit and equity. Employees are classified in workforce data collections. Northeast Health Wangaratta is an Equal Opportunity Employer.

Organisational Structure

Northeast Health Wangaratta

ORGANISATIONAL STRUCTURE

Board of Directors

Chief Executive Officer

- Board Governance
- CEO Administration
- Marketing & Media
- Partnerships

Director of Clinical Governance

- Quality & Patient Safety
- Consumer Experience and Engagement
- Risk Management

Executive Director Medical Services

- Dental Service
- Medical Education
- Medical Imaging & Nuclear Medicine
- Medical Services
- Medical Workforce Unit
- Medicolegal
- Pathology
- Pharmacy

Chief Operating Officer (COO)

- Aboriginal Health
- Allied Health Services
- Cancer & Wellness Services
- Care Coordination & Bed Management
- Community Health
- Community Nursing
- Critical Care Services
- Infection Prevention & Control
- Inpatient Units
- Maternity Services
- Paediatric Services
- Specialist Outpatient Clinics
- Surgical Services



Executive Director People & Corporate Operations / Chief Procurement Officer (CPO)

- Capital Programs
- Disability Support
- Diversity & Inclusion
- Facilities & Maintenance
- Finance
- Health Information Services
- Human Resources
- Hume Rural Health Alliance (HRHA) Information Communication & Technology Services
- Payroll
- Philanthropic Services
- Procurement & Contracts
- Recruitment
- Support Services
- Work Health & Safety



Chief Nursing & Midwifery Officer (CNMO)

- Education & Research
- Illoura Residential Aged Care
- Nursing & Midwifery Professional Practice

Board of Directors



Ruth Kneebone
Board Chair
BCOM, MBA, former CA

Ruth has a corporate background with many years' experience in Local Government, including responsibility for finance, governance and risk, people and culture, information services, customer services, media and communications. Ruth is involved in various community and sporting clubs.



Matthew Sammon
Deputy Board Chair
BA Eng (Civil), BA Business (Management)

Matthew is Managing Director of North East Survey Design, an engineering, surveying, town planning and development consulting organisation based in Wangaratta. Matthew has over 25 years' project engineering, contract and project management experience and is actively involved in various local and community sporting clubs.

Matthew is the Chair of the People & Culture Governance Committee and Deputy Chair of the Finance Committee.



Robynne Cooke
Deputy Board Chair
RN, BA Nursing, Grad Dip Commerce, Grad Dip Gerontology, Masters Health Services Management, GAICD

Robynne has been a board member on both medical research and foundation boards as a Graduate of the Australian Institute of Company Directors. Robynne's passion is to improve the patient experience across health services.

Robynne is Chair of the Finance Committee, Deputy Chair of the Clinical Governance Committee and Deputy Chair of the Audit & Risk Committee.



Cheryl Clutterbuck
Board Director
RN, RM, Dip Bus, Adv Dip Bus

Cheryl has held many nursing and nurse management roles extending over a 30 year career. She has been on several Boards and currently holds executive positions in Rotary and CFA. Cheryl is also a volunteer in Carevan Albury and Red Cross.

Cheryl is Chair of the Clinical Governance Committee.



Paul Foley
Board Director
MBA, BCom, GradDip IT, CPA, PMP

Paul retired as the Director of Corporate Services for a small regional health service and has a wealth of experience in finance, information technology, strategy and business operations gained over 30 years in senior financial and information technology management roles in major Australian and international corporations.



Caitlyn Walker
Board Director
Juris Doctor, BA International Relations (Hons)

Caitlyn is a solicitor with experience in commercial and property law, estate litigation, and estate planning. Caitlyn brings her legal knowledge and experience to the board, together with skills in corporate governance and regulatory compliance.

Caitlyn is Chair of the Audit & Risk Committee and Deputy Chair of the Community Advisory Committee.



Laura Shortis
Board Director
GradDipMgmt, CertGovNFP

Laura is the CEO of NESAY, a not-for-profit organisation delivering early intervention and support services to young people and their families across the North East region.

She is an experienced executive leader in the NFP sector, with experience across mental health, youth services, housing, and vocational training. Laura's leadership is grounded in her commitment to consumer-led approaches and a focus on place-based solutions tailored to the needs of local communities.

In addition to her role at NESAY, Laura serves on the Board of The Centre for Continuing Education and actively contributes to local and sector-wide initiatives aimed at strengthening services and improving community outcomes.



Susan Shedda
Board Director
FRACS, MPH, JD, MAICD

Susan is a colorectal surgeon with a focus on delivering safe, effective care through a patient centred approach.

Susan is a member of the Victorian Perioperative Consultative Committee Surgical Subcommittee, where she contributes to discussions on perioperative care standards across Victoria.

She also serves on the Foundation Board of the Colorectal Surgical Society of Australia and New Zealand (CSSANZ), where she supports research initiatives aimed at improving outcomes in colorectal surgery.

Susan brings clinical insight and a thoughtful approach to her role on the NHW Board, contributing to strategic planning and governance with a focus on quality, sustainability, and innovation in healthcare.



Felicity Williams
Board Director
BA, MBA, GAICD, GCert Leadership

Felicity has held executive and senior management positions in marketing, public relations and communications, and executive management roles in education and not-for-profit organisations. An experienced board director, Felicity is also a Director of Family Relationship Services Australia and is a committee member of the Australian Institute of Company Directors Hume Forum. Her past director roles include Gateway Health and she was a community member of the Ovens Murray Regional Partnership. She has chaired and been involved in a number of peak organisation Boards including ACEVic, Regional Sport Victoria, and Australian TAFE Marketing Association. Felicity was awarded an International Specialised Skills Institute Fellowship in 2019 exploring educational considerations associated with special education needs and neurodiversity.

Felicity is Chair of the Community Advisory Committee and Deputy Chair of the People & Culture Governance Committee.

Audit Committee

Northeast Health Wangaratta's Audit & Risk Committee consists of:

Caitlyn Walker (Chair)
Robynne Cooke (Deputy Chair)
Matthew Sammon
Paul Foley
Susan Shedda

Life Governors

Life Governorship is the most significant accolade awarded by the NHW Board of Directors, recognising the contribution of an individual that is deemed exceptional and beyond what would be considered normal for the position of service. This service or personal contribution is given willingly and freely and has significant benefit to the health service.

In 2025-26, Life Governorship was awarded to Mr Peter Thomas and Mrs Lois Foley.

The full list of Life Governors is on the NHW website.

Executive Directors



Chief Executive Officer
Libby Fifis

The Chief Executive Officer is responsible to the Board for the efficient and effective management of Northeast Health Wangaratta. Prime responsibilities include the development and implementation of operational and strategic directives, stakeholder engagement, media and communications, effective governance, culture, wellbeing, maximising access and service efficiency, ensuring quality and safety and minimising and managing risk.



Executive Director People & Corporate Operations
Kim Bennetts
Finance was added to portfolio from 8 May 2026

The Executive Director Capital Infrastructure and Support Services is responsible for capital and infrastructure planning, maintenance and projects, and the effective delivery of corporate and operational support services, volunteers and philanthropy.

The Chief Procurement Officer (CPO) has visibility and oversight of the non-salary spend profile of the health service. This includes, but is not limited to, consumable supplies including prostheses and pharmaceuticals, capital equipment, information technology supplies and services, engineering, facilities management and support services and professional and clinical services.



Chief Operating Officer
Rebecca Weir
From 22 September 2025

The Chief Operating Officer (COO) is responsible for the management of day to day operations. The role works closely with other Executive positions and members of the senior leadership team to ensure that exceptional patient care services are delivered in a managed care system ensuring safe and effective care for our community. The COO blends a highly operational and hands on day-to-day emphasis with a broader understanding of strategy, healthcare reform, financial management and patient care; providing strategic advice to the CEO and Board of Directors as required. The COO has overall leadership responsibility and accountability for acute and sub-acute inpatient and ambulatory services, care at home services, specialist outpatients' clinics and infection prevention and control.



Executive Director Finance and Performance/ Chief Financial Officer
Andrew Nitschke

The Executive Director Finance and Performance is responsible for shaping and delivery of NHW's Finance and Performance strategy. The role provides leadership across financial management, financial systems procedures and controls to deliver financial sustainability and leadership to information technology, Health Information and Biomedical teams.



Director Clinical Governance
Michelle Butler
Aged Care, Education and Research were removed from portfolio from 19 December 2025

The Executive Director Clinical Governance, Aged Care, Education and Research has executive accountability for quality and patient safety, residential aged care (Illoura) and the education and research department. The portfolio includes monitoring and improving patient, resident and client safety and quality of care, maintenance of accreditation, risk management, clinical audit, Freedom of Information, innovation and improvement, student, graduate and general staff support and education, research and clinical trials. Medico legal matters are co-managed with the Executive Director of Medical Services.



Executive Director Medical Services
Dr Garry Wilkes

The Executive Director Medical Services is responsible for the recruitment, credentialing and management of Visiting Medical Officers, Staff Specialists and Hospital Medical Officers across all clinical services. The role works with other members of the Executive team to provide clinical governance, strategic planning and resource management for the health service.



Chief Nursing and Midwifery Officer
Maree Woodhouse
From 23 March 2026

The Chief Nursing and Midwifery Officer (CNMO) is responsible to provide executive leadership, professional oversight, and strategic direction for nursing and midwifery across the health service. In addition to the CNMO functions, the role has overall executive responsibility for Residential Aged Care and Education and Research portfolios.



Executive Director Clinical Operations/ Chief Nursing and Midwifery Officer
Bernadette Hammond
From 1 July 2025 to 21 September 2025

The Executive Director Clinical Operations/Chief Nursing and Midwifery Officer is responsible for the management of day-to-day operations and has professional responsibility for nursing, midwifery and allied health streams across the organisation. Other major areas of responsibility include clinical leadership and standards of practice, nursing credentialing and resource management, service and strategic planning and clinical risk management and quality improvements.

Statements of compliance

Minister for Health in the State of Victoria
We are a public health service established under the *Health Services Act 1988 (Vic)*. The responsible Minister is the Minister for Health:

The Hon Mary-Anne Thomas MP Minister for Health Minister for Ambulance Services	From 1 July 2025 to 15 April 2026
Hon Harriet Shing MP Minister for Health Minister for Ambulance Services Minister for Water	From 15 April 2026 to 30 June 2026

Freedom of Information Act 1982
During 2025-26, NHW received 243 applications from the general public. Of these requests, none were from Members of Parliament and none were from the media. NHW made 229 FOI decisions during the 12 months ended 30 June 2026. There were 229 decisions made within the statutory time periods. No decisions made outside time, none were made within a further 45 days and no decisions were made in greater than 45 days.

