Echuca Regional Health

Supporting everyone to be healthy and live well

ANNUAL REPORT

for the year ended 30 June, 2026



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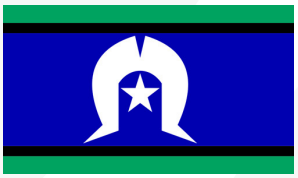
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Acknowledgement of Country

Echuca Regional Health acknowledges Yorta Yorta Communities and the beautiful and unique Yorta Yorta Country, waterways and animals of these landscapes. We also acknowledge the Elders of these communities and their Ancestors, who are and will always be, the continuing Traditional Custodians.



Echuca Regional Health
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WELCOME

This annual report outlines the operational and financial performance for **Echuca Regional Health from 1 July 2025 to 30 June 2026.**

Relevant Ministers

The responsible Ministers during the reporting period were:

MINISTER FOR HEALTH
MINISTER FOR AMBULANCE SERVICES
The Hon Mary-Anne Thomas MP
1 July 2025 to 15 April 2026

MINISTER FOR HEALTH
MINISTER FOR AMBULANCE SERVICES
MINISTER FOR WATER
The Hon Harriet Shing MP
15 April 2026 to 30 June 2026

MINISTER FOR HEALTH INFRASTRUCTURE
The Hon Melissa Horne MP
1 July 2025 to 30 June 2026

MINISTER FOR MENTAL HEALTH
MINISTER FOR AGEING
The Hon Ingrid Stitt MP
1 July 2025 to 30 June 2026

MINISTER FOR DISABILITY
MINISTER FOR CHILDREN
The Hon Lizzie Blandthorn MP
1 July 2025 to 30 June 2026

Echuca Regional Health

Supporting everyone to be healthy and live well



Manner of Establishment

The original Echuca District Hospital opened in 1882 and was renamed Echuca Regional Health in November 1993 following amalgamation with Echuca Community Health Service.

The Governor-in-Council issued an order on 26 October 1993 declaring Echuca Regional Health to be a public hospital. The order took effect on 1 November 1993 and *Schedule 1 of the Health Services Act 1988* was amended accordingly.



About Echuca Regional Health

Established in 1882, Echuca Regional Health (ERH) has been caring for its community for 144 years.

ERH provides health services to a catchment population of approximately 52,000 people across the Campaspe Shire in northern Victoria and the Murray River Council in southern New South Wales. These regions span over 16,000 square kilometres and include key townships such as Echuca, Kyabram, Tongala, Rochester, Moama, Barham, and Mathoura.

ERH is proudly located on Yorta Yorta country in Echuca — a place of deep cultural significance where the Murray (Dhungala), Campaspe (Yakoa), and Goulburn (Gaiyila) rivers meet. The name “Echuca” itself is a Yorta Yorta word meaning “Meeting of the Waters,” reflecting both the region’s natural features and its longstanding importance as a gathering place.

We are committed to maintaining and strengthening our longstanding partnerships with Aboriginal Community Controlled Health Organisations, including Njernda Aboriginal Corporation and Viney Morgan Aboriginal Medical Service, to support the ongoing delivery of culturally safe, accessible, and inclusive healthcare for Aboriginal and Torres Strait Islander peoples and the broader community.

As we reflect on the achievements and challenges of the past year, this report showcases the progress we have made, celebrates the dedication of our staff and partners, and reaffirms our ongoing commitment to deliver exceptional, person-centred care to the communities we serve.

Our Vision

Echuca Regional Health has adopted a common set of values across the organisation and developed associated behaviours around these values.

Our Values

Collaboration **Accountability** **Respect** **Excellence**

Our Purpose

Supporting everyone to be healthy and live well.





Services Available at Echuca Regional Health

ERH offers a broad range of integrated healthcare and support services, including acute, medical, surgical, sub-acute and residential aged care, maternal and child health programs, community services, and a dedicated Cancer and Wellness Centre. In addition, we are proud to serve as a leading regional hub for healthcare education, training and professional development.

ACUTE SERVICES
- Emergency Department
- High Dependency
- Medical
- Obstetric
- Paediatric
- Pharmacy
- Short Stay Unit
- Surgical
- Theatre

SUB-ACUTE SERVICES
- Geriatric Evaluation and Management
- Palliative Care
- Rehabilitation

RESIDENTIAL AGED CARE
- Glanville Village

COMMUNITY SERVICES
- Advanced Care Planning
- Alcohol and Other Drugs
- Cancer and Wellness Services
- Cardiac Rehabilitation
- Children and Family Services
- Community Palliative Care
- Community Rehabilitation
- Complex Care
- Dental Services
- Diabetes
- Enhanced Maternity Care Program
- First Nations Health
- Fracture Clinic
- Greater Bendigo Loddon Campaspe Local
- Haemodialysis
- headspace
- Hospital in the Home
- Loddon Children's Health and Wellbeing Local
- Maternal and Child Health
- McGrath Care Nurse (Breast and Haematology)
- Memory Clinic
- Neuro Clinic
- NDIS
- Occupational Therapy
- Opioid Replacement Therapy
- Pharmacotherapy
- Physiotherapy
- Podiatry
- Population Health
- Primary Care Clinic
- Prostate Care Specialist Nurse
- Pulmonary Rehabilitation
- Sexual and Reproductive Health
- Smiles 4 Miles
- Smile Squad
- Smoking and Vaping Cessation Program
- Specialist Consulting
- Specialist Continence
- Speech Pathology
- Towards Zero Program
- Transition Care Program
- Vestibular Clinic
- Wellbeing and Primary Mental Health

EDUCATION, TRAINING AND RESEARCH
- Accommodation for staff and students
- Volunteers

KEY HIGHLIGHTS

1 July 2025 to 30 June 2026

29,882
People attended our Emergency Department

373
Babies were delivered

17,560
People were admitted to Hospital

4,287
Ambulances arrived at our Emergency Department

1,104
Staff employed

4,275
Operations were performed

OUR YEAR IN REVIEW

1 July 2025 to 30 June 2026

163,800
patient and resident meals prepared

150
days work experience for local students

86,245
appointments delivered by Community Services

4,043
occasions of service delivered to 581 young people

6,465
student placement and professional development days

2,900
hours of volunteering assisting patients, visitors and staff

1,617
visitors greeted by our concierge volunteers at main reception

Board Chairperson and Chief Executive Report

On behalf of the Board and staff of Echuca Regional Health (ERH), we are proud to present the 144th Report of Operations and Annual Report for the year ended 30 June 2026.

On 1 September 2025, the Board were pleased to appoint Carol-Anne Lever, who commenced as Chief Executive Officer. Carol-Anne's leadership and commitment to regional healthcare has already strengthened our focus on innovation, service excellence and patient centred care. The Board extends their thanks to Robyn Rudge who acted as Interim CEO prior to 1 September.

Over the past 12 months, ERH has continued to strengthen its role as a trusted healthcare provider for our region, delivering high quality, compassionate care while advancing opportunities to improve access and health outcomes for our community. Through collaboration, innovation and the commitment of our staff, volunteers, partners and supporters, we have achieved significant milestones that reflect our dedication to providing care closer to home.

ERH actively contributed to the Loddon Mallee Health Network through participation in clinical service planning, regional workforce initiatives, credentialing reform, leadership development and shared service discussions. Collaboration at this level strengthens regional integration and supports improved access, quality, workforce capability and future sustainability.

As healthcare continues to evolve, ERH remains committed to innovation. The expansion of virtual care services, including telehealth, remote patient monitoring and virtual ward rounds, is helping us deliver treatment closer to home while improving access, convenience and patient outcomes for people across our region.

Foundations for theatre optimisation were established through creation of the Planned Surgery Unit. Improved visibility of long wait and priority patients strengthened compliance with Department of Health requirements and preparation for live reporting enhanced access and waitlist oversight.

This year also marked significant infrastructure developments at ERH, with the successful relocation of the Oral Health Services and Central Sterile Services Department into the refurbished Lumeah building. Funded through the Victorian Government's Regional Health Infrastructure Fund, the project has seen services co-locate in a modern, purpose-built environment, supporting more efficient and integrated care delivery. The redevelopment included upgraded sterilisation equipment, enhanced treatment spaces and facilities for staff.

Last year ERH hosted our inaugural 'Kids on Country' during NAIDOC Week, where First Nations students from local primary schools visited ERH and participated in a Welcome to Country and Smoking Ceremony. This provided an important opportunity to celebrate culture, connection and reconciliation. We were also delighted to acknowledge Uncle Gilbert Wanganeen, who was recognised as the 2025 Victorian Male Elder of the Year, an honour that reflects his outstanding leadership and contribution to the community.

In January 2026, ERH was appointed by the Department of Health to deliver Maternal and Child Health Services across the region. This important service supports children from birth to school age and plays a vital role in promoting health, wellbeing, learning, safety and development outcomes for children and their families.

ERH continued to maintain active participation in multiple Safer Care Victoria collaboratives, reinforcing a strong culture of quality improvement, innovation and evidence-based care. Projects focused on stroke care, medicine safety, diagnostics, delirium prevention and chronic disease management. All projects have supported measurable clinical and operational improvements. Notable outcomes included reductions in low value diagnostic testing, improved environmental sustainability and state-wide recognition for stroke care performance.

Improving access to specialised healthcare services remains a priority for ERH and the generosity of our supporters continues to make a meaningful difference to the care we provide. With sincere gratitude to funding provided by Treasure Chest and McGrath Foundation, cancer patients now have access to dedicated nurses through a collaborative service. These roles provide specialist medical, emotional and practical support for patients in the region, ensuring more people can access complex and expert care closer to home. In addition, ERH received $120,000 through the Royal Children's Hospital Good Friday Appeal to support the purchase of vital equipment for our services. This investment enhances our ability to deliver high quality care to local children and families and reinforces our commitment to ensuring the best possible health outcomes for young people across our region.