Of the total decisions made, 229 granted access to documents in full, nil granted access in part and 2 denied access in full. Nil 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 nil days.

Building Act 1993
During 2025-26, no requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner. Two requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).
NHW complies with the provisions of the *Building Act 1993* and the National Construction Code in accordance with the Department of Health Capital Development Guidelines (*Assistant Treasurer Guideline Building Act 1993/Standards for Publicly Owned Buildings 1994/Building Regulations 2005 and Building Code of Australia 2004).*
NHW complies with the Department of Health Fire Risk Management Guidelines by having a five-yearly fire audit conducted on all acute and sub-acute buildings including Illoura (off-site Aged Care Facility) by an independent Fire Safety Engineer. The recommendations are acted upon as illustrated in our Annual Fire Safety Reports sent to the Department of Health in September each year for the Hospital and Illoura campuses.

Public Interest Disclosure
NHW does not tolerate improper conduct, nor the taking of reprisals against those who come forward to disclose this conduct. NHW takes any allegations of misconduct seriously and actively encourages staff to promptly raise complaints and concerns through the appropriate pathways and via the Independent Broad-based Anti-Corruption Commission (IBAC) in accordance with the Independent Broad-based *Anti-Corruption Commission Act 2011*. To make a disclosure direct to IBAC please visit their website at www.ibac.vic.gov.au
NHW has in place a Public Interest Disclosure policy which provides staff with the procedures for disclosures in accordance with the *Public Interest Disclosure Act 2012* by way of handling and notifying any disclosures.

NHW received 0 notifications during the 2025-2026 financial year.

National Competition Policy
NHW applies competitive neutral costing and pricing arrangements to significant business units within its operations. These arrangements are in line with the Government policy and the model principles applicable to the health sector in line with the *Competitive Neutrality Policy Victoria*.

Carers Recognition Act 2012
NHW has established procedures to comply with the *Carers Recognition Act 2012* through the provision of comprehensive policies and guidelines. These measures ensure that all staff and volunteers respect and acknowledge carers, support them as individuals, recognise their commitment and dedication, value their views and cultural identity, and promote their social wellbeing. NHW has taken steps to fulfil our obligations under the Act, ensuring that the needs of carers are recognised and addressed when either the carer or the person they care for is admitted to NHW.

Occupational Health and Safety

During 2025-26, reported occupational health and safety incidents decreased slightly compared with the previous year, reducing from 380 incidents in 2024-25 to 362 incidents in 2025-26. Despite this reduction, workforce growth continued, with FTE increasing from 1,120.38 to 1,170.7. The incident rate per 100 FTE improved from 33.92 to 30.92, indicating a reduction in incidents relative to workforce size.

While claim frequency improved, the average cost per WorkCover claim increased significantly, rising from $127.97k in 2024-25 to $190.36k in 2025-26. This indicates that although fewer claims resulted in lost time, the complexity or severity of individual claims have increased.

Occupational violence indicators showed mixed results. Accepted WorkCover claims relating to occupational violence continued to decline slightly, reducing from 0.18 to 0.17 per FTE. However, reported occupational violence incidents increased substantially, rising from 147 incidents in 2024-25 to 428 incidents in 2025-26, with the rate increasing from 13.12 to 37.06 incidents per 100 FTE. The proportion of occupational violence incidents resulting in staff injury, illness or condition decreased from 48.3% to 23.6%, suggesting that while exposure to occupational violence increased, a smaller proportion resulted in staff harm.

Overall, 2025-26 demonstrates improvement in the overall safety incident rate and lost time injury performance, alongside continued workforce growth.

Occupational Health and Safety Incidents per 100 full-time equivalent (FTE)

Year	Incidents	FTE	FTE/100	Incident rate
2023-2024	301	1056.57	10.57	28.49
2024-2025	380	1120.38	11.20	33.92
2025-2026	362	1170.70	11.71	30.92

Occupational Health and Safety Data

	2023-2024	2024-2025	2025-2026
Number of reported hazards, incidents for the year per 100 FTE	28.49	33.92	30.92
Number of ‘lost time’ standard WorkCover claims for the year per 100 FTE	1.80	1.25	0.51
Average cost per WorkCover claim for the year (‘000)	$108.33	$127.97	$190.36

Occupational Violence Statistics

	2025-2026
WorkCover accepted claims with an occupational violence cause per FTE	0.17
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	1.09
Number of occupational violence incidents reported	428
Number of occupational violence incidents reported per 100 FTE	37.06
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	23.6%

Consultancies
In 2025-2026, there were no consultancies where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2025-2026 in relation to these consultancies is nil (excl. GST)

Details of consultancies (Over $10,000)
In 2025-2026, there were 2 consultancies where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2025-2026 in relation to these consultancies is $86,750 (excl. GST) Details of these consultancies are detailed in the table below. It is not determined what future expenditure may be required.

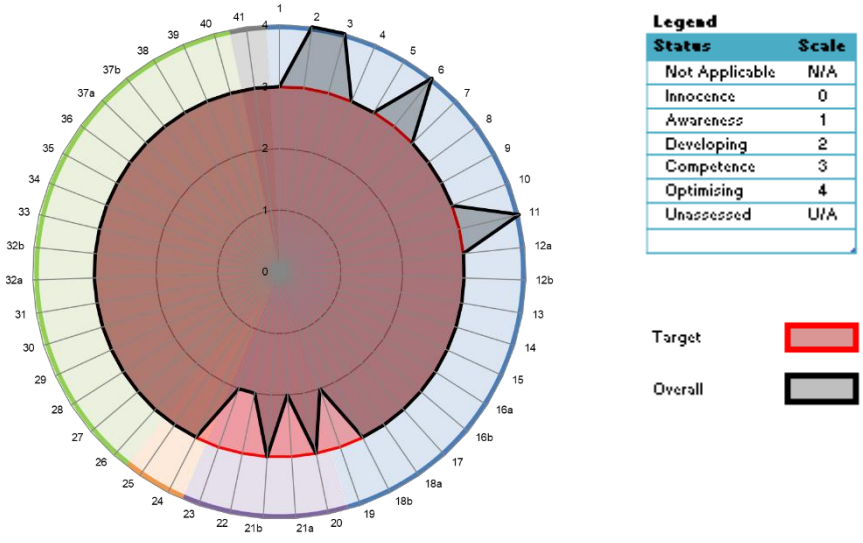
Consultant	Purpose of consultancy	Total approved project fee 2025-2026 (excl. GST)	Expenditure 2025-2026 (excl. GST)	Future Expenditure (excl. GST)
Amplify	Procurement and Supply Hub feasibility	$59,250	$59,250	Nil
Impact Collaborative	Outpatient Clinic review – current state and future state	$27,500	$27,500	$42,604
		$86,750	**$86,750**	**$42,604**

Information and Communication Technology (ICT) expenditure
For the 2025-26 reporting period, Northeast Health Wangaratta had a total ICT expenditure of $5.539 Million 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) (a)	Capital expenditure (excluding GST) (b)
$5.293 million	$0.246 million	$ Nil	$0.246 million

Asset Management Accountability Framework
The following section summarises NHW's assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements.

NHW's target maturity rating against the requirements of the asset Management Accountability Framework (AMAF) is to achieve 'competence', meaning systems and processes are fully in place, consistently applied and systematically meet the AMAF requirement and includes a continuous improvement process to expand system performance above AMAF minimum requirements.



Leadership and Accountability (requirements 1-19)
NHW achieved compliance with the majority of requirements within this category, demonstrating established governance, accountability, monitoring and reporting processes for asset management. Of the 19 requirements assessed, 18 were compliant. One requirement relating to asset risk management strategies and processes (Requirement 19) remains partially compliant and will continue to be strengthened through further development of critical asset risk identification and contingency planning arrangements.

Planning (requirements 20-23)
NHW achieved compliance with two of the four requirements within this category. Partial compliance remains in the areas of long-term asset management strategy planning and risk management and contingency planning (Requirements 21a, 22 and 23). Work is continuing to strengthen long-term asset planning, asset risk management and contingency arrangements to support future service delivery requirements.

Acquisition (requirements 24-25)
NHW achieved compliance with all requirements within the Acquisition category. Processes supporting whole-of-life asset management, acquisition planning and procurement decision-making continue to meet the AMAF requirements.

Operation (requirements 26-40)
NHW achieved compliance with all requirements within the Operation category. This includes requirements relating to asset monitoring, maintenance, information management, record keeping and asset valuation. The assessment demonstrates mature and established systems and processes supporting the ongoing management and operation of assets.

Disposal (requirement 41)
NHW achieved compliance with the Disposal requirement, demonstrating that appropriate disposal processes and approval mechanisms are in place and aligned with AMAF requirements.

Compliance Summary

Category	Requirements	Comply	Partial/Non-Comply
Leadership and Accountability	1–19	18	1
Planning	20–23	1	3
Acquisition	24–25	2	0
Operation	26–40	15	0
Disposal	41	1	0
Total	**41**	**37**	**4**

Overall, NHW achieved compliance with 91.5% of assessed AMAF requirements, with the remaining requirements assessed as Partial/Non-Comply (8.5%). Areas for ongoing improvement are focused on asset risk management, contingency planning and long-term asset management strategy development.

Social Procurement Activities and Commitments
Social procurement is a consideration in the procurement process at NHW to provide opportunities for people experiencing disadvantage, the sustainability of Victorian regions, environmental sustainability or to support social enterprises. NHW objectives include a commitment to support people with disability and embed sustainable procurement practices to reduce the environmental impact of healthcare provision. NHW is working towards a procurement system that will capture the total number of supplier engagements, contracts and case studies that include social procurement commitments. NHW has engaged 5 social benefit suppliers during 2025-2026, and the total direct spend with social benefit suppliers during this period was $36,150.84 (excluding GST).

Disclosure of Emergency Procurement
Northeast Health Wangaratta had ‘nil reports’ of emergency procurement being activated, resulting in nil spen ding for emergency procurements.

Disclosure of Procurement Complaints
Northeast Health Wangaratta had ‘nil reports’ of procurement complaints received in 2025 – 2026.