Life Governor Awards

At our 143rd Annual General Meeting, the Board of Directors were honoured to award a Life Governorship to The Horizon Committee Charitable Trust in recognition of their outstanding financial contributions to ERH. This prestigious award acknowledges the committee's dedication and enduring support of our organisation and community.

Staff Service Award Recognition

ERH's strategy is guided by four pillars; Our People, Our Service, Our Community and Our Future, and demonstrated through our values of Collaboration, Accountability, Respect and Excellence. Our people remain at the heart of everything we do.

In November 2025, we celebrated the amazing contributions of staff and volunteers through our annual Service Awards Ceremony;

- 31 staff were recognised for 10 years of service
- 11 staff were recognised for 15 years of service
- Nine staff were recognised for 20 years of service
- Eight staff were recognised for 25 years of service
- Three staff were recognised for 30 years of service
- Nine staff were recognised for 35 years of service
- Mr Mark Ludeman (Nurse) was recognised for 40 years of service

Staff and Volunteer Recognition and Reward Program

At the 2025 Awards Celebration event, a number of staff and volunteers were recognised through our Recognition and Reward Program. We extend our congratulations to all finalists and category winners, whose contributions exemplify our values and commitment to excellence. Congratulations to category winners:

- CARE Values; Jessie Evans
- Leadership; Dr Stella Setyapranata
- Innovation, Quality and Research; Lauri Melville, Renee Johns and Renee Eddy for Subacute Frailty Project
- Workplace Safety; Stewart Wilson
- Volunteer of the Year Award; Gary Budge

Victorian Health Volunteer Honour Roll Inductee

We were especially proud to see Mrs Margaret Shinns recognised on the 2025 Victorian Public Healthcare Awards Health Volunteer Honour Roll. Marg's remarkable 35-year volunteering role to ERH through the Hospital Ladies Auxiliary has helped raise more than $250,000 for our health service. Her commitment and leadership exemplifies the extraordinary impact volunteers have on our organisation and community.

Like Marg, our Volunteers make every patient, resident, staff member and visitor feel a little more supported, a little more hopeful, and a lot more cared for.

Board Director Updates

In July 2025 Louise Mitchell was appointed to the ERH Board of Directors. Louise is an accomplished senior executive with extensive experience across local government and the Victorian public sector.

On 30 June this year, we farewelled Board Directors Daniel Butel and Christopher Sykes who served on the Board since their initial appointments in July 2020. We extend our sincere appreciation to Dan and Chris for their dedication, leadership and contribution to our health service over the past six years.

Thank you

Finally, we extend our sincere gratitude to our staff, volunteers, consumers, donors and community partners. Your dedication, professionalism and support underpin everything we do. Together, we continue to build a resilient, responsive and innovative health service that meets the needs of our growing community.

As we look ahead, ERH remains focused and committed to delivering exceptional care, embracing digital transformation, strengthening partnerships and improving health outcomes across our region. Through these efforts, we are committed to ensuring our community can access high quality care closer to home, now and into the future.

Thank you for your continued support of Echuca Regional Health.

5.2.3 Declaration in the Report of Operations - Responsible Bodies Declaration (Standing Directions 2018)

In accordance with the *Financial Management Act 1994,* we are pleased to present the Echuca Regional Health report of operations for 30 June 2026.



Stacy Williams
Board Chairperson
30 June 2026



Carol-Anne Lever
Chief Executive Officer
30 June 2026

Executive Officers



CAROL-ANNE LEVER
(Appointed September 2025)
Chief Executive Officer
RN (Critical Care), Dip HRM, Dip BM, FACHSM, CHE

ROBYN RUDGE
(July - August 2025)
Interim Chief Executive Officer

The Chief Executive Officer leads the ERH executive and workforce teams in delivering the Health Service's strategic vision and priorities. This is achieved through a strong focus on operational excellence, workforce engagement, and the development of effective partnerships across the healthcare sector and broader community.

Under the authority delegated by the Board, the CEO is responsible for overseeing the safety and quality of care for patients and staff, service and infrastructure planning, and compliance with all relevant legislative, regulatory, and governance requirements. The role ensures robust risk management and accountability frameworks are in place and that ERH's strategic objectives are delivered in alignment with the organisation's values and commitment to excellence.



MEREDITH HODDER
(Appointed March 2026)
Executive Director Nursing Midwifery/Chief Nursing Officer
B Nursing (Distinction), Grad Cert Peri Op Nursing, MACN

DARREN CLARK
(August 2025 – February 2026)
Acting Executive Director of Nursing/Chief Nursing Officer

MAREE WOODHOUSE
(July - August 2025)

The Executive Director of Nursing and Midwifery/Chief Nursing Officer provides strategic leadership for nursing professional standards across all services and maintains operational oversight of Acute Inpatient Services, Sub-Acute Services, Maternity, Emergency Department, Perioperative Services, Glanville Village Aged Care, Cancer and Wellness Services, and After Hours Management. The role also has responsibility for Infection Prevention and Control, and the Quality, Risk and Innovation Unit, ensuring the delivery of high-quality, safe care and the ongoing achievement of accreditation requirements across all service areas.



DR ANNEMARIE NEWTH
Executive Director Medical Services /Chief Medical Officer
BSc, BHB, MSc (Hons), MBChB

The Executive Director of Medical Services/Chief Medical Officer is responsible for medical professional standards across all services. The Executive Director Medical Services portfolio also includes the Medical Workforce Unit, Medico-Legal Services (including Freedom of Information), Pharmacy, Medical Consulting Suites, and the contracted services of Pathology (Austin Pathology) and Medical Imaging (I-MED).



JODIE BLACK
Executive Director Community Services (Interim)
Registered Psychologist, BPsych(Hons), GradCertMgmt(Hlth), GDipAdultEd, MCom(Mgmt)

CYNTHIA ROBINS
(July-October 2025)
BaPH, BaNursing, RN, Ass.Dip. App.Sci (Myotherapy), GAICD, CHIA, MPH/TM

The Executive Director of Community Services leads a broad portfolio of services that support health and wellbeing across the lifespan, including Aboriginal Health, Allied Health, Dental, Mental Health and Wellbeing, Alcohol and Other Drugs, Community Rehabilitation, Community Nursing, Community Palliative Care, Hospital in the Home, and Complex Care services.

To better reflect the growing importance of care delivered outside traditional hospital settings, home and community-based services highlighting the value of providing care closer to where people live.

The Community Services Division also plays a key role in improving population health across the ERH catchment through primary prevention initiatives that promote healthy eating, active living, gender equity, and the reduction of tobacco-related harm, including vaping.



ROBYN RUDGE
Executive Director Finance and Corporate Services
B.Comm, CPA

LAURA TOMAMICHAEL
(July-August 2025)
Executive Director Finance and Corporate Services (Interim)
B.Comm, CPA

The Executive Director of Finance and Corporate Services is responsible for the day to day provision of non-clinical support services throughout the health service, including Finance and Governance, Information and Communication Technology, Payroll, Engineering, Health Information Services, Food and Café Services, Fleet, Cleaning, Procurement and Supply, Environmental and Security Services.



DEBRA HILL
(Appointed March 2026)
Executive Director People, Culture and Safety
Dip.HRM, B.Bus, MIRHR (Industrial Relations/Human Resources), AdDipMgt

INDIA-ROSE HUTCHINSON
(July 2025- March 2026)
Executive Director People, Culture and Safety (Interim)
Dip. HRM

The Executive Director of People, Culture and Safety provides strategic leadership and oversight across a broad portfolio including Human Resources, Education, Training and Research, Occupational Health and Safety, Medical Workforce, Volunteers and Accommodation Services. With a focus on fostering a positive, safe and high-performing workplace culture, and ensuring alignment of people strategies with organisational goals by leading initiatives that support workforce pathways, attraction and retention, wellbeing, safety, engagement and capability.

ORGANISATIONAL CHART

BOARD OF DIRECTORS

Carol-Anne Lever - Chief Executive

- Manager, Office of the CEO
- Manager, Governance Strategy and Planning
- Senior Medical Advisor

Jodie Black
Executive Director Community Services (Interim)

- Aboriginal Health
- Allied Health Services
- Community Rehabilitation
- Community Nursing/ Hospital In The Home/Community Palliative Care
- Consulting Suites
- National DIsability Insurance Scheme/ Early Childhood Intervention
- Oral Health
- Population Health
- Primary Mental Health
  - Alcohol and Other Drugs
  - GBLC Local
  - headspace
  - Wellbeing and Primary Mental Health
- Residential In-Reach, Post-Acute Care and Complex Care

Dr Annemarie Newth
Executive Director Medical Services / Chief Medical Officer

- Connecting the Docs
- Consulting Suites
- Diagnostic Services
- Medical Workforce
- Medico-Legal
- Mortuary
- Pharmacy
- Research

Meredith Hodder
Executive Director Nursing & Midwifery / Chief Nursing Officer

- Inpatient Services
  - Maternity
  - Surgical
  - Medical
  - Hgh Dependency
  - Sub-Acute
  - Stroke
- Emergency Department
- Cancer and Wellness
  - Oncology
  - Renal Dialysis
- Infection Prevention and Control
- Perioperative Services
- Quality, Risk and Innovation
- Residential Aged Care

Debra Hill
Executive Director People, Culture and Safety

- Education and Training
- Human Resources
- Medical Workforce
- Occupational Health and Safety
- Volunteers

Robyn Rudge
Executive Director Finance & Corporate Services

- Engineering and Facilities Management
- Environmental Services
- Food Services
- Security
- FInance
- Health Information Services
- Information, Communication and Technology
- Procurement and Supply
- Payroll
- Workforce Systems

Board Directors

From 1 July 2025 to 30 June 2026, the Board consisted of nine independent non-executive directors elected for terms of up to three years, with the option of re-election for a maximum of nine years; appointed by the Governor in Council on the Minister for Health's recommendation, the Board is accountable to the Minister for Health for ensuring ERH is efficiently managed, delivers high-quality care and services that meet community needs, achieves financial and non-financial performance targets, and upholds governance standards by declaring any pecuniary interests and withdrawing from related proceedings.