Reporting period:	2025-26
Overall social procurement activities	2025-26
Number of social benefit suppliers engaged during the reporting period:	5
Total amount spent with social benefit suppliers (direct spend) during the reporting period ($ GST exclusive):	$36,150.84
Total number of contracts that include social procurement commitments:	11

Environmental Performance
The Environmental Sustainability Plan 2025-2027 reaffirms our strategic and operational commitment to advancing environmental sustainability, acknowledging the vital connection between climate change and human health. Through the implementation of a formal environmental management program and policy, alongside a suite of targeted strategies, NHW has established a clear framework to guide our ongoing actions and improvements.

A key focus remains on setting measurable targets to reduce both clinical and general waste streams and enhancing data collection processes to align with government reporting requirements.

Examples of recent initiatives supporting improved environmental practices include:

- Participation in the Greener Government Building Program for the 2025-2026 period
- Completing a site wide energy audit

These initiatives demonstrate our continued progress and commitment to embedding sustainable practices across all aspects of our operations

Greenhouse Gas Emissions	2025 to 2026	2024 to 2025	2023 to 2024
G1 Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t))			
Carbon Dioxide	1,068.35	708.07	995.92
Methane	2.08	1.27	1.83
Nitrous Oxide	0.62	0.63	0.80
Total	1,071.05	709.98	998.55
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (CO2-e(t))	1,071.05	645.75	934.06
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (CO2-e(t))		64.22	64.49
Medical/Refrigerant gases	**2025 to 2026**	**2024 to 2025**	**2023 to 2024**
Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t))	1,071.05	709.98	998.55
G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t))			
Electricity	3,615.64	3,853.99	3,852.51
Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t))	3,615.64	3,853.99	3,852.51
G3 Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (CO2-e(t))			
Commercial air travel			
Waste emissions (WR5)	830.85		832.98
Indirect emissions from Stationary Energy	574.15	573.51	548.13
Indirect emissions from Transport Energy		16.19	16.26
Paper emissions			
Water emissions	58.60	67.68	70.11
Any other Scope 3 emissions			

Total Scope 3 greenhouse gas emissions (CO2-e(t))	1,463.60	589.70	1,397.37
G(Opt) Net greenhouse gas emissions (CO2-e(t))			
Gross greenhouse gas emissions (G1 + G2 + G3) (CO2-e(t))	6,150.29	5,153.66	6,248.43
Total gross reported greenhouse gas emissions per bed-day (t CO2-e/OBD)	0.07	0.06	0.08
Any Reduction Measures Offsets purchased (EL4-related)	-4,035.28		
Any Offsets purchased	-4,035.28		
Net greenhouse gas emissions (CO2-e(t))	2,115.01	5,153.66	6,248.43
Electricity Use	**2025 to 2026**	**2024 to 2025**	**2023 to 2024**
EL1 Total electricity consumption segmented by source (MWh)			
Purchased	5,437.64	5,843.98	5,857.38
Self-generated	166.03	36.57	117.71
EL1 Total electricity consumption (MWh)	5,603.67	5,880.55	5,975.08
EL2 On site-electricity generated (MWh) segmented by:			
Consumption behind-the-meter			
Solar Electricity	166.03	36.57	117.71
Total Consumption behind-the-meter (MWh)	166.03	36.57	117.71
Exports			
Solar Electricity	0.00	0.13	0.25
Total Electricity exported (MWh)	0.00	0.13	0.25
EL2 Total On site-electricity generated (MWh)	166.03	36.69	117.96
EL3 On-site installed generation capacity (kW converted to MW) segmented by:			
Diesel Generator	1.78	1.78	1.78
Solar System	0.14	0.14	0.14
EL3 Total On-site installed generation capacity (MW)	1.92	1.92	1.92
EL4 Total electricity offsets segmented by offset type (MWh)			
RPP (Renewable Power Percentage in the grid)	973.88	1,069.69	1,098.78
EL4 Total electricity offsets (MWh)	5,360.06	1,069.69	1,098.78
Stationary Energy	**2025 to 2026**	**2024 to 2025**	**2023 to 2024**
F1 Total fuels used in buildings and machinery segmented by fuel type (MJ)			
Natural gas	20,784,964.40	12,531,589.80	18,126,565.50
F1 Total fuels used in buildings (MJ)	20,784,964.40	12,531,589.80	18,126,565.50
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (CO2-e(t))			
Natural gas	1,071.05	645.75	934.06
F2 Greenhouse gas emissions from stationary fuel consumption (CO2-e(t))	1,071.05	645.75	934.06

Transportation Energy	2025 to 2026	2024 to 2025	2022 to 2023
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type (MJ)			
Non-executive fleet - Gasoline	706,537.70	706,537.70	708,473.40
Petrol	706,537.70	706,537.70	708,473.40
Non-executive fleet - E10	1,407.30		1,410.60
Petrol (E10)	1,407.30		1,410.60
Non-executive fleet - Diesel	233,599.30	233,599.30	234,240.10
Diesel	233,599.30	233,599.30	234,240.10
Total energy used in transportation (vehicle fleet) (MJ)	941,544.30	940,137.00	944,124.10
T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type (CO2-e(t))			
Non-executive fleet - Gasoline	47.78	47.78	47.91
Petrol	47.78	47.78	47.91
Non-executive fleet - E10	0.09		0.09
Petrol (E10)	0.09		0.09
Non-executive fleet - Diesel	16.45	16.45	16.49
Diesel	16.45	16.45	16.49
Total Greenhouse gas emissions from transportation (vehicle fleet) (CO2-e(t))	64.31	64.22	64.49
Total energy usage from stationary fuels (F1) (MJ)		12,531,589.80	18,126,565.50
Total energy usage from transport (T1) (MJ)	941,544.30	940,137.00	944,124.10
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)		13,471,726.80	19,070,689.60
E2 Total energy usage from electricity (MJ)			
Total energy usage from electricity (MJ)	20,173,213.30	21,169,980.93	21,510,292.06
E3 Total energy usage segmented by renewable and non-renewable sources (MJ)			
Renewable	19,893,920.96	3,982,515.93	4,379,501.03
Non-renewable (E1 + E2 - E3 Renewable)	21,064,256.74	30,659,191.80	36,201,480.63
E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser			
Energy per unit of Aged Care OBD (MJ/Aged Care OBD)	472.79	1,527.10	1,813.55
Energy per unit of LOS (MJ/LOS)	637.60	537.74	653.31
Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD)	472.79	397.70	480.29
Energy per unit of Separations (MJ/Separations)	1,726.30	1,459.51	1,744.89
Energy per unit of floor space (MJ/m2)	1,297.54	1,067.65	1,255.68
NABERS Energy	**2025 to 2026**	**2024 to 2025**	**2023 to 2024**
B5 Environmental performance ratings achieved for Entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted			
Potable water (kL)	41,771.00	41,375.56	41,779.00
Total units of water consumed (kL)	41,771.00	41,375.56	41,779.00
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)	1.87	1.87	1.91
Water per unit of LOS (kL/LOS)	0.65	0.66	0.69
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.48	0.49	0.51
Water per unit of Separations (kL/Separations)	1.76	1.79	1.84
Water per unit of floor space (kL/m2)	1.32	1.31	1.32

Waste And Recycling	2025 to 2026	2024 to 2025	2024 to 2023
WR1 Total units of waste disposed of by waste stream and disposal method (kg)			
Landfill (total)			
General waste - skips	535,639.50	537,007.50	456,770.50
Offsite treatment			
Clinical waste - incinerated	6,176.32	6,189.25	7,037.32
Clinical waste - sharps	8,478.56	8,504.15	8,347.16
Clinical waste - treated	90,822.21	91,057.29	109,905.78
Recycling/recovery (disposal)			
Cardboard	92,288.73	92,533.76	95,474.56
Commingled	40,782.17	40,888.32	44,198.88
Paper (confidential)			2,019.17
Total units of waste disposed (kg)	641,116.59	776,180.27	723,753.37
WR1 Total units of waste disposed of by waste stream and disposal method (%)			
Landfill (total)			
General waste	83.55%	69.19%	63.11%
Offsite treatment			
Clinical waste - incinerated	0.96%	0.80%	0.97%
Clinical waste - sharps	1.32%	1.10%	1.15%
Clinical waste - treated	14.17%	11.73%	15.19%
Recycling/recovery (disposal)			
Cardboard	92,288.73	11.92%	13.19%
Commingled	40,782.17	5.27%	6.11%
Paper (confidential)			0.28%
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 patient treated ((kg general waste)/PPT)	3.76	3.95	3.61
Total waste to offsite treatment per patient treated ((kg offsite treatment)/PPT)	0.74	0.78	0.99
Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT)	0.93	0.98	1.12
WR4 Recycling rate (%)			
Weight of recyclable and organic materials (kg)	133,070.90	133,422.08	141,692.61
Weight of total waste (kg)	641,116.59	776,180.27	723,753.37
Recycling rate (%)	17.9%	17.19%	19.58%
WR5 Greenhouse gas emissions associated with waste disposal (CO2-e(t))			
CO2-e(t)	830.85	832.98	753.72
Normalisation Factors	**2025 to 2026**	**2024 to 2025**	**2023 to 2024**
Aged Care OBD	22,393.00	22,069.00	21,856.00
ED Departures	32,195.00	31,377.00	30,844.00
FTE		1,128.00	1,115.00
LOS	64,238.00	62,673.00	60,671.00
OBD	86,631.00	84,742.00	82,527.00
PPT	142,552.00	139,210.00	136,087.00
Separations	23,726.00	23,091.00	22,716.00
TotalAreaM2	31,566.00	31,566.00	31,566.00

Workforce Inclusion Policy

NHW recognises, respects and values the diversity of its consumers, staff and the community in which we operate. The NHW Diversity policy ensures that diversity and inclusion are central to the operations of NHW while outlining the roles and responsibilities of our workforce in providing a safe, accessible and inclusive workplace and health service.

NHW has a range of guidelines and supports in place to provide an inclusive workplace. A snapshot of which are outlined below.

Gender Equality Act 2020

NHW is committed to creating an inclusive environment for our community that values equal opportunity and diversity for patients, workforce, and visitors. Consistent with the *Gender Equality Act 2020*, NHW is implementing a Gender Equality Action Plan (GEAP) and completed a Workforce Gender Audit. The process has been embedded to assess the impact of our decisions on gender through gender impact assessments. The progress on gender equality can be read on our website.