Stacy Williams
Chairperson



Scott Webb
Senior Vice Chairperson
and Treasurer



Warren Jose
Junior Vice Chairperson



Daniel Butel



Dr Sydney Paul



Christopher Sykes



Janet Chapman



Simone Knight



Louise Mitchell

Audit and Risk Committee

The purpose of the Audit and Risk Committee is to assist the Board in fulfilling its corporate governance responsibilities in regards to the integrity of financial reporting, risk management, the internal control environment, compliance with legal and regulatory obligations, oversight of the internal and external audit functions and other matters, within scope, referred by the Board.

The Audit and Risk Committee is an advisory Committee to the Board of Directors appointed pursuant to the By-Laws of ERH and in accordance with the purpose of the *Health Services Act 1988*.

Members of ERH's Audit Committee for the 2025-26 financial year were:

Daniel Butel
Committee Chair (July – December 2025)

Louise Mitchell
Committee Chair (January 2026 – July 2026)

Rachel McAsey
External Member

Sarah Gee
External Member

Michael Milne
External Member

Simone Knight
Board Director

Scott Webb
Board Director - Treasurer

Dr Sydney Paul
Board Director – Clinical Governance & Quality Committee Representative

Consumer Advisory Committee

ERH's Consumer Advisory Committee (CAC) is a formal committee of the Board of Directors, providing an important link between the health service and the community. Community representatives on the committee play a vital role in ensuring consumer perspectives are embedded across all levels of the Health Service. They provide feedback, promote consumer leadership, and advocate on behalf of the community, patients and clients to help improve outcomes and experiences.

Working collaboratively with the Board, Executive team, and key staff, the committee provides strategic advice informed by the needs and experiences of the community. It contributes to health service policy, service planning, and development, while actively participating in major initiatives that drive continuous improvement and positive change across ERH.

Members of ERH's Consumer Advisory Committee for the 2025-26 financial year were:

Bernie Altmann

Caroline Arrowsmith

Greg Hansford

Fran Galvin

Melissa Sheldon

Michelle Johns

Suzanne Solly (Resigned)

Simone Knight
Board Director

Scott Webb
Board Director - Treasurer

Christopher Sykes
Board Director



Fundraising Committee

The ERH Fundraising Committee brings together passionate community members, Board Directors and health service staff who share a commitment to supporting the Health Service and its identified fundraising priorities. The Committee is chaired by the CEO and members play an important role in championing ERH's fundraising efforts, raising awareness of campaigns and strengthening connections across their networks and the wider community.

Members of ERH's Fundraising Committee for the 2025-26 financial year were:

Michael DuBourg Community Member

Skye Engwerda Community Member

Britt Allman Community Member

Michelle Johns Community Member

Scott Webb Board Director - Treasurer

Simone Knight Board Director





Acknowledging Our Supporters

The contribution of our donors, volunteers and community supporters continues to be invaluable at ERH. At our annual Donor Recognition Morning Tea, guests were entertained by students from St Mary's School Choir while we celebrated the generosity of individuals and community groups who support ERH through donations, raffles, sporting events and in-kind contributions.

During the year, 'Crafting for a Cause' volunteers donated more than 3,698 handcrafted items, providing comfort and support to patients, visitors and families across the Health Service.

ERH recognises and is deeply appreciative of the generous support received from individuals, staff, families, businesses, trusts, foundations, and community groups. It gives us great pleasure to acknowledge donations above $5,000 received from 1 July 2025 to 30 June 2026:

Anonymous *2
Mrs Angela Bowles
Mr Barry Coffey
Camp 4 Cancer
ERH Volunteer Pop Up Stall
Kagome Australia
Mavis Hazeldene Trust Fund
Moama RSL
Mr Kurt Northausen
Mr and Mrs Norm and Rosemary Bowen
Sweat v Steam 2025
The Godfrey Go Well Charitable Trust
The Horizon Committee Charitable Trust
Watson Street Pavilion.



WORKFORCE & FINANCIAL INFORMATION

Occupational Health and Safety

ERH is committed to providing and maintaining a safe and healthy working environment for all staff, patients, residents, clients, contractors, volunteers and visitors, so far as is reasonably practicable. Occupational Health and Safety (OHS), including psychological health and safety, is integral to our Health Service performance, governance and commitment to the wellbeing of our workforce. We continue to foster a proactive safety culture where OHS is embedded in strategic planning, operational decision-making and everyday practice, recognising that every member of ERH has a role to play in creating and maintaining a safe and healthy workplace.
Our approach also acknowledges the unique experiences and challenges of our First Nations employees and reinforces our commitment to culturally safe, inclusive and supportive workplaces. Our ongoing OHS improvement efforts are guided by five strategic priorities:

- Priority 1 – Culture, leadership and capability
- Priority 2 – Systems and Reporting
- Priority 3 – Risk management and hazard awareness
- Priority 4 – Occupational Violence and Aggression (OVA)
- Priority 5 – Psychological Safety

OCCUPATIONAL HEALTH AND SAFETY STATISTICS	2022-2023	2023 - 2024	2024 - 2025	2025 - 2026
The number of reported hazards/incidents for the year per 100 FTE	30.48	41.57	41.28	**38.77**
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	0.83	1.81	1.0	**0.9**
The average cost per WorkCover claim for the year	$59,719	$26,021	$64,138	**$35,500**

OCCUPATIONAL VIOLENCE STATISTICS	2025 - 2026
WorkCover accepted claims with an occupational violence cause per 100 FTE	**0**
Number of accepted WorkCover claims with lost time injury with an occupational cause per 1,000,000 hours worked	**0**
Number of occupational violence incidents reported	**124**
Number of occupational violence incidents reported per 100 FTE	**17.6**
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	**1.61%**

Workforce Data

	June Current Month FTE		Average Monthly FTE	
LABOUR CATEGORY	**2026**	2025	**2026**	2025
Nursing	**336**	305	**316**	301
Administration and Clerical	**106**	102	**102**	104
Medical Support	**58**	55	**57**	57
Hotel and Allied Services	**76**	82	**78**	77
Medical Officers	**5**	3	**4**	2
Hospital Medical Officers	**53**	46	**49**	42
Sessional Clinicians	**15**	14	**15**	13
Ancillary Staff (Allied Health)	**84**	78	**82**	78

Application of Employment and Conduct Principles

ERH is committed to fostering a fair, respectful and inclusive workplace, underpinned by the principles of merit and equity. Our policies and procedures support equitable employment opportunities and ensure that decisions relating to recruitment, promotion, professional development and retention are based on merit.

ERH takes all concerns relating to discrimination, bullying and harassment seriously, with appropriate processes in place to address complaints, allegations and incidents. Employees are provided with education, training and resources to understand their rights and responsibilities and to support a workplace culture where equal opportunity, respect and inclusion are embedded in everyday practice.

Employees have been correctly classified in workforce data collections.

Financial Information

Operational and Financial Performance

Echuca Regional Health budgeted for a breakeven operating result of $0.00M deficit (as per Statement of Priorities). However the operating result was $0.09M deficit for the 2025-2026 financial year.

	2026 $000	2025 $000	2024 $000	2023 $000	2022 $000
Operating Result*	**(87)**	(299)	(3,568)	373	246
Total revenue	169,194	151,850	135,489	128,400	115,654
Total expenses	(171,334)	(157,342)	(143,209)	(130,857)	(112,576)
Net result from transactions	**(2,140)**	(5,492)	(7,720)	(2,437)	3,078
Total other economic flows	(530)	72	(2,204)	(442)	77
Net result	**(2,670)**	(5,420)	(9,924)	(2,899)	3,115
Total assets	206,227	222,756	210,826	163,821	144,651
Total liabilities	(50,769)	(64,628)	(47,278)	(37,933)	(32,865)
Net assets/Total equity	**155,458**	158,128	163,548	125,888	111,786

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

Reconciliation between the net result from transactions to the Statement of Priorities Operating Result

	2025 -2026 ($000)
Operating Result	(87)
Capital purpose income	7,150
Specific income	199
Expenditure for capital purpose	0
Depreciation and amortisation	(9,358)
Finance costs (other)	(44)
Net result from transactions	(2,140)

Consultancies Information

Details of consultancies (under $10,000)
In 2025-2026, there were 0 consultancies where the total fees payable to the consultants were less than $10,000.

Details of consultancies (valued at $10,000 or greater)
In 2025-26, there were 0 consultancies where the total fees payable to the consultants were $10,000 or greater.

Government Advertising Campaign

Nil to report

Grants and Transfer Payments

In 2025-26, Echuca Regional Health did not administer any grants, transfer payments or Commercial-in-Confidence grants.

Reviews and Study Expenses

In 2025-26, there were nil reviews and studies undertaken by Echuca Regional Health.

Information and Communication Technology (ICT) Expenditure

For the 2025-26 reporting period, Echuca Regional Health had a total ICT expenditure of $4.4m, 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) (a) + (b)**	**Operational expenditure (excluding GST) (a)**	**Capital expenditure (excluding GST) (b)**
$4.35 million	$0.5 million	-	$0.5 million

Social Procurement Activities Under The Social Procurement Framework

ERH recognises procurement as both a core business function and an important strategic opportunity to deliver broader social, economic and environmental benefits.

Through social procurement, ERH uses its purchasing power to contribute to a fairer, more inclusive and sustainable Victoria. By embedding social and sustainable considerations into procurement activities undertaken by, or on behalf of, the Health Service, ERH seeks to achieve positive outcomes that extend beyond the purchase of goods and services.