In 2026, NHW will:

- Continue to implement actions in accordance with the NHW Gender Equality Action Plan 2022-2026
- Monitor and evaluate progress on gender equality activities
- Begin the development of the next Gender Equality Action Plan.

Aboriginal Employment Plan

Recently developed, the Aboriginal Employment Plan (AEP) sets out a range of actions to ensure attraction, retention and development of Aboriginal and Torres Strait Islander people to our workforce. The AEP has a target of increasing our Aboriginal and Torres Strait Islander Workforce from 1.2% to 2.4% by 2028.

Disability Action Plan

The Disability Action Plan (DAP) has a range of actions to improve access and inclusion of people with disabilities at NHW. This includes actions related to workforce. The workforce actions are implemented by our Disability Support Officer, who provides support to people with disability from recruitment, to onboarding and ongoing engagement with NHW as well as the culture and environment of our workplace.

Local Jobs First Act 2003

NHW acknowledges it is required to apply the Local Jobs First Policy in all projects valued at $1 million or more for projects in regional Victoria.

To ensure that all requirements are in place that assure compliance to the Local Jobs First Policy requirements, NHW has:

- A NHW procurement team responsible for registration of future projects requiring Industry Capability Network (ICN) registration.
- Local Jobs First Policy requirements and statement incorporated as part of our request for tender documents.
- A nominated Local Jobs First Policy Authorised Administrator to ensure future projects over $1 million are appropriately captured and compliant with Local Jobs First Policy guidelines and requirements.

Safe Patient Care Act 2015

NHW has in place appropriate policies and procedures to support compliance with the *Safe Patient Care (Nurse to Patient and Midwife to Patient Ratios) Act 2015.* NHW has no matters to report in relation to its obligations under Section 40 of the *Safe Patient Care Act 2015* for the 2025-2026 year.

Additional information available on request

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:

Phone: (03) 5722 5111
Email: enquiries@nhw.org.au

Statement of Priorities

Part A: Department of Health Strategic Plan

Result	
Innovate and improve access and care	
Align with the Victorian Clinical Governance Framework to strengthen clinical governance systems, ensuring safe, high-quality care.	
Health service deliverables:	
Demonstrate high quality care in which consumer engagement and input is actively sought, facilitated and used to drive system change to improve consumer experience and outcomes.	**Achieved** High quality care is evidenced by positive benchmarked results made available through a range of clinical indicators such as eHealth reports, Health Roundtable and clinical registries. Consumer engagement is actively encouraged, as partners in their health care journey and community engagement is sort through a range of methodologies including, for example the organisation's Community Advisory Committee, Illoura Resident and Relative Committee, and First Nations Community Walk Arounds. .
Ensure that health service reporting, reviews and decision-making are underpinned by a safety culture and systems that are transparent, accurate and fair for staff and consumers.	**Achieved** There is active promotion of a safety culture across the organisation through dedicated programs such as 'Speak Up', which was reviewed and updated in 2024/25 to be inclusive of all staff and a mandatory requirement of employment. Confidential reporting systems are in place for patient and staff incidents and complaints with follow-up actions available. Reporting of patient and staff data that influences decision-making are included in Clinical Governance and Workforce Dashboards.
Health services are able to show evidence of a comprehensive training program approach that includes performance management, accountability, and continuous improvement.	**Achieved** NHW has a comprehensive training program that includes performance management, accountability and continuous improvement
Improve access to timely emergency care by implementing system-wide patient flow strategies that reduce emergency department wait times and improve ambulance-to-hospital transfer times.	
Health service deliverables:	
Implement initiatives that support early discharge of patients to appropriate settings to improve timely patient access to care.	**Achieved** In 2025-26, NHW implemented several initiatives to support earlier discharge of patients to appropriate care settings, improving patient flow and timely access to care across the health service. Initiatives include: • Continued length of stay and patient outcome improvements in Orthopaedic Enhanced Recovery After Surgery (ERAS) • Commencement of co-designed model of care pilot with small rural health service to strengthen

	timeliness of transfers and increase volume of care closer to home. • Active participation in the Timely Emergency Care (TEC) 7-Day Flow Program, including piloting weekend allied health support to facilitate timely assessment, intervention, and discharge planning across seven days. • Establishment of Acute Care Coordinator support on weekends, enabling earlier discharge home or transfer to partnering rural health services and reducing delays in patient flow. • Strengthened multidisciplinary discharge planning and coordination processes, resulting in improved access to inpatient beds and more timely access to acute care services. • Active participation and ongoing refinement of the Regional Bed Meetings • Active participation in Hume Local Health Service Network Access and Flow meeting
Maintain a commitment to delivering equitable and timely access to planned care and drive reform in alignment with the Planned Surgery Reform Blueprint.	
Health service deliverables:	
Implement and scale theatre optimisation initiatives in planned surgery, for example same-day surgery and same-day surgery by default models of care, criteria-led discharge, monitoring of theatre measures, and high-throughput approaches such as high-intensity theatre lists.	**Achieved** Key achievements included: • Further refinement and expansion of Enhanced Recovery After Surgery (ERAS) programs for orthopaedic patients, • development of ERAS pathways for gynaecological and colorectal surgery, planned to commence in 2026, supporting improved clinical outcomes, reduced length of stay, and earlier discharge. • Ongoing auditing and active management of the surgical waiting list to support equitable access to care, optimise theatre capacity, and ensure timely treatment for patients. • Full implementation and embedding of same-day laparoscopic cholecystectomy and hernia repair pathways, enabling suitable patients to undergo surgery and return home on the same day, improving patient experience and increasing theatre efficiency. • Continued adoption of same-day surgery principles, criteria-led discharge processes, and monitoring of key theatre performance measures to support high-quality, efficient surgical care. • Completion of a redesign of the Planned Surgery Unit workforce structure to align with the Surgical Services Blueprint, strengthening workforce capability and supporting delivery of contemporary models of care and future growth in surgical services. Together, these initiatives enhanced theatre efficiency, supported increased surgical throughput, reduced inpatient demand, and improved timely access to planned surgery for the community

Proactively manage planned surgery and specialist clinics (or outpatients) waitlists, for example validating and supporting patients into optimal care pathways such as evidence-based alternatives to surgery and optimisation pathways. A particular focus should be applied to long-waiting patients and priority population groups (for example, Aboriginal and Torres Strait Islander patients and under-18 patients).	**Achieved** Key achievements included: • Further refinement and expansion of the OAHKS (Osteoarthritis Hip and Knee Service) clinics, strengthening integration with Orthopaedic Specialists and ensuring patients received timely assessment, optimisation, and access to evidence-based alternatives to surgery where appropriate. • Successful embedding of Enhanced Recovery After Surgery (ERAS) positions and pathways, supporting patient optimisation, improved perioperative care, and more efficient progression through surgical pathways. • Establishment of an agreement with Wangaratta Private Hospital to undertake Ear Nose & Throat procedures, to significantly reduce the number of long-wait patients awaiting treatment and improving access to care. • Development of partnerships with Benalla Health and Alpine Health to expand access to planned surgery across the region. Clinically appropriate urology procedures were undertaken at Benalla Health, while orthopaedic procedures were performed at Alpine Health, helping to reduce waitlists and provide care closer to home. • Continued validation and review of surgical waitlists, with a focus on identifying and supporting long-waiting patients to access appropriate treatment pathways in a timely manner. • Improvement of the Request for Admission (RFA) process to provide clear identification of Aboriginal and Torres Strait Islander patients, enabling enhanced monitoring, prioritisation, and support to improve equity of access and health outcomes. Together, these initiatives strengthened waitlist management, improved access to specialist and surgical services, reduced long waits for care, and enhanced the ability to identify and support priority population groups through their healthcare journey.
Prudent, sustainable and effective use of resources *Develop and implement initiatives to strengthen financial sustainability. By delivering sustainable, responsible budgets, we can ensure a well-managed, viable, and sustainable health system for the future.* **Health service deliverables:**	
Deliver the key initiatives outlined in the Budget Action Plan within Government parameters.	**Achieved** Budget Action Plan initiatives have all been delivered.
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.	**Achieved** NHW has continued to strengthen its organisational capability in data analytics, resulting in a more informed and evidence-based approach to budget development and financial management. Investment in contemporary reporting platforms has enhanced the availability and visibility of performance information through interactive dashboards across both clinical and non-clinical domains. This improved analytical capability enables the organisation to better identify inefficiencies, monitor trends, reduce

	waste, and target improvement opportunities. As a result, decision-making is increasingly supported by timely and reliable data, contributing to improved financial sustainability, operational performance, and accountability across the health service.
Use funding efficiently and effectively to optimise patient-facing services. Undertake programs to reduce the cost-of-service delivery, improve safety, capacity and reduce unnecessary waiting.	**Achieved** During 2025-26, NHW used funding efficiently and effectively to optimise patient-facing services. Through a robust governance and monitoring framework, the organisation has implemented improvement initiatives that reduce the cost-of-service delivery, enhance safety and capacity, and minimise unnecessary waiting times, while maintaining access to high-quality care.
A stronger workforce *Position Victoria as a leader in employee experience, capability, and capacity by focusing on future roles and professional development in line with the Victorian Health Workforce Strategy to ensure a regenerative and sustainable workforce.* **Health service deliverables:**	
Implement processes to sustain workforce supply and fulfill obligations, including those under the Gender Equality Act 2020 by improving employee experience in leadership, health and safety, flexibility, career development, and agility to ensure safe, high-quality care.	**Achieved** Investment in the delivery of psychosocial safety training has been implemented for leaders and staff through November 2025. An action plan to support compliance with the *Gender Equality Act 2020* is in place and will be monitored through our workforce dashboard. Flexible Work policies and supporting documentation have been strengthened to support consistent and effective Flexible Work Arrangements (FWAs). An expanded Leadership and Management training program (Certificate IV) is confirmed for delivery in 2026/27. Workforce metrics are in place to monitor vacancy rates, recruitment activity, and offboarding data to support workforce planning and sustainability.
Collaborate with the department to improve workforce data analytics, generate actionable insights, and enhance strategic planning.	**Achieved** Northeast Health Wangaratta (NHW) actively participates in the HUME Network Workforce Committee, contributing to HUME-wide initiatives aimed at strengthening workforce capability and collaboration. NHW has provided workforce data in coordination with Victorian Health Services across the state and with the Department of Health, supporting system-wide workforce planning and reporting – focusing on vacancy rate set to inform both State and Network Workforce planning. Additionally, NHW is engaged in the Victorian Healthcare Association (VHA) Leadership Capability Framework Advisory Committee, contributing to the development and implementation of a state-wide Leadership Capability Framework to enhance leadership capability across Victoria's health sector.
Improving Aboriginal health and wellbeing *Enhance Delivery and Access to Culturally Safe Services, fostering strong connections to culture. Address racism and provide Aboriginal people with culturally safe healthcare and referral pathways between mainstream and community-controlled health services.* **Health service deliverables:**	
Deliver high-quality cultural safety training to all executives and staff using independent,	**Achieved** Requirements for Board, Executive and Senior Management mandatory face-to-face cultural training has

expert, community-controlled organisations or a registered Aboriginal business.	been strengthened and included in NHW Mandatory Training Policy and Board Orientation guideline. In 2025, two face-to-face cultural safety training sessions captured all Board and Executive members and fifteen senior medical and senior management staff. The sessions were conducted on Country with a registered Aboriginal training organisation. NHW has committed to hosting two face-to-face sessions each year to ensure the capture of new executive and Board directors and also increase the availability of training to senior managers and clinicians. NHW also updated its requirement for all staff to participate in on-line cultural training from every two years to annually. Whilst this has temporarily impacted compliance rates in the second half of the year, training compliance for the first half of the year was 88%, demonstrating strong staff engagement and organisational commitment to fostering a culturally safe and inclusive environment.
Health service executives and senior leaders establish and maintain strong, ongoing partnerships with Aboriginal community-controlled organisations and/or recognised Aboriginal leaders within their local catchments. These partnerships must be based on regular, proactive engagement that prioritises the voices, self-determined priorities, and cultural knowledge of Aboriginal communities in the design, delivery, and evaluation of health and wellbeing services.	**Achieved** In the development of its Strategic Plan, the NHW Board identified a key priority to Collaborate with our First Nations peoples to achieve equitable health outcomes. In responding to this priority, NHW convened the Ovens and Murray Aboriginal Health Forum in February 2026. The forum was co-designed by NHW, Albury Wodonga Aboriginal Health Services, Mungabareena and VACCA-Wangaratta. Participants included CEOs from Ovens and Murray health services, and the forum provided an opportunity to share achievements and barriers to improving First Nation health. Six interconnected themes emerged from the forum discussions, each reflecting a critical dimension for improving Aboriginal health outcomes across the region. Themes included: • Cultural safety as a system responsibility, • Strengthening community relationships, • Improving identification and access, • Data equity and system accountability, • Cultural load & workforce pressures and • Leadership and governance. Participants have committed to meeting three times a year with further meetings scheduled for August and November 2026. NHW is in the final stages of developing its Reconciliation Statement of Intent and Aboriginal and Torres Strait Islander Health Strategic Framework. The final draft of these documents will shortly be available for public and targeted consultation with Elders, community representatives, Traditional owners, staff and other relevant stakeholders. Local Aboriginal community-controlled health organisations have also been consulted in the development of our Community Engagement Strategy which we are expecting to launch later in 2026.
Ensure culturally appropriate systems for identifying Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways.	**Achieved** NHW systems to improve the identification of Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways have been strengthened this year. A new education package for staff has been developed which focuses on understanding

	'the why' behind asking identity attributes and how to ask questions confidently and respectfully. The package also provides information in relation to responding to common questions from consumers. Completion of the package has been made mandatory for all staff from July 2026. Monitoring the number of patients who identify as Aboriginal and Torres Strait Islander patients has been strengthened. Reports including this information as well as relevant health outcome measures is reviewed quarterly by the Executive team and NHW Board.
Moving from Competition to Collaboration *Collaborate within the Local Health Service Network to build a more integrated health system, with better access and experience for patients, strengthened workforce, consistently high-quality care, and more sustainable healthcare delivery.* **Health service deliverables:**	
Meet all objectives agreed to in the Local Health Service Network *Statement of Expectations* across priority areas (access, equity and flow, workforce, safety and quality, and shared services).	**Achieved** Northeast Health Wangaratta has been an enthusiastic and active participant in the Hume Local Health Service Network since its inception on July 1, 2025. The Hume Local Health Service Network has successfully met all objectives outlined across the four priority areas of its Statement of Expectations. Overall, targets have been achieved, supported by the successful recruitment of key Network staff. Where delays have occurred, these have been appropriately communicated to, and endorsed by, the Department of Health. The Hume Network has established robust collaboration and governance arrangements through a comprehensive foundation process, shaped by active contributions from all member health service Chief Executive Officers and Board Chairs. Broad Health Service representation across committees supports collective, system-focused decision-making, strengthening the Network's ability to respond to challenges and improve health outcomes across Hume. This work has positioned the Network to enable genuine, sustained collaboration. The Network finalised its Strategy 2026–2028 following extensive consultation with members. The Strategy provides a clear three-year roadmap to strengthen collaboration, improve equitable access, and enhance the quality and sustainability of health services across the Network. Supporting collaboration across the twelve health services, the Network is focused on improving system effectiveness and efficiency through coordinated planning, shared expertise, and reduced duplication.

Statement of Priorities

Part B: Performance Priorities

High quality and safe care:

Key Performance Measure	Target	Result
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	97%
Continuing care		
Average change in the functional independence measure (FIM) score per day of care for rehabilitation separations	≥ 0.645	0.556
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 of 3 stars	100%
Patient experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	93.4%
Aboriginal Health		
Difference between the percentage of Aboriginal patients and non-Aboriginal patients who left against medical advice	0%	1%
Difference between the percentage of Aboriginal patients and non-Aboriginal patients presenting to ED who did not wait to be treated	0%	1%

Strong governance, leadership, and culture

Key Performance Measure	Target	Result
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions	80%	78% (Patient Safety Climate)

Timely access to care

Key Performance Measure	Target	Result
Planned Surgery		
Percentage of urgency category 1 planned surgery patients admitted within 30 days.	100%	99.9%
Percentage of all planned surgery patients admitted within the clinically recommended time	94%	94.6%
Number of patients admitted from the planned surgery waiting list	2,850	2,956

Percentage of patients on the waiting list who have waited longer than the clinically recommended time for their respective triage category	11.9%	12.8%
Optimisation of surgical inpatient length of stay (LOS), including through the use of virtual and home-based pre- and post-operative models of care	1.29	1.31
Emergency Care		
Percentage of patients transferred from ambulance to emergency department within 40 minutes[1]	68%	61%
Number of emergency patients with a length of stay (LOS) in the ED greater than 24 hours	0	548
Average ED length of stay (LOS) for admitted patients, in minutes	685	784
Average ED length of stay (LOS) for non-admitted patients, in minutes	240	261
Specialist Clinics		
Percentage of patients referred by a GP or external specialist who attended a first appointment within the recommended timeframe[2]	95%	97.7%
Home Based Care		
Percentage of admitted bed days delivered at home	7.2%	6.1%

Effective financial management

Key Performance Measure	Target	Result
Operating result ($M)	0.00	$2.14m Surplus
Adjusted current asset ratio	0.69	0.7
Variance between the forecast and actual operating result (OR) as a percentage of the forecast OR for the current financial year ending 30 Jun	1.0	1.0

**All data published in annual reports is accurate at the time of publishing. Data may change following audit and data verification, which may not be finalised at the time of publishing.*

[1] Differential targets have been set for health services to encourage and recognise incremental improvement towards the overall statewide target. The overall statewide target remains 80% or a 3% improvement from the same time last year with progress expected towards 90%.

[2] 30 days for urgent patients, 365 days for routine patients

*The data included in this annual report was accurate at the time of publication and is subject to validation by official sources from the Department of Health

Statement of Priorities

Part C: Activity and Funding 2025-2026

Funding Type		2024-25 Activity Achievement
Consolidated Activity Funding		
Acute admitted, subacute admitted, emergency services, non-admitted NWAU		28,842.60
Acute Admitted		
Acute admitted DVA		193.72
Acute admitted TAC		99.49
Subacute/Non-Acute, Admitted & Non-admitted		
Subacute - DVA		43.68
Aged Care		
Residential aged care		22,489 (Bed Days)
HACC	1593 (Nursing Hours)	1017 (Meals on Wheels)
Primary Health		
Community health / primary care programs		4860

Financial Results

	2026 $000	2025 $000	2024 $000	2023 $000	2022 $000
Operating Result*	**2,140**	**5,494**	**(13,751)**	**237**	**(39)**
Total revenue	292,115	276,874	249,895	253,657	218,464
Total expenses	(294,798)	(277,008)	(262,026)	(244,518)	(212,932)
Net result from transactions	(2,683)	(134)	(12,131)	9,139	5,532
Total other economic flows	399	(66)	2,509	(222)	993
Net result	**(2,284)**	**(200)**	**(9,622)**	**8,917**	**6,525**
Total assets	190,737	196,084	191,313	149,444	139,923
Total liabilities	77,213	80,276	75,305	67,846	67,242
Net assets/Total equity	**113,524**	**115,808**	**116,008**	**81,598**	**72,681**

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

	2025-2026 $000
Operating result	2,140
Capital purpose income	8,249
Specific income	0
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	0
State supply items consumed up to 30 June 2024	0
Assets provided free of charge	0
Assets received free of charge	153
Expenditure for capital purpose	(116)
Depreciation and amortisation	(12,565)
Impairment of non-financial assets	0
Finance costs (other)	0
Net result from transactions	**(2,683)**

**All data published in annual reports is accurate at the time of publishing. Data may change following audit and data verification, which may not be finalised at the time of publishing.*

Financial Statements
Financial Year ended 30 June 2026

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

The attached financial statements for Northeast Health Wangaratta 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 2026 and the financial position of Northeast Health Wangaratta at 30 June 2026.

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 23 September, 2026.