ERH's approach to social procurement provides a range of benefits, including:

- supporting positive engagement and purpose among employees involved in procurement by creating opportunities to achieve meaningful social and environmental outcomes;
- strengthening ERH's understanding of suppliers and their commitment to corporate social responsibility and sustainable business practices;
- supporting local businesses, communities and employment opportunities; and
- contributing to improved social, economic and environmental outcomes within our region and across Victoria.

ERH's Social Procurement Strategy has been developed in alignment with the Victorian Government's Social Procurement Framework (SPF). The Strategy reinforces ERH's commitment to leveraging procurement activities to generate greater value for Victorian communities and create opportunities for businesses and suppliers that contribute to positive social and sustainable outcomes.

Through the Strategy, ERH is committed to advancing the social and sustainable procurement objectives of the Social Procurement Framework and, wherever appropriate, considering these objectives throughout procurement planning and decision-making.

Emergency Procurement

Nil to report.

Procurement Complaints

Nil to report.

FY25-26 SPF Direct Spend Metrics - Echuca Regional Health	
All Suppliers	
Number of Suppliers engaged	888
Total Expenditure (excl. GST)	$49,650,229.25
Social Benefit Suppliers	
Number of Social Benefit Suppliers engaged	6
Total Expenditure with Social Benefit Suppliers (excl. GST)	$100,837.38
SPF Objectives: Opportunities for Victorian Aboriginal People	
SPF Outcome: Purchasing from Victorian Aboriginal businesses	
Metric 1. Number of Victorian Aboriginal businesses engaged	4
Metric 2. Total expenditure with Victorian Aboriginal businesses (excl. GST)	$28,943.43
SPF Objectives: Opportunities for Victorians with Disability	
SPF Outcome: Purchasing from Victorian social enterprises led by a mission for people with disability and Australian disability enterprises	
Metric 3. Number of Victorian social enterprises led by a mission for people with disability and Australian disability enterprises engaged	1
Metric 4. Total expenditure with social enterprises led by a mission for people with disability and Australian disability enterprises (excl. GST)	$71,712.15
SPF Objectives: Opportunities for Victorian priority jobseekers	
SPF Outcome: Purchasing from Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers	
Metric 5. Number of Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers engaged	0
Metric 6. Total expenditure with Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers (excl. GST)	$0.00
SPF Objectives: Sustainable Victorian social enterprises and Aboriginal businesses	
SPF Outcome: Purchasing from Victorian social enterprises and Aboriginal businesses	
Metric 7. Number of Victorian social enterprises engaged	2
Metric 8. Total expenditure with Victorian social enterprises (excl. GST)	$71,893.95
Metric 9. Number of Victorian Aboriginal businesses engaged	4
Metric 10. Total expenditure with VIctorian Aboriginal businesses (excl. GST)	$28.943.43

ENVIRONMENTAL PERFORMANCE

Greenhouse Gas Emissions

G1 Total Scope 1 (direct) greenhouse gas emissions (t CO2-e)	2025 - 2026	2024 - 2025	2023 - 2024
Carbon Dioxide	**1,245.54**	1,174.97	1,298.18
Methane	**2.41**	2.26	2.47
Nitrous Oxide	**0.74**	0.73	0.84
Total	**1,248.69**	1,177.95	1,301.49
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (t CO2-e)	1,242.82	1,159.33	1,264.99
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (t CO2-e)	**5.87**	18.62	36.50
Medical/Refrigerant gases	**-**	-	-
Nitrous oxide	**29.41**	9.77	-
Sevoflurane	**6.17**	2.05	-

G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	2025 - 2026	2024 - 2025	2023 - 2024
G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**2,355.09**	2,314.75	2,317.41
Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**2,355.09**	**2,314.75**	**2,317.41**

G3 Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (t CO2-e)	2025 - 2026	2024 - 2025	2023 - 2024
Commercial air travel	**N/A**	N/A	N/A
Waste emissions (WR5)	**75.47**	75.47	89.17
Indirect emissions from Stationary Energy	**416.30**	404.34	384.29
Indirect emissions from Transport Energy	**1.49**	4.74	9.28
Water emissions	**64.87**	74.57	85.18
Any other Scope 3 emissions	**0.00**	0.00	0.00
Total Scope 3 greenhouse gas emissions (t CO2-e)	**558.13**	559.12	567.93

G(Opt) Net greenhouse gas emissions (t CO2-e)	2025 - 2026	2024 - 2025	2023 - 2024
Gross greenhouse gas emissions (G1 + G2 + G3) (t CO2-e)	**4,197.48**	4,063.64	4,186.83
Total gross reported greenhouse gas emissions per bed-day (t CO2-e/OBD)	0.07	0.07	0.07
Carbon Neutral Electricity	0.00	0.00	0.00
Green Power Electricity	0.00	0.00	0.00
Purchased LGCs	-3,002.51	0.00	0.00
Any Reduction Measures Offsets purchased (EL4-related)	-2,674.91		
Any Offsets purchased	-2,674.91		
Net greenhouse gas emissions (t CO2-e)	**1,522.57**	**4,063.64**	**4,186.83**

Electricity Use

EL1 Total electricity consumption segmented by source (MWh)	2025 - 2026	2024 - 2025	2023 - 2024
Purchased	3,513.52	3,510.01	3,523.40
Self-generated	829.19	631.24	633.66
EL1 Total electricity consumption (MWh)	**4,342.71**	**4,141.25**	**4,157.07**

EL2 On site-electricity generated (MWh) segmented by:	2025 - 2026	2024 - 2025	2023 - 2024
Consumption behind-the-meter			
Solar Electricity	829.19	631.24	633.66
Total Consumption behind-the-meter (MWh)	**829.19**	**631.24**	**633.66**
Exports			
Solar Electricity	4.45		
Total Electricity exported (MWh)	**4.45**		
EL2 Total On site-electricity generated (MWh)	**833.64**	**631.24**	**633.66**

EL3 On-site installed generation capacity (kW converted to MW) segmented by:	2025 - 2026	2024 - 2025	2023 - 2024
Solar System	0.50	0.50	0.50
EL3 Total On-site installed generation capacity (MW)	**0.50**	**0.50**	**0.50**

EL4 Total electricity offsets segmented by offset type (MWh)	2025 - 2026	2024 - 2025	2023 - 2024
LGCs voluntarily retired on the entity's behalf	3,263.59		
RPP (Renewable Power Percentage in the grid)	606.01	642.48	660.95
EL4 Total electricity offsets (MWh)	**3,513.52**	**642.48**	**660.95**

Stationary Energy

F1 Total fuels used in buildings and machinery segmented by fuel type (MJ)	2025 - 2026	2024 - 2025	2023 - 2024
Natural gas	24,118,357.40	22,498,249.70	24,548,618.30
F1 Total fuels used in buildings (MJ)	**24,118,357.40**	**22,498,249.70**	**24,548,618.30**

F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (t CO2-e)	2025 - 2026	2024 - 2025	2023 - 2024
Natural gas	1,242.82	1,159.33	1,264.99
F2 Greenhouse gas emissions from stationary fuel consumption (t CO2-e)	**1,242.82**	**1,159.33**	**1,264.99**

Transportation Energy

T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type (MJ)	2025 - 2026	2024 - 2025	023 - 2024
Non-executive fleet - Gasoline	86,826.70	275,330.60	539,737.20
Petrol	**86,826.70**	275,330.60	539,737.20
Total energy used in transportation (vehicle fleet) (MJ)	**86,826.70**	**275,330.60**	**539,737.20**

T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category	2025 - 2026	Proportion
Total Passenger Vehicles	36	
Fuel combustion engine	22	61%
Diesel	2	6%
Gasoline	0	0%
LPG	0	0%
Hybrid	12	33%
All electric	0	0%

T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type (t CO2-e)	2025 - 2026	2024 - 2025	2023 - 2024
Non-executive fleet - Gasoline	5.87	18.62	36.50
Petrol	**5.87**	**18.62**	**36.50**
Non-executive fleet - Diesel	0.00	0.00	
Diesel	**0.00**	**0.00**	
Total Greenhouse gas emissions from transportation (vehicle fleet) (t CO2-e)	**5.87**	**18.62**	**36.50**

Total Energy Use

E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	2025 - 2026	2024 - 2025	2023 - 2024
Total energy usage from stationary fuels (F1) (MJ)	24,118,357.40	22,498,249.70	24,548,618.30
Total energy usage from transport (T1) (MJ)	86,826.70	275,330.60	539,737.20
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**24,205,184.10**	**22,773,580.30**	**25,088,355.50**

E2 Total energy usage from electricity (MJ)	2025 - 2026	2024 - 2025	2023 - 2024
Total energy usage from electricity (MJ)	15,633,752.71	14,908,490.82	14,965,447.80

E3 Total energy usage segmented by renewable and non-renewable sources (MJ)	2025 - 2026	2024 - 2025	2023 - 2024
Renewable	15,633,752.40	4,585,376.87	4,660,624.79
Non-renewable (E1 + E2 - E3 Renewable)	24,205,184.41	33,096,694.25	35,393,178.52

E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser	2025 - 2026	2024 - 2025	2023 - 2024
Energy per unit of Aged Care OBD (MJ/ Aged Care OBD)	1,842.59	1,757.34	1,858.17
Energy per unit of LOS (MJ/LOS)	989.10	945.33	988.57
Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD)	643.61	614.68	645.28
Energy per unit of Separations (MJ/ Separations)	2,294.76	2,139.61	2,316.18
Energy per unit of floor space (MJ/m2)	2,004.24	1,885.99	1,992.24

Water Use

W1 Total units of metered water consumed by water source (kL)	2025 - 2026	2024 - 2025	2023 - 2024
Potable water (kL)	46,241.19	45,591.24	50,758.31
Total units of water consumed (kL)	**46,241.19**	**45,591.24**	**50,758.31**

W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	2025 - 2026	2024 - 2025	2023 - 2024
Water per unit of Aged Care OBD (kL/Aged Care OBD)	2.14	2.14	2.39
Water per unit of LOS (kL/LOS)	1.15	1.15	1.27
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.75	0.75	0.83
Water per unit of Separations (kL/Separations)	2.67	2.61	2.98
Water per unit of floor space (kL/m2)	2.33	2.30	2.56

NORMALISATION FACTORS	2025 - 2026	2024 - 2025	2023 - 2024
1000km (Corporate)			
1000km (Non-emergency)			
Aged Care OBD	21,574.00	21,286.00	21,265.00
ED Departures	29,505.00	29,878.00	28,695.00
FTE	731.00	686.00	650.00
LOS	40,190.00	39,570.00	39,971.00
OBD	61,764.00	60,856.00	61,236.00
PPT	108,592.00	108,217.00	106,991.00
Separations	17,323.00	17,483.00	17,060.00
TotalAreaM2	19,834.00	19,834.00	19,834.00

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

WASTE	2025-2026	2024 - 2025	2023 - 2024	2022 - 2023
Total waste generated (kg clinical waste+kg general waste+kg recycling waste)	**203,876**	203,745	202,135	199,835
Total waste to landfill generated (kg clinical waste+kg general waste)	**198,743**	198,005	196,095	195,005
Total waste to landfill per patient treated ((kg clinical waste+kg general waste)/PPT)	**0.37**	0.39	0.31	0.28
Recycling rate % (kg recycling / (kg general waste+kg recycling)	**102.76**	101.25	98.55	97.95

Note: Waste and Recycling data for 2025-26 were not available in the categorised format required for FRD24 at the time of this report's publication. ERH is reviewing its Waste Data Collection and reporting processes to support future reporting periods.

Disclosures Required Under Legislation

Building Act 1993

Echuca Regional Health (ERH) fully complies with the building and maintenance provisions of the *Building Act 1993*.

ERH and Glanville Village Aged Care Facility maintain essential safety measures and maintenance. All works and testing are verified during and at completion using a Certificate of Occupancy for essential safety measure testing.

ERH undergoes regular internal and external audits regarding fire, risk assessments and safety compliance to ensure ongoing adherence to Safety and Building codes.

Carers Recognition Act 2012

ERH has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012* (the Act). These include;

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community
- considering the care relationships principles set out in the Act when setting policies and providing services. ERH has a flexible working policy and procedure in place.
- implementing priority actions in Victorian Carer Strategy 2025-2035.

Freedom of Information Act 1982

The Freedom of Information (FOI) Act gives you the right to request information and access your medical record and, in certain cases, our activities.

For the 2025-26 financial year, ERH received 163 application requests from the public and all requests were granted with no extensions and no over or out of the statutory time line.

No requests in 2025-26 were subject to complaints /internal review by the Office of Victorian Information.

The FOI application fee as at 1 July 2025 was $33.60 with a search fee of $20.00 and 20c per page for photocopying and postage cost.

FOI requests for Echuca Regional Health can be forwarded to the;

ERH FOI Officer
Echuca Regional Health
226 Service Street Echuca VIC 3564 or emailed to foi@erh.org.au
Further information about FOI is available
https://ovic.vic.gov.au/freedom-of-information

FOI requests received	2025-2026
Total	
Access granted in full	163
Access granted in part	0
Access denied in full	0
Applications withdrawn	0
Applications not proceeded with	0
Applications released outside FOI Act	0
Applications not yet finalised	0
Decisions made out of statutory time periods	0
Requests from Parliamentary Members	1
Requests from Media	0

Gender Equality Act 2020

ERH's Gender Equality Action Plan (GEAP) 2026–2031 demonstrates our ongoing commitment to creating an equitable, inclusive and respectful workplace. Developed in accordance with ERH's obligations under relevant gender equality legislation, the Plan is informed by workforce data, consultation with staff and stakeholders, and the strategic priorities of the Health Service.

Building on the progress and achievements of previous years, the GEAP provides a structured framework to further advance gender equality across ERH over the next five years. It includes measurable actions, clearly defined responsibilities and reporting mechanisms to support effective implementation, transparency and accountability.

In alignment with the *Gender Equality Act*, ERH's GEAP focuses on seven key areas:

1. Gender composition of governing bodies
2. Gender composition at all levels of the workforce
3. Gender pay equity
4. Workplace sexual harassment
5. Recruitment and promotion practices
6. Leave and workplace flexibility
7. Gendered workforce segregation

Through these areas of focus, ERH will continue to identify and address barriers to equality, strengthen inclusive workplace practices and support equitable opportunities for all employees.

Implementation of the GEAP is overseen by the Executive Director People, Culture and Safety, with progress monitored throughout the life of the Plan.

The ERH Gender Equality Action Plan 2026–2031 is available at erh.org.au/publications.

Local Jobs First Act 2003

No projects undertaken by Echuca Regional Health during 2025-26 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.

Public Interest Disclosures Act 2012 (Vic)

Echuca Regional Health (ERH) is committed to the aims and objectives of the *Public Interest Disclosures Act 2012 (Vic).*

ERH does not tolerate detrimental action being taken against any person in relation to the making of a public interest disclosure or any other 'whistleblower' disclosure protected by law. ERH has developed procedures for the protection of persons from detrimental action being taken against them by ERH's officers and employees.

The procedures are readily available to ERH's officers and employees through ERH's intranet. The procedure accessible to members of the public is available at www.erh.org.au. The ERH website search function also points to the relevant procedure through the search terms of 'whistleblower', 'protected disclosure' and 'public interest disclosure'.

A copy of the procedure is also available from our Privacy Officer to whom all enquiries on this matter should be directed.

Nil disclosures have been made during the financial year 2025 - 2026.

Safe Patient Care Act 2015

Echuca Regional Health has no matters to report in relation to its obligations under Section 40 of the *Safe Patient Care Act 2015.*

Statement on National Competition Policy

ERH complies with the Government requirement and policies regarding competitive neutrality.

Additional Information Available On Request

Details in respect of the items listed below have been retained by Echuca Regional Health and are available to the relevant Ministers, Members of Parliament and the public on request (subject to the freedom of information requirements, if applicable);

- Declarations of pecuniary interests have been duly completed by all relevant officers.
- Details of shares held by senior officers as nominee or held beneficially.
- 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 health service.
- Details of any major external reviews carried out on the health service.
- Details of major research and development activities undertaken by the health service that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations.
- 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 health service to develop community awareness of the health service 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 health service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations.
- A list of major committees sponsored by the health service, the purposes of each committee and the extent to which those purposes have been achieved.
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committee for each engagement.

This information is available on request from:

Robyn Rudge
Executive Director Finance and Corporate Services
Echuca Regional Health
Telephone: 03 54 855 037
Email: enquiries@erh.org.au

ATTESTATIONS & DECLARATIONS

Standing Directions 2018: (Financial Management Compliance Attestation, 5.1.4)

I, Stacy Williams, on behalf of Echuca Regional Health, certify that Echuca Regional Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Stacy Williams
Board Chairperson
Echuca Regional Health
30 June 2026

Data Integrity Declaration

I, Carol-Anne Lever, certify that Echuca Regional Health has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Echuca Regional Health has critically reviewed these controls and processes during the year.



Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
30 June 2026

Conflict of Interest Declaration

I, Carol-Anne Lever, certify that Echuca Regional Health 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 Echuca Regional Health 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.



Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
30 June 2026

Integrity, Fraud and Corruption Declaration

I, Carol-Anne Lever, certify that Echuca Regional Health has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Echuca Regional Health during the year.



Carol-Anne Lever
Accountable Officer
Chief Executive Officer
Echuca Regional Health
30 June 2026

Compliance with HealthShare Victoria (HSV) Purchasing Policies

Schedule 1 and 5 health services are required to comply with the requirements of the Purchasing Policies as set out in the *Health Services Act 1988 (Vic).*

Material non-compliance issues

I, Robyn Rudge, certify that Echuca Regional Health, 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:

- Health Purchasing Policy 5 - Collective Purchasing and Supply Chain

ERH agrees there is some non-compliance with regards to the collective agreements and is working through this by utilising the CAAT Data and Correcting/Reporting.



Robyn Rudge
Chief Procurement Officer
Executive Director Finance and Corporate Services
30 June 2026

Disclosure Index

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

Legislation	Manner of establishment and the relevant Ministers	Page Ref
Standing Directions and Financial Reporting Directions Report of operations Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	3, 4
FRD 22	Purpose, functions, powers, and duties	5
FRD 22	Nature and range of services provided	6
FRD 22	Activities, programs, and achievements for the reporting period	7
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Management and Structure		
FRD 22	Organisational structure	12
FRD 22	Workforce data/employment and conduct principles	17
FRD 22	Workforce inclusion policy	-
FRD 22	Occupational Health and Safety	16
Financial and Other Information		
FRD 22	Summary of the financial results for the year	17
FRD 22	Significant changes in financial position during the year	17
FRD 22	Operational and budgetary objectives and performance against objectives	17
FRD 22	Subsequent events	-
FRD 22	Details of consultancies under $10,000	18
FRD 22	Details of consultancies over $10,000	18
FRD 22	Disclosure of government advertising expenditure	18
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FRD 22	Disclosure of grants and transfer payments	18
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FRD 22	Additional Information On Request	28