Board member	**Accountable Officer**	**Chief Finance & Accounting Officer**
		
Ruth Kneebone	Libby Fifis	Emily Nightingale
Chair	Chief Executive Officer	Chief Finance & Accounting Officer
Wangaratta	Wangaratta	Wangaratta
23rd September, 2026	23rd September, 2026	23rd September, 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Northeast Health Wangaratta

Opinion	I have audited the financial report of Northeast Health Wangaratta (the health service) which comprises the: • balance sheet as at 30 June 2026 • 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 and 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 2026 and its 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 and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

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

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

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

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



MELBOURNE
30 September 2026

Simone Bohan
as delegate for the Auditor-General of Victoria

Comprehensive Operating Statement
Northeast Health Wangaratta
For the Financial Year Ended 30 June 2026

	Note	2026 $'000	2025 $'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1 (a)	256,609	218,836
Government Grants	2.1 (b)	25,253	48,162
Other sources of income	2.1 (c)	10,253	9,876
Total revenue and income from transactions		**292,115**	**276,874**
Expenses from transactions			
Employee expenses	3.1 (a)	(206,872)	(193,072)
Supplies and consumables	3.1 (c)	(49,508)	(47,992)
Depreciation and amortisation	4.1(a), 4.2	(12,565)	(12,354)
Other operating expenses	3.1 (d)	(25,853)	(23,590)
Total expenses from transactions		**(294,798)**	**(277,008)**
Net result from transactions - net operating balance		**(2,683)**	**(134)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		19	42
Net gain/(loss) on financial instruments		(84)	(133)
Other gain/(loss) from other economic flows		464	25
Total other economic flows included in net result		**399**	**(66)**
Net result		**(2,284)**	**(200)**
Comprehensive result		**(2,284)**	**(200)**

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

Balance Sheet
Northeast Health Wangaratta
As at 30 June 2026

	Note	2026 $'000	2025 $'000
Financial assets			
Cash and cash equivalents	6.2	29,968	30,072
Receivables	5.1	16,701	15,903
Contract assets		2,007	2,547
Total financial assets		**48,676**	**48,522**
Non-financial assets			
Prepayments		1,439	521
Inventories		2,172	2,145
Property, plant and equipment	4.1	135,653	144,893
Intangible assets	4.2	2,797	3
Total non-financial assets		**142,061**	**147,562**
Total assets		**190,737**	**196,084**
Liabilities			
Payables	5.2	16,354	26,000
Contract liabilities		298	256
Borrowings	6.1	2,902	3,803
Employee benefits	3.1(b)	41,918	39,213
Monies held in trust	5.3	15,741	11,004
Total liabilities		**77,213**	**80,276**
Net assets		**113,524**	**115,808**
Equity			
Reserves		125,498	125,498
Contributed capital		39,534	39,534
Accumulated surplus/(deficit)		(51,508)	(49,224)
Total equity		**113,524**	**115,808**

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

Cash Flow Statement
Northeast Health Wangaratta
For the Financial Year Ended 30 June 2026

	Note	2026 $'000	2025 $'000
Cash flows from operating activities			
Receipts from Government		262,202	246,786
Commercial activity revenue received		1,451	1,252
Donations and bequests received		153	180
Other receipts		26,363	22,596
Total receipts		**290,169**	**270,814**
Payments to employees		(205,175)	(188,959)
Payments to suppliers and consumables		(62,435)	(50,695)
GST received from/(paid to) ATO		(139)	135
Other payments		(19,993)	(16,346)
Total payments		**(287,742)**	**(255,865)**
Net cash flows from/(used in) operating activities		**2,427**	**14,949**
Cash flows from investing activities			
Proceeds from sale of non-financial assets		57	77
Purchase of non-financial assets		(6,160)	(5,040)
Net cash flows from/(used in) investing activities		**(6,103)**	**(4,963)**
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(1,165)	(1,027)
Receipt of accommodation deposits		4,737	447
Net cash flows from/(used in) financing activities		**3,572**	**(580)**
Net increase/(decrease) in cash and cash equivalents held		**(104)**	**9,406**
Cash and cash equivalents at beginning of year		30,072	20,666
Cash and cash equivalents at end of year	6.2	**29,968**	**30,072**

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

Statement of Changes in Equity
Northeast Health Wangaratta
For the Financial Year Ended 30 June 2026

	Property, Plant and Equipment Revaluation Surplus	Contributed Capital	Accumulated Surplus/(Deficit)	Total
	$'000	$'000	$'000	$'000
Balance at 1 July 2024	**125,498**	**39,534**	**(49,024)**	**116,008**
Net result for the year	-	-	(200)	(200)
Balance at 30 June 2025	**125,498**	**39,534**	**(49,224)**	**115,808**
Net result for the year	-	-	(2,284)	(2,284)
Balance at 30 June 2026	**125,498**	**39,534**	**(51,508)**	**113,524**

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

Notes to the Financial Statements
Northeast Health Wangaratta
For the Financial Year Ended 30 June 2026

Structure

1.1 Basis of preparation
1.2 Material accounting estimates and judgements
1.3 Reporting entity
1.4 Economic dependency

Note 1 About this Report

These financial statements represent the financial statements of Northeast Health Wangaratta for the year ended 30 June 2026.

Northeast Health Wangaratta is a not-for-profit entity established as a public agency on 1 July 2000 under the *Health Services Act 1988* (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 Tier 2 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).

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* 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.

Consistent with the requirements of AASB 1004 *Contributions* , contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of Northeast Health Wangaratta.

The financial statements have been prepared on a going concern basis (refer to Note 1.4 Economic Dependency).

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Northeast Health Wangaratta on [insert date].

Note 1.2 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 the best available current information and assume any reasonable expectation of future events. Actual results may differ.

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

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

Note 1.3 Reporting Entity

The financial statements include all the controlled activities of Northeast Health Wangaratta.

Northeast Health Wangaratta's principal address is:

35-47 Green Street
Wangaratta, Victoria 3677.

Note 1.4 Economic dependency

Northeast Health Wangaratta is a public health service governed and managed in accordance with the *Health Services Act 1988* and its results form part of the Victorian General Government consolidated financial position. Northeast Health Wangaratta 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 Northeast Health Wangaratta operations and on that basis, the financial statements have been prepared on a going concern basis.

Note 2 Funding delivery of our services

Northeast Health Wangaratta's overall objective is to provide quality health service that support and enhance the wellbeing of all Victorians. Northeast Health Wangaratta predominantly receives income (grants) for the provision of health service outputs. Northeast Health Wangaratta also receives income from the supply of services.

Significant judgement - Grant revenue

Northeast Health Wangaratta has made the judgement that amounts received in relation to activity based funding should be recognised under AASB 15 on the basis where the Health Service does not achieve the relevant target or occupancy levels, funding will be recallable.

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

	Note	2026 $'000	2025 $'000
Revenue from contracts with customers	2.1(a)	256,609	218,836
Government Grants	2.1(b)	25,253	48,162
Other sources of income	2.1(c)	10,253	9,876
Total revenue and income from transactions		**292,115**	**276,874**

Note 2.1(a) Revenue from contracts with customers

	2026 $'000	2025 $'000
Government grants (State) - Operating	222,148	186,589
Government grants (Commonwealth) - Operating	16,942	16,741
Patient and resident fees	15,235	13,443
Private practice fees	833	811
Commercial activities	1,451	1,252
Total revenue from contracts with customers	**256,609**	**218,836**

How we recognise revenue from contracts with customers

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 Northeast Health Wangaratta's goods or services. Northeast Health Wangaratta 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 Northeast Health Wangaratta's revenue streams, with information detailed below relating to Northeast Health Wangaratta's material revenue streams:

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid. The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity. Revenue is recognised at point in time, which is when a patient is discharged.
Commonwealth Residential Aged Care Grants	Funding is provided for the provision of care for aged care residents within facilities at Northeast Health Wangaratta. The performance obligations include provision of residential accommodation and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility.

Patient and resident fees

Patient and resident fees are charges incurred by patients for services they receive. Patient and resident fees are recognised under AASB 15 at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

Note 2.1(b) Government Grants

	2026 $'000	2025 $'000
Government grants (State) - Operating	15,977	39,772
Government grants (Commonwealth) - Operating	1,150	1,077
Government grants (State) - Capital	8,126	7,313
Total Government grants	**25,253**	**48,162**

How we recognise Government grants

Government grants

Northeast Health Wangaratta 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 Northeast Health Wangaratta has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Northeast Health Wangaratta 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 Northeast Health Wangaratta 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 Northeast Health Wangaratta'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.

Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of Northeast Health Wangaratta as follows:

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

Note 2.1(c) Other sources of income

	Note	2026 $'000	2025 $'000
Other capital purpose income		70	109
Assets received free of charge or for nominal consideration		153	397
Other income from operating activities		8,181	7,395
Income from non-operating activities		1,849	1,975
Total other sources of income		**10,253**	**9,876**

Note 3 The cost of delivering our services

This section provides an account of the expenses incurred by the health 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 the provision of services are disclosed.

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

	Note	2026 $'000	2025 $'000
Employee expenses	3.1(a)	206,872	193,072
Supplies & Consumables	3.1(c)	49,508	47,992
Other operating expenses	3.1(d)	25,853	23,590
Total expenses incurred in the delivery of services		**282,233**	**264,654**

Note 3.1(a) Employee expenses

	2026 $'000	2025 $'000
Salaries and wages	155,695	144,769
Superannuation expense [(1)]	16,318	14,621
Agency expenses	11,318	19,531
Fee for service medical officer expenses	23,541	14,151
Total employee expenses	**206,872**	**193,072**

[(1)] Defined contribution superannuation expense and defined benefit superannuation expense have been combined.

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.

Note 3.1(b) Employee related provisions

	2026 $'000	2025 $'000
Current provisions for employee benefits		
Accrued days off	397	366
Annual leave	17,860	16,813
Long service leave	14,408	13,603
Provision for on-costs	4,636	4,097
Total current provisions for employee benefits	**37,301**	**34,879**
Non-current provisions for employee benefits		
Long service leave	4,032	3,805
Provision for on-costs	585	529
Total non-current provisions for employee benefits	**4,617**	**4,334**
Total provisions for employee benefits	**41,918**	**39,213**

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 Northeast Health Wangaratta 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 Northeast Health Wangaratta expects to wholly settle within 12 months or
- present value – if Northeast Health Wangaratta 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 Northeast Health Wangaratta 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 Northeast Health Wangaratta expects to wholly settle within 12 months or
- present value – if Northeast Health Wangaratta 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 payroll tax, 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) Supplies and consumables

	2026 $'000	2025 $'000
Drug supplies	10,690	10,932
Medical and surgical supplies (including Prostheses)	13,713	13,368
Diagnostic and radiology supplies	9,742	9,547
Other supplies and consumables	15,363	14,145
Total supplies and consumables	**49,508**	**47,992**

How we recognise 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.

Note 3.1(d) Other operating expenses

	2026 $'000	2025 $'000
Fuel, light, power and water	1,751	1,720
Repairs and maintenance	3,746	4,379
Maintenance contracts	1,041	1,025
Medical indemnity insurance	4,595	3,463
Other administration expenses	14,604	12,861
Finance costs	116	142
Total other operating expenses	**25,853**	**23,590**

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.

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 Northeast Health Wangaratta. 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

Northeast Health Wangaratta 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 Northeast Health Wangaratta to be utilised for delivery of services.

Significant judgement - Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

Structure

4.1 Property, plant and equipment
4.2 Intangible assets
4.3 Depreciation and amortisation

Note 4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Land at fair value - Crown	5,755	5,755	-	-	5,755	5,755
Buildings at fair value	128,886	124,503	(17,688)	(8,833)	111,198	115,670
Works in progress at cost	1,884	5,093	-	-	1,884	5,093
Plant, equipment and vehicles at fair value	42,555	42,353	(25,739)	(23,978)	16,816	18,375
Total property, plant and equipment	**179,080**	**177,704**	**(43,427)**	**(32,811)**	**135,653**	**144,893**

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.

Note 4.1(a) Reconciliation of the carrying amounts of each class of asset

	Land $'000	Buildings $'000	Works in progress $'000	Plant, equipment and vehicles $'000	Total $'000
Balance at 1 July 2025	**5,755**	**115,670**	**5,093**	**18,375**	**144,893**
Additions	-	173	3,097	223	3,493
Disposals	-	(45)	-	(38)	(83)
Work in progress transferred to expense	-	-	(267)	-	(267)
Net transfers between classes	-	4,255	(6,039)	1,784	-
Depreciation	-	(8,855)	-	(3,528)	(12,383)
Balance at 30 June 2026	**5,755**	**111,198**	**1,884**	**16,816**	**135,653**

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, Northeast Health Wangaratta 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 earlier of the interim revaluation or next scheduled independent revaluation in 2029, in accordance with Northeast Health Wangaratta's revaluation cycle.

Note 4.1(b) Right-of-use assets included in property, plant and equipment

The following tables are right-of-use assets included in the property, plant and equipment balance, presented by subsets of buildings and plant and equipment.

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Land and Buildings [1]	1,066	938	(508)	(383)	558	555
Plant, equipment and vehicles [1]	5,028	5,554	(2,867)	(2,558)	2,161	2,996
Total right-of-use assets	**6,094**	**6,492**	**(3,375)**	**(2,941)**	**2,719**	**3,551**

	Land and Buildings $'000	Plant, equipment and vehicles $'000	Total $'000
Balance at 1 July 2025[1]	**555**	**2,996**	**3,551**
Additions	173	136	309
Disposals	(45)	(35)	(80)
Depreciation	(125)	(936)	(1,061)
Balance at 30 June 2026	**558**	**2,161**	**2,719**

[1] As a result of changes in FRD 104 Leases effective for reporting periods from 30 June 2026, right-of-use assets are measured at cost for reporting period 2026. The comparative information for reporting period 2025 is not restated and is reported at the previously determined fair value. For further information, refer to Note 7.3.

How we recognise right-of-use assets

Initial recognition

When Northeast Health Wangaratta 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.

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 cost less accumulated depreciation, impairment and any adjustments for remeasurement of the lease liability.

Further information regarding fair value measurement is disclosed in Note 7.3.

4.1(c) Impairment of property, plant and equipment

The recoverable amount of the primarily non-financial physical assets of Northeast Health Wangaratta, 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.

Northeast Health Wangaratta has assessed all right-of-use assets for impairment, and no indicators of impairment are identified as at 30 June 2026.

Note 4.2 Intangible assets

	Computer software 2026 $'000	Total 2026 $'000
Gross carrying amount		
Opening balance	1,019	1,019
Additions	2,976	2,976
Closing balance	**3,995**	**3,995**
Accumulated amortisation and impairment		
Opening balance	(1,016)	(1,016)
Amortisation	(182)	(182)
Closing balance	**(1,198)**	**(1,198)**
Net carrying value at the end of the financial year	**2,797**	**2,797**

How we recognise intangible assets

Initial recognition
Purchased intangible assets are initially recognised at cost.

Subsequent measurement
Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses.

Impairment

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

Note 4.3 Depreciation and amortisation

How we recognise depreciation

All buildings, plant and equipment and other non-financial physical assets 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.

How we recognise amortisation

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

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.

	2026	2025
Buildings	10 to 50 years	10 to 50 years
Plant and Equipment	3 to 25 years	3 to 25 years
Motor Vehicles	4 years	4 years
Leased Assets	2 to 4 years	2 to 4 years
Intangible assets	3 to 5 years	3 to 5 years

Note 5 Other assets and liabilities

This section sets out those assets and liabilities that arose from Northeast Health Wangaratta's operations.

Structure

5.1 Receivables
5.2 Payables
5.3 Monies held in trust

Note 5.1 Receivables

	Note	2026 $'000	2025 $'000
Current receivables			
Contractual			
Inter hospital debtors		1,413	1,326
Trade receivables		1,239	500
Patient fees		1,490	2,160
Allowance for impairment losses		(83)	(83)
Other receivable		1,406	1,874
Total contractual receivables		**5,465**	**5,777**
Statutory			
GST receivable		874	735
Total statutory receivables		**874**	**735**
Total current receivables		**6,339**	**6,512**
Non-current receivables			
Contractual			
Long service leave - Department of Health		10,362	9,391
Total contractual receivables		**10,362**	**9,391**
Total non-current receivables		**10,362**	**9,391**
Total receivables		**16,701**	**15,903**
(i) Financial assets classified as receivables			
Total receivables		16,701	15,903
GST receivable		(874)	(735)
Total financial assets classified as receivables	7.1	**15,827**	**15,168**

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 health 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 health service applies AASB 9 for initial measurement of the statutory receivables and as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Note 5.2 Payables

	Note	2026 $'000	2025 $'000
Current payables			
Contractual			
Trade creditors		1,286	4,218
Accrued salaries and wages		4,614	6,086
Accrued expenses		7,950	11,023
Deferred capital grant income		1,550	3,335
Other		954	1,338
Total contractual payables		**16,354**	**26,000**
Total current payables		**16,354**	**26,000**
Total payables		**16,354**	**26,000**
(i) Financial liabilities classified as payables			
Total payables		16,354	26,000
Deferred capital grant income		(1,550)	(3,335)
Total financial liabilties classified as payables	7.1	**14,804**	**22,665**

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 Northeast Health Wangaratta 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 30 days.

Note 5.3 Monies held in trust

	Note	2026 $'000	2025 $'000
Current monies held in trust			
Patient monies		7	7
Refundable accommodation deposits		15,734	10,997
Total current monies held in trust		**15,741**	**11,004**
Total monies held in trust		**15,741**	**11,004**
*** Represented by:**			
- Cash assets	6.2	15,741	11,004
		15,741	**11,004**

How we recognise monies held in trust

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to Northeast Health Wangaratta 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 2024* .

Note 6 How we finance our operations

This section provides information on the sources of finance utilised by Northeast Health Wangaratta during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of Northeast Health Wangaratta.

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

6.1 Borrowings
6.2 Cash and cash equivalents
6.3 Commitments for expenditure

Note 6.1 Borrowings

	Note	2026 $'000	2025 $'000
Current borrowings			
Lease liability	6.1(a)	1,607	1,821
Advances from government		49	85
Other financial liabilities		15	18
Total current borrowings		**1,671**	**1,924**
Non-current borrowings			
Lease liability	6.1(a)	1,191	1,786
Advances from government		40	78
Other financial liabilities		-	15
Total non-current borrowings		**1,231**	**1,879**
Total borrowings	7.1	**2,902**	**3,803**

How we recognise borrowings

Borrowings refer to interest bearing liabilities mainly raised from advances from the Treasury Corporation of Victoria (TCV) and other funds raised through lease liabilities and other interest-bearing arrangements.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost and recognised at the fair value of the consideration received directly attributable to transaction costs and subsequently measured at amortised cost using the effective interest method.

Terms and conditions of borrowings

					Maturity Dates				
30 June 2026	**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%	2,798	2,873	130	260	1,163	1,320	-
Advances from government	6.1	3.20%	89	89	-	-	85	4	-
Total Financial Liabilities			**2,887**	**2,962**	**130**	**260**	**1,248**	**1,324**	**-**

					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%	3,607	3,724	86	172	774	2,692	-
Advances from government	6.1	3.20%	163	163	-	-	85	78	-
Total Financial Liabilities			**3,770**	**3,887**	**86**	**172**	**859**	**2,770**	**-**

Note 6.1(a) Lease liabilities

Northeast Health Wangaratta's lease liabilities are summarised below:

	2026 $'000	2025 $'000
Current lease liabilities		
Lease liability	1,607	1,821
Total current lease liabilities	**1,607**	**1,821**
Non-current lease liabilities		
Lease liability	1,191	1,786
Total non-current lease liabilities	**1,191**	**1,786**
Total lease liabilities	**2,798**	**3,607**

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

	2026 $'000	2025 $'000
Not longer than one year	1,638	1,117
Longer than one year but not longer than five years	1,324	2,770
Minimum future lease liability	**2,962**	**3,887**
Less unexpired finance expenses	(164)	(280)
Present value of lease liability	**2,798**	**3,607**

How we recognise lease liabilities

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

To apply this definition, Northeast Health Wangaratta 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 Northeast Health Wangaratta and for which the supplier does not have substantive substitution rights
- Northeast Health Wangaratta 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 Northeast Health Wangaratta has the right to direct the use of the identified asset throughout the period of use and
- Northeast Health Wangaratta has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Northeast Health Wangaratta's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased land	17 years
Leased buildings	2 years
Leased medical equipment	1 to 7 years
Leased computer equipment	3 to 5 years
Leased vehicles	1 to 3 years

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. Northeast Health Wangaratta 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).

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 Northeast Health Wangaratta incremental borrowing rate. Our lease liability has been discounted by rates of between 1.27% to 5.32%.

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.