REPORTING AGAINST STATEMENT OF PRIORITIES
Part A

Priority	2025 - 2026 Outcome
Innovate and Improve Access and Care	
Align with the Victorian Clinical Governance Framework to strengthen clinical governance systems, ensuring safe, high quality care.	
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	Consumer partnership was strengthened through development of a Consumer Partnership Strategy, expansion of consumer representation across governance and quality committees, and increased involvement in service design activities. Reviews of consumer remuneration, advisory structures and engagement processes further embedded consumer voices into organisational decision making and service improvement. **ONGOING**
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.	ERH embedded robust governance and safety oversight through regular monitoring of Safer Care Victoria collaboratives, National Standards committees and clinical governance processes. Organisational performance reporting, risk monitoring and quality improvement activities supported transparent decision making and strengthened safety culture across the organisation. **COMPLETE**
Health services are able to show evidence of a comprehensive training program approach that includes performance management, accountability, and continuous improvement.	The ERH Leadership Program was successfully launched and delivered with 16 modules covering leadership, communication, wellbeing, cultural safety, performance management and workforce capability. The ERH leadership capability framework was reviewed and updated in June 2026 to include capability across all roles at ERH to inspire direction and purpose into challenges and opportunities, fostering staff to work collaboratively, advance relationship building and drive accountability. The capability framework is designed to underpin the expectations of all roles and identify the skills and values associated with those roles for performance improvement and skills knowledge at ERH. **COMPLETE**

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.	
Implement initiatives that support early discharge of patients to appropriate settings to improve timely patient access to care.	Trend monitoring of admissions, discharges and pre-noon discharge performance has informed targeted patient flow initiatives. Reviews of clinical decision-to-admit processes, bed escalation procedures and transfer arrangements have strengthened patient flow and supported timely access to care. **ONGOING**

Maintain a commitment to delivering equitable and timely access to planned care and drive reform in alignment with the Planned Surgery Reform Blueprint.	
Implement and scale theatre optimisation initiatives in planned surgery, for example sameday 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.	The foundations for theatre optimisation were established through creation of the Planned Surgery Unit, improved governance, workforce planning and implementation of statewide planned surgery requirements. Theatre optimisation planning progressed alongside recruitment of additional surgical staff and development of future operating models. **ONGOING**
Proactively manage planned surgery and specialist clinics (or outpatients) waitlists, for example validating and supporting patients into optimal care pathways such as evidencebased 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).	The Planned Surgery Unit progressively assumed centralised management of surgical waiting lists, reaching approximately 85% coverage by year end. Improved visibility of long wait and priority patients, strengthened compliance with Department of Health requirements and preparation for live reporting enhanced access and waitlist oversight. **ONGOING**

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	
Deliver the key initiatives outlined in the Budget Action Plan (BAP) within Government parameters.	ERH implemented approved Budget Action Plan and Targeted Funding Adjustment initiatives while strengthening budget management processes and accountability. Financial performance was closely monitored throughout the year, with corrective actions implemented to address identified cost pressures. The 2025-26 year-end operating result for ERH was a deficit of $0.09M. **COMPLETE**

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.	A core set of PowerBI dashboards, enhanced financial reporting, workforce analytics and operational monitoring supported evidence-based decision making. These reports support and enable predicative NWAU analytics to monitor NWAU target achievement while maintaining safe care and controlled expenditure. As data collection strengthens so does the detailed analysis enabling improved reporting to minimise cost of service delivery. Participation in statewide improvement initiatives, including diagnostics optimisation projects, delivered measurable reductions in low-value care, waste and associated costs. **COMPLETE**
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.	Investment was prioritised toward service access, planned surgery reform, maternity and child health services, workforce capability and quality improvement programs. Operational reviews and efficiency initiatives focused on maintaining service sustainability while improving access, capacity and patient outcomes. In regards to procurement, ERH completed and implemented a detailed alternative product register to mitigate supply chain shortages. Register is continually reviewed and maintained, with a vigilant focus on world delivery trends. Action on regional collaborative shared regional procurement is dependent on the alignment of procurement needs across the regions and is well managed in accordance with HSV requirements. Continuous efficiency and service optimisation activities remain active beyond 2025-26. **COMPLETE**

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.

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.	ERH delivered a comprehensive leadership development program, completed Gender Equality Action Plan reporting requirements and progressed workforce planning activities. Regional workforce partnerships, specialist training initiatives and workforce accommodation reforms strengthened attraction, retention and employee experience. **COMPLETE**
Collaborate with the department to improve workforce data analytics, generate actionable insights, and enhance strategic planning.	SuccessFactors is a collaborative project amongst 12 regional health services including ERH driven by the Loddon Mallee Local Health service Network. ERH have been keen contributors to the project build and training platform. Implementation of SuccessFactors has been carried over to 2026-27. Governance structures, implementation roadmaps, data reviews and system integration activities improved workforce data capability and established foundations for enhanced workforce analytics and strategic planning. **COMPLETE**

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.	
Deliver high-quality cultural safety training to all executives and staff using independent, expert, community-controlled organisations or a registered Aboriginal business.	Cultural safety remained a key workforce priority through leadership education, mandatory training review and Blak Butterfly implementation activities. Cultural capability development was complemented by engagement with Aboriginal partners and initiatives to strengthen culturally safe practices across services. Staff mandatory cultural safety training has taken place via a multitude of forums (ie. Online module, on country experiences etc) for staff to complete. **COMPLETE**
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.	Strong partnerships were maintained with local Aboriginal Community Controlled Health Organisations through formal agreements, monthly collaborative meetings and joint service development initiatives. Aboriginal partners actively contributed to the design, delivery and evaluation of services, strengthening culturally responsive care and community leadership. Aboriginal partners also involved in the establishment of a single Aboriginal Health Meeting, under the Yorta Yorta name of Yanda Gakumaitha. This name was proposed by a First Nations staff member and translates to "walk beside". This combined meeting reduces both cultural and administrative load for Aboriginal staff, while providing a more efficient and coordinated mechanism for identifying, monitoring, and responding to emerging opportunities to improve first nation health outcomes. The combined forum also enables oversight and tracking of actions arising from both the Blak Butterfly initiative and the Reconciliation Action Plan, supporting stronger accountability and improved outcomes. **COMPLETE**
Ensure culturally appropriate systems for identifying Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways.	System improvements were progressed to strengthen identification of Aboriginal patients, improve visibility within patient management systems and enhance referral pathways. Partnerships with Aboriginal health services supported coordinated care, culturally appropriate discharge planning and improved continuity of care. **ONGOING**

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 highquality care, and more sustainable healthcare delivery.

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).	ERH actively contributed to the Loddon Mallee Health Network (LMHN) through participation in clinical service planning, regional workforce initiatives, credentialing reform, leadership development and shared service discussions. Collaboration strengthened regional integration and supported improved access, quality, workforce capability and future sustainability. Network clinical services planning, regional credentialing and shared services reform to be progressed in 2026-27. **ONGOING**

REPORTING AGAINST STATEMENT OF PRIORITIES Part B

High Quality and Safe Care

Key Performance Measure	Target	Result
Infection Prevention and Control		
Percentage of healthcare workers immunised for influenza	94%	100%
Continuing Care		
Average change in the functional independence measure (FIM) score per day of care for rehabilitation separations	≥ 0.645	1.267
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	N/A
Aged Care		
Public sector residential aged care services overall star rating (>3 stars)	Minimum rating of 3 stars	Achieved
Patient Experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	96.1%
Aboriginal Health		
The difference between the number of Aboriginal patients who discharged against medical advice compared to non-Aboriginal patients	0%	0%
The difference between the number of Aboriginal patients who 'did not wait' presenting to hospital emergency non-Aboriginal patients	0%	4%

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.

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%	77%

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.
**Changes to the 2025-26 Health Sector People Matter Survey has affected the 'Percentage of staff with an overall positive response to safety culture survey questions' measure. Historical results are not directly comparable and should be interpreted with consideration of a break in the time series.*

Timely Access to Care

Key Performance Measure	Target	Result
Planned Surgery		
Percentage of urgency category 1 planned surgery patients admitted within 30 days	100%	100%
Percentage of all planned surgery patients admitted within the clinically recommended time	94%	92.3%
Number of patients admitted from the planned surgery waiting list	480	413
Percentage of patients of the waiting list who have waited longer than the clinically recommended time for their respective triage category	N/A**	4.8%
Optimisation of surgical inpatient length of stay (LOS), including through the use of virtual and home-based pre- and post-operative models of care	N /A**	1.23
Emergency Care		
Percentage of patients transferred from ambulance to emergency department within 40 minutes	80	86%
Number of emergency patients with a length of stay in the ED greater than 24 hours	0	7
Average ED length of stay (LOS) for admitted patients, in minutes	414	388
Average ED length of stay (LOS) for non-admitted patients, in minutes	240	162
Specialist Clinics		
Percentage of patients referred by a GP or external specialist who attended a first appointment within the recommended timeframe	95%	93.1%
Home Based Care		
Percentage of admitted bed days delivered at home		13.7%

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.
***First year of reporting Planned Surgery Data. No targets for these measures were set.*

Effective Financial Management

Key Performance Measure	Target	Result
Operating result ($m)	($0.00)	-0.09
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.7
Variance between forecast and actual Net Result From Transactions (NRFT) for the current financial year ending 30 June	5% movement in forecast revenue and expenditure forecasts	Achieved

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.
All data published in this annual report 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.

ACTIVITY AND FUNDING

Part C

Activity Achievement 2025-26

Funding Type	2025-26 Activity Achievement
Consolidated Activity Funding	
Acute admitted, sub-acute admitted, emergency services, non-admitted NWAU	17,411
Acute Admitted	
Acute Admitted DVA	63
Acute Admitted TAC	35
Other Admitted	10,403
Subacute/Non-Acute, Admitted and Non-admitted	
Subacute - DVA	17
Health Independence Program - DVA	0
Aged Care	
Residential Aged Care	21,696
HACC	2,158
Primary Health	
Community Health/Primary Care Programs	5,851

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. All data published in this annual report 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.

Echuca Regional Health

Supporting everyone to be healthy and live well

FINANCIAL REPORT

for the year ended 30 June, 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Echuca Regional Health

Opinion	I have audited the financial report of Echuca Regional Health (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 & 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 their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and Australian Accounting Standards – Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation 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.

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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



MELBOURNE
17 September 2026

Simone Bohan
as delegate for the Auditor-General of Victoria

Echuca Regional Health

Financial Statements
Financial Year ended 30 June 2026

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

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

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2026 and the financial position of Echuca Regional Health 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 10th September 2026.



Stacy Williams
Chair

Echuca
10th September 2026



Carol-Anne Lever
Chief Executive Officer

Echuca
10th September 2026



Robyn Rudge
Chief Finance and Accounting Officer

Echuca
10th September 2026

Comprehensive Operating Statement

Echuca Regional Health

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)	150,722	144,343
Government Grants	2.1(b)	11,071	(711)
Other sources of income	2.1(c)	7,401	8,218
Total revenue and income from transactions		**169,194**	**151,850**
Expenses from transactions			
Employee expenses	3.1 (a)	(115,932)	(108,191)
Supplies and Consumables	3.1 (c)	(22,270)	(20,190)
Depreciation	4.1(a)	(9,358)	(9,483)
Other operating expenses	3.1 (d)	(23,774)	(19,478)
Total expenses from transactions		**(171,334)**	**(157,342)**
Net result from transactions - net operating balance		**(2,140)**	**(5,492)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		(78)	126
Net loss on financial instruments		(33)	(78)
Other (loss)/gain from other economic flows		(419)	24
Total other economic flows included in net result		**(530)**	**72**
Net result		**(2,670)**	**(5,420)**
Comprehensive result		**(2,670)**	**(5,420)**

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

Balance Sheet

Echuca Regional Health

As at 30 June 2026

	Note	2026 $000	2025 $000
Financial assets			
Cash and cash equivalents	6.1	19,919	36,683
Receivables	5.1	10,690	9,431
Contract assets		1,286	1,458
Total financial assets		**31,895**	**47,572**
Non-financial assets			
Prepayments		585	726
Inventories		1,097	1,023
Property, plant and equipment	4.1	172,650	173,435
Total non-financial assets		**174,332**	**175,184**
Total assets		**206,227**	**222,756**
Liabilities			
Payables	5.2	12,656	26,577
Contract liabilities		1,183	2,415
Borrowings		2,552	2,715
Employee benefits	3.1(b)	25,518	23,493
Other liabilities	5.3	8,860	9,428
Total liabilities		**50,769**	**64,628**
Net assets		**155,458**	**158,128**
Equity			
Revaluation surplus	SCE	131,759	131,759
Contributed capital	SCE	24,804	24,804
Accumulated surpluses	SCE	(1,105)	1,565
Total Equity		**155,458**	**158,128**

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

Cash Flow Statement

Echuca Regional Health

For the Financial Year Ended 30 June 2026

	Note	2026 $000	2025 $000
Cash flows from operating activities			
Receipts from Government		154,830	137,329
Donations and bequests received		337	705
Other receipts received		5,810	23,276
Total receipts		**160,977**	**161,310**
Payments to employees		(113,206)	(105,808)
Payments for supplies and consumables		(28,169)	(29,199)
Other payments		(27,222)	(4,775)
Total payments		**(168,597)**	**(139,782)**
Net cash flow from/(used in) operating activities		**(7,620)**	**21,528**
Cash flows from investing activities			
Proceeds from sale of non-financial assets		(78)	126
Purchase of non-financial assets		(8,457)	(4,783)
Net cash flows used in investing activities		**(8,535)**	**(4,657)**
Cash flows from financing activities			
Repayment of borrowings		(475)	(785)
Receipt of borrowings		440	800
Repayment of accommodation deposits		(4,484)	(4,235)
Receipt of accommodation deposits		3,910	3,845
Net cash flows used in financing activities		**(609)**	**(375)**
Net increase in cash and cash equivalents held		(16,764)	16,496
Cash and cash equivalents at beginning of year		36,683	20,187
Cash and cash equivalents at end of year	6.1	**19,919**	**36,683**

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

Statement of Changes in Equity

Echuca Regional Health

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	**131,759**	**24,804**	**6,985**	**163,548**
Net result for the year	-	-	(5,420)	(5,420)
Balance at 30 June 2025	**131,759**	**24,804**	**1,565**	**158,128**
Net result for the year	-	-	(2,670)	(2,670)
Balance at 30 June 2026	**131,759**	**24,804**	**(1,105)**	**155,458**

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

Notes to the Financial Statements

Echuca Regional Health
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 audited general purpose financial statements for Echuca Regional Health for the year ended 30 June 2026.

Echuca Regional Health is a not-for-profit entity established as a public agency on 26th October 1993 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* (FMA) and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

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

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

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 Echuca Regional Health.

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 Echuca Regional Health on 10th September 2026.

Note 1.2 Material accounting estimates and judgements
Management make estimates and judgements when preparing the financial statements.

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

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

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

Note 1.3 Reporting entity
The financial statements include all the activities of Echuca Regional Health.

Echuca Regional Health's principal address is:
226 Service Street
Echuca, Victoria 3564

Note 1.4 Economic Dependency

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

Note 2 Funding delivery of our services

Echuca Regional Health's overall objective is to provide quality health services, supporting everyone to be healthy and live well. Echuca Regional Health Service predominantly receives income (grants) for the provision of outputs. Echuca Regional Health also receives income from the supply of services.

Significant judgement – Grants revenue

Echuca Regional Health has made the judgement that amounts received in relation to revenue should be recognised under either AASB 1058 or AASB 15 on the basis included in the contract or funding agreement.

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)	150,722	144,343
Government grants	2.1(b)	11,071	(711)
Other sources of income	2.1(c)	7,401	8,218
Total revenue and income from transactions		**169,194**	**151,850**

Note 2.1(a) Revenue from contracts with customers

	2026 $'000	2025 $'000
Government grants (State) - Operating	127,629	123,632
Government grants (Commonwealth) - Operating	16,130	14,408
Patient and resident fees	5,507	5,127
Commercial activities	1,456	1,176
Total revenue from contracts with customers	**150,722**	**144,343**

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 typically a funding body, who is the party that promises funding in exchange for Echuca Regional Health's goods or services. Echuca Regional Health's 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 Echuca Regional Health's revenue streams, with information detailed below relating to Echuca Regional Health's significant 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 Aged Care funding	The performance obligations for Commonwealth Aged Care funding are the number and mix of residents in the Aged Care facility. Revenue is recognised at a point in time, when the Commonwealth claim is received.

Patient and resident fees
Patient and resident fees are charges incurred by patients and residents 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

	Note	2026 $'000	2025 $'000
Government grants (State) - Operating [(i)]		3,220	(4,996)
Government grants (Commonwealth) - Operating		700	720
Government grants (State) - Capital		7,151	3,565
Total Government grants		**11,071**	**(711)**

[(i)] The negative balance in the prior period is due to a negative transition grant of $19m from the DH in the 2025 financial year.

How we recognise Government grants

Echuca Regional Health 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 Echuca Regional Health has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition or the asset, Echuca Regional Health 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 Echuca Regional Health 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 Echuca Regional Health'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 Echuca Regional Health as follows:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Echuca Regional Health 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 Department of Health.

Note 2.1(c) Other sources of income

	Note	2026 $'000	2025 $'000
Other capital purpose income		-	19
Capital donations		120	664
Salary and other recoveries		2,008	1,883
Other income from operating activities		4,115	3,202
Income from non-operating activities		1,158	2,450
Total other sources of income		**7,401**	**8,218**

Note 3 The cost of delivering our services

This section provides an account of the expenses incurred by Echuca Regional Health in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost 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)	115,932	108,191
Supplies and consumables	3.1(c)	22,270	20,190
Other operating expenses	3.1(d)	23,774	19,478
Total expenses incurred in the delivery of services		**161,976**	**147,859**

Note 3.1(a) Employee expenses

	2026 $'000	2025 $'000
Salaries and wages	95,712	87,377
Superannuation expense (1)	10,515	9,053
Agency expenses	1,045	1,839
Fee for service medical officer expenses	8,660	9,922
Total employee expenses	**115,932**	**108,191**

(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	2025
Current provisions for employee benefits	**$'000**	**$'000**
Accrued Days Off	127	118
Annual Leave	9,255	8,745
Long Service Leave	11,133	9,729
Provisions for on-costs	2,761	2,513
Total current provisions for employee benefits	**23,276**	**21,105**
Non-current provisions for employee benefits		
Long service leave	1,973	2,102
Provision for on-costs	269	286
Total non-current provisions for employee benefits	**2,242**	**2,388**
Total provisions for employee benefits	**25,518**	**23,493**

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 all recognised in the provision for employee benefits as current liabilities because Echuca Regional Health does not have an unconditional right to defer settlements of these liabilities.

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

- nominal value – if Echuca Regional Health expects to wholly settle within 12 months; or
- present value – if Echuca Regional Health 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 Echuca Regional Health 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 Echuca Regional Health expects to wholly settle within 12 months; and
- present value – if Echuca Regional Health 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. The on-costs provision is immaterial in 2026.

Note 3.1(c) Supplies and consumables

	2026	2025
	$'000	**$'000**
Supplies and consumables		
Drug supplies	7,549	6,338
Medical and surgical supplies (including prostheses)	5,065	4,818
Diagnostic and radiology supplies	6,865	6,151
Other supplies and consumables	2,791	2,883
Total Supplies and consumables	**22,270**	**20,190**

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	2025
	$'000	**$'000**
Fuel, light, power and water	1,375	1,418
Repairs and maintenance	1,193	1,063
Maintenance contracts	490	386
Medical indemnity insurance	2,866	2,201
Low value lease expenses	303	274
Other administrative expenses	17,547	14,136
Total other operating expenses	**23,774**	**19,478**

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.

Note 4 Key assets to support service delivery

Echuca Regional Health controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to the Echuca Regional Health Service to be utilised for delivery of those 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 & equipment
4.2 Depreciation

Note 4.1 Property, plant & 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	6,432	6,432	-	-	6,432	6,432
Buildings at fair value	161,151	160,862	(15,336)	(7,734)	145,815	153,128
Leasehold improvements at fair value	1,225	1,225	(314)	(253)	911	972
Work in progress at cost	10,847	3,561	-	-	10,847	3,561
Plant, equipment and vehicles at fair value	20,069	19,445	(11,424)	(10,103)	8,645	9,342
Total property, plant and equipment	**199,724**	**191,525**	**(27,074)**	**(18,090)**	**172,650**	**173,435**

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) Reconciliations of the carrying amount by class of asset

	Land	Buildings	Leasehold improvements	Work in progress	Plant, equipment & vehicles	Total
	$'000	$'000	$'000	$'000	$'000	$'000
Balance at 30 June 2025	**6,432**	**153,128**	**972**	**3,561**	**9,342**	**173,435**
Additions	-	289	-	7,368	1,023	**8,680**
Disposals	-	-	-	.	(85)	**(85)**
Transfers	-	-	-	(82)	60	**(22)**
Depreciation	-	(7,602)	(61)	-	(1,695)	**(9,358)**
Balance at 30 June 2026	**6,432**	**145,815**	**911**	**10,847**	**8,645**	**172,650**

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, Echuca Regional Health has elected to apply the practical expedient in FRD 103 *Non-Financial Physical Assets* and has therefore not applied the amendments to AASB 13 *Fair Value Measurement*. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Echuca Regional Health'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
Buildings (1)	1,030	1,030	(245)	(193)	785	837
Plant, equipment and vehicles (1)	2,670	2,231	(1,061)	(652)	1,609	1,579
Total right of use assets	**3,700**	**3,261**	**(1,306)**	**(845)**	**2,394**	**2,416**

	Buildings	Plant, equipment & vehicles	Total
	$'000	$'000	$'000
Balance at 30 June 2025	**837**	**1,579**	**2,416**
Additions	-	439	**439**
Disposals	-	-	**-**
Depreciation	(52)	(409)	**(461)**
Balance at 30 June 2026	**785**	**1,609**	**2,394**

(1) As a result of a change 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 Echuca Regional Health 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 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 Echuca Regional Health, 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.

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

Note 4.2 Depreciation

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

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

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

	2026	2025
Buildings	10 to 48 years	10 to 48 years
Plant, equipment & vehicles (including leased assets)	2 to 20 years	6 to 15 years
Computer equipment	3 to 10 years	3 to 8 years
Furniture and fittings	2 to 15 years	2 to 15 years
Leasehold improvements	20 years	20 years

Note 5 Other assets and liabilities

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

Structure
5.1 Receivables
5.2 Payables
5.3 Monies held in trust

Note 5.1 Receivables

Current receivables	**Note**	**2026 $000**	**2025 $000**
Contractual			
Inter hospital debtors		494	251
Trade receivables		861	1,179
Patient fees		985	792
Allowance for impairment losses		(198)	(226)
Accrued revenue		2,093	862
Other receivable		20	-
Total contractual receivables		**4,255**	**2,858**
Statutory			
GST receivable		608	574
Total statutory receivables		**608**	**574**
Total current receivables		**4,863**	**3,432**
Non-current receivables			
Contractual			
Long service leave - Department of Health		5,827	5,999
Total non-current receivables		**5,827**	**5,999**
Total receivables		**10,690**	**9,431**
(i) Financial assets classified as receivables			
Total receivables		10,690	9,431
GST receivable		(608)	(574)
Total financial assets classified as receivables	7.1	**10,082**	**8,857**

How we recognise receivables
Receivables consist of:

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

Current payables	**Note**	**2026 $000**	**2025 $000**
Contractual			
Trade creditors		1,440	2,450
Accrued salaries and wages		4,743	3,431
Accrued expenses		4,224	3,267
Deferred capital grant income		-	4,362
Inter - hospital creditors		61	27
Amounts payable to governments and agencies		1,479	12,417
Other		510	397
Total contractual payables		**12,457**	**26,351**
Statutory			
GST payable		199	226
Total statutory payables		**199**	**226**
Total current payables		**12,656**	**26,577**
(i) Financial liabilities classified as payables			
Total payables		12,656	26,577
Deferred capital grant income		-	(4,362)
GST payable		(199)	(226)
Total financial liabilities classified as payables	7.1	**12,457**	**21,989**

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 Echuca Regional Health prior to the end of the financial year that are unpaid.

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

The normal credit terms for accounts payable are usually Net 30 days.

Note 5.2 (a) Movement in deferred capital grant income

	2026 $'000	2025 $'000
Opening balance of deferred capital grant income	**4,362**	3,715
Grant consideration for capital works received during the year	**3,381**	3,404
Deferred capital grant income recognised as income due to completion of capital works	**(7,743)**	(2,757)
Closing balance of deferred capital grant income	**-**	**4,362**

How we recognise deferred capital grant income
Grant consideration was received from the Department of Health to support both construction and equipment required for the Central Sterile Services Department (CSSD) and dental services.

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

Note 5.3 Monies held in trust

Current monies held in trust	**Note**	2026 $'000	2025 $'000
Patient monies		9	2
Refundable accommodation deposits		8,730	9,304
Other monies		121	122
Total current monies held in trust		**8,860**	**9,428**
*** Represented by:**			
Cash Assets	6.1	8,860	9,428
Total		**8,860**	**9,428**

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 Echuca Regional Health 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 Echuca Regional Health during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of Echuca Regional Health.

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 Cash and cash equivalents
6.2 Commitments for expenditure

Note 6.1 Cash and cash equivalents

	Note	2026 $'000	2025 $'000
Cash on hand (excluding monies held in trust)		2	2
Cash at bank (excluding monies held in trust)		11,057	27,253
Total cash held for operations		**11,059**	**27,255**
Cash on hand (monies held in trust)		2	2
Cash at bank (monies held in trust)		8,858	9,426
Total cash held as monies held in trust		**8,860**	**9,428**
Total cash and cash equivalents	7.1	**19,919**	**36,683**

Note 6.2 Commitments for expenditure

30 June 2026	Less than 1 $'000	1-5 years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	313	-	-	313
Total commitments (inclusive of GST)	**313**	**-**	**-**	**313**
Less GST recoverable				(28)
Total commitments (exclusive of GST)	**313**	**-**	**-**	**285**
30 June 2025				
Capital expenditure commitments	7,342	-	-	7,342
Total commitments (inclusive of GST)	**7,342**	**-**	**-**	**7,342**
Less GST recoverable				(667)
Total commitments (exclusive of GST)	**7,342**	**-**	**-**	**6,675**

How we disclose our commitments
Our commitments relate to expenditure, 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

Echuca Regional Health discloses short term and low value lease commitments which are excluded from the measurement of right-of-use assets and lease liabilities.

Note 7 Financial instruments, contingencies and valuation judgements

Echuca Regional Health 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 Echuca Regional Health'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	Net gain/(loss) $'000	Total interest income/ (expense) $'000	Fee income/ (expense) $'000	Impairment Loss $'000
Financial assets at amortised cost						
Cash and cash equivalents	6.1	19,919	-	1,054	-	-
Receivables	5.1	10,082	-	-	-	226
Total financial assets [(i)]		**30,001**	**-**	**1,054**	**-**	**226**
Financial liabilities at amortised cost						
Payables	5.2	12,457	-	-	-	-
Borrowings		2,552	-	348	-	-
Refundable accommodation deposits	5.3	8,730	-	-	-	-
Other liabilities	5.3	130	-	-	-	-
Total financial liabilities [(i)]		**23,869**	**-**	**348**	**-**	**-**

30 June 2025	Note	Carrying amount $'000	Net gain/(loss) $'000	Total interest income/ (expense) $'000	Fee income/ (expense) $'000	Impairment Loss $'000
Financial assets at amortised cost						
Cash and cash equivalents	6.1	36,683	-	1,727	-	-
Receivables	5.1	8,857	-	-	-	226
Total financial assets [(i)]		**45,540**	**-**	**1,727**	**-**	**226**
Financial liabilities at amortised cost						
Payables	5.2	21,989	-	-	-	-
Borrowings		2,715	-	396	-	-
Refundable accommodation deposits	5.3	9,304	-	-	-	-
Other liabilities	5.3	124	-	-	-	-
Total financial liabilities [(i)]		**34,132**	**-**	**396**	**-**	**-**

[(i)] The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable), contract liabilities and deferred capital grant income.

How we categorise financial instruments

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs 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 Echuca Regional Health 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 subsequently measured at amortised cost using the effective interest method less any impairment.

Echuca Regional Health recognises the following assets in this category:

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

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

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

Echuca Regional Health recognises the following liabilities in this category:

- payables (excluding statutory payables and contract liabilities); and deferred capital grant income
- 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
- Echuca Regional Health 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
- Echuca Regional Health has transferred its rights to receive cash flows from the asset and either:
  - has transferred 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 Echuca Regional Health has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Echuca Regional Health'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, Echuca Regional Health'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:

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

Echuca Regional Health 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.

Echuca Regional Health 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 Echuca Regional Health's independent valuation agency for property, plant and equipment.

Fair value determination: non-financial physical assets
AASB 2010-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian Implementation Guidance for Not-for-Profit Public Sector Entities*. Appendix F explains and illustrates the application of the principals in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable 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 Echuca Regional Health'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, Echuca Regional Health 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, Echuca Regional Health considers the current use as its highest and best use.

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

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

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

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible.
For Echuca Regional Health, 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. Echuca Regional Health 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 Echuca Regional Health who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

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

Significant assumptions
Description of significant assumptions applied to fair value measurement:

Asset Class	Valuation technique	Significant assumptions	Range (weighted average)(i)
Specialised land (Crown / freehold)	Market approach	Community Service	20%(ii)
Specialised buildings	Current replacement cost approach	Cost per square metre. Useful life.	$350 - $9,200/$m^2$ ($