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 the substance of 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	2026 $'000	2025 $'000
Cash on hand (excluding monies held in trust)		4	4
Cash at bank (excluding monies held in trust)		14,223	19,064
Total cash held for operations		**14,227**	**19,068**
Cash on hand (monies held in trust)		7	7
Cash at bank (monies held in trust)		15,734	10,997
Total cash held as monies in trust	5.3	**15,741**	**11,004**
Total cash and cash equivalents	7.1	**29,968**	**30,072**

Note 6.3 Commitments for expenditure

30 June 2026	Less than 1 year $'000	1-5 Years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	974	-	-	974
Operating expenditure commitments	1,704	1,647	-	3,351
Non-cancellable short term and low value lease commitments	603	677	-	1,280
Total commitments (inclusive of GST)	**3,281**	**2,324**	**-**	**5,605**
Less GST recoverable				(510)
Total commitments (exclusive of GST)				**5,095**

30 June 2025	Less than 1 year $'000	1-5 Years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	2,430	-	-	2,430
Operating expenditure commitments	2,514	2,568	-	5,082
Non-cancellable short term and low value lease commitments	370	112	-	482
Total commitments (inclusive of GST)	**5,314**	**2,680**	**-**	**7,994**
Less GST recoverable				(727)
Total commitments (exclusive of GST)				**7,267**

How we disclose our commitments

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

Expenditure commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed at their nominal value and are inclusive of the GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the balance sheet.

Short term and low value leases

Northeast Health Wangaratta discloses short term and low value lease commitments which are excluded from the measurement of right-of-use assets and lease liabilities. Refer to Note 6.1 for further information.

Note 7 Financial instruments, contingencies and valuation judgements

Northeast Health Wangaratta 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

7.1 Financial instruments
7.2 Contingent assets and contingent liabilities
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 Northeast Health Wangaratta'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 2026	Note	Carrying amount $'000	Total interest income/ (expense) $'000
Financial assets at amortised cost			
Cash and cash equivalents	6.2	29,968	1,849
Receivables	5.1	15,827	-
Total financial assets [i]		**45,795**	**1,849**
Financial liabilities at amortised cost			
Payables	5.2	14,804	-
Borrowings	6.1	2,902	(116)
Other financial liabilities - Refundable Accommodation Deposits	5.3	15,734	-
Other financial liabilities - patient monies held in trust	5.3	7	-
Total financial liabilities [i]		**33,447**	**(116)**

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

30 June 2025	Note	Carrying amount $'000	Total interest income/ (expense) $'000
Financial assets at amortised cost			
Cash and cash equivalents	6.2	30,072	1,975
Receivables	5.1	15,168	-
Total financial assets [i]		**45,240**	**1,975**
Financial liabilities at amortised cost			
Payables	5.2	22,665	-
Borrowings	6.1	3,803	(142)
Other financial liabilities - Refundable Accommodation Deposits	5.3	10,997	-
Other financial liabilities - patient monies held in trust	5.3	7	-
Total financial liabilities [i]		**37,472**	**(142)**

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

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 Northeast Health Wangaratta 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.

Northeast Health Wangaratta recognises the following assets in this category:

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

Categories of financial liabilities

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.

Northeast Health Wangaratta recognises the following liabilities in this category:

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

Derecognition of financial assets

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

- the rights to receive cash flows from the asset have expired, or
- Northeast Health Wangaratta 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
- Northeast Health Wangaratta 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 Northeast Health Wangaratta has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Northeast Health Wangaratta'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, Northeast Health Wangaratta'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

At balance date, the Board are not aware of any contingent assets or liabilities.

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:

- Property, plant and equipment, with the exception of right-of-use assets arising under AASB 16, which are measured using the cost model.

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.

Northeast Health Wangaratta 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.

Northeast Health Wangaratta 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 Northeast Health Wangaratta's independent valuation agency for property, plant and equipment.

Fair value determination: non-financial physical assets

AASB 2022-10 *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 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 Northeast Health Wangaratta's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2026 using VGV indices does not identify material changes in value. In accordance with FRD 103, Northeast Health Wangaratta 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, Northeast Health Wangaratta considers the current use as its highest and best use.

Non-specialised land and non-specialised buildings

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

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 Northeast Health Wangaratta, 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. Northeast Health Wangaratta 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 experienced fleet managers in Northeast Health Wangaratta who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Plant and equipment, furniture, fittings

Plant and equipment, furniture, fittings, (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	(20%)[(ii)]
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	$1,000 - $1,500/m^2 ($1,300) 7 - 43 years (9 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	$23,000 - $68,000 ($37,500 per unit) 3 - 5 years (3 years)
Plant and equipment	Current replacement cost approach	Cost per unit Useful life	$1,000 - $1,247,000 ($21,500 per unit) 2 - 20 years (11 years)

[(i)] Illustrations on the valuation techniques and significant assumptions and unobservable inputs are an indicator and should not be directly used without consultation with the health services independent valuer.

[(ii)] A community service obligation (CSO) of 20% was applied to Northeast Health Wangaratta's specialised land.

Note 8 Other disclosures

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

Structure

8.1 Ex-gratia expenses
8.2 Responsible persons disclosures
8.3 Remuneration of executives
8.4 Related parties
8.5 Remuneration of auditors
8.6 Events occurring after the balance date
8.7 Joint arrangements

Note 8.1 Ex gratia payments

At balance date, there have been no ex-gratia payments (2025: $Nil)

Note 8.2 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	1 Jul 2025 - 14 April 2026
Minister for Ambulance Services	1 Jul 2025 - 14 April 2026
The Honourable Harriet Shing MP:	
Minister for Health	15 April 2026 - 30 June 2026
Minister for Ambulance Services	15 April 2026 - 30 June 2026
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	1 July 2025 - 30 June 2026
Minister for Prevention of Family Violence	15 April 2026 - 30 June 2026
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	1 July 2025 - 30 June 2026
Minister for Ageing	1 July 2025 - 30 June 2026
Minister for Multicultural Affairs	15 April 2026 - 30 June 2026
The Honourable Lizzie Blandthorn MP:	
Minister for Children	1 July 2025 - 30 June 2026
Minister for Disability	1 July 2025 - 30 June 2026
Governing Boards	
Ms R. Kneebone (Chair of the Board)	1 Jul 2025 - 30 Jun 2026
Ms C. Clutterbuck	1 Jul 2025 - 30 Jun 2026
Ms C. Walker	1 Jul 2025 - 30 Jun 2026
Ms R. Cooke	1 Jul 2025 - 30 Jun 2026
Mr M. Sammon	1 Jul 2025 - 30 Jun 2026
Ms F. Williams	1 Jul 2025 - 30 Jun 2026
Mr P. Foley	1 Jul 2025 - 30 Jun 2026
Ms S. Shedda	1 Jul 2025 - 30 Jun 2026
Ms L. Shortis	1 Jul 2025 - 30 Jun 2026
Accountable Officers	
Ms L Fifis	1 Jul 2025 - 30 Jun 2026

Remuneration of Responsible Persons

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

Income Band	2026 No	2025 No
$10,000 - $19,999	8	9
$20,000 - $29,999	1	1
$350,000 - $359,999	-	1
$360,000 - $369,999	1	-
Total Numbers	**10**	**11**

	2026 $'000	2025 $'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**498**	**509**

Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

Note 8.3 Remuneration of executives

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

Remuneration 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.

Remuneration of executives officers
(including Key Management Personnel disclosed in Note 8.4)

	Total Remuneration	
	2026 $'000	**2025 $'000**
Total remuneration [i]	1,477	1,598
Total number of executives	7	7
Total annualised employee equivalent [ii]	5.6	7.0

[i] The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Northeast Health Wangaratta under AASB 124 Related Party Disclosures and are also reported within Note 8.4 Related Parties.
[ii] Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Note 8.4 Related parties

Northeast Health Wangaratta 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 –the Hume Rural Health Alliance 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

Northeast Health Wangaratta received funding from government related entities of $238.11 m (2025: $222.14 m) and capital funding of $8.13 m (2025: $6.84 m). Balances outstanding as at 30 June 2026 are $1.48 m (2025: $1.94m).

Expenses incurred by Northeast Health Wangaratta in delivering services 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 Minister for Finance require Northeast Health Wangaratta 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 Northeast Health Wangaratta and its controlled entities, directly or indirectly.

The Board of Directors and the Executive Directors of Northeast Health Wangaratta and its controlled entities are deemed to be KMPs. This includes the following:

KMPs	Position Title
Ms R. Kneebone	Chair of the Board
Ms C. Clutterbuck	Board Member
Ms C. Walker	Board Member
Ms R. Cooke	Board Member
Mr M. Sammon	Board Member
Ms F. Williams	Board Member
Mr P. Foley	Board Member
Ms S. Shedda	Board Member
Ms L. Shortis	Board Member
Ms L. Fifis	Chief Executive Officer
Ms K. Bennetts	Executive Director People and Corporate Operations/ Chief Procurement Officer
Mr A. Nitschke	Executive Director Finance and Performance/ Chief Financial Officer
A. Prof G. Wilkes	Executive Director Medical Services
Ms M. Butler	Executive Director Clinical Governance
Ms R. Weir	Chief Operating Officer
Ms M. Woodhouse	Chief Nursing & Midwifery Officer
Ms B. Hammond	Executive Director Clinical Operations/ Chief Nursing & Midwifery Officer (role ceased 11 Jan 2026)

Remuneration of key management personnel

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

	2026 $'000	2025 $'000
Total compensation - KMPs [i]	1,975	2,107

[i] KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 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 Northeast Health Wangaratta, 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 2026 (2025: none).

There were no related party transactions required to be disclosed for Northeast Health Wangaratta Board of Directors, Chief Executive Officer and Executive Directors in 2026 (2025: none).

Note 8.5 Remuneration of Auditors

	2026 $'000	2025 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	90	63
Total remuneration of auditors	**90**	**63**

Note 8.6 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.7 Joint arrangements

	Principal Activity	Ownership Interest 2026 %	Ownership Interest 2025 %
Hume Rural Health Alliance	Information Technology Services	10.84	10.47

For the year ended 30 June 2026, Northeast Health Wangaratta's share of the joint operations financials was:

	2026 $'000	2025 $'000
Total revenue and income	2,628	1,624
Total expenses	(2,814)	(1,882)
Total net result	(186)	(258)
Total other economic flows	-	(1)
Comprehensive result for the year	(186)	(259)
Total assets	1,566	1,803
Total liabilities	1,322	1,373
Total equity	244	430

Contingent liabilities and capital commitments

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

PO Box 386
Wangaratta VIC 3676)

(03) 5722 5111
enquiries@nhw.org.au
www.nhw.org.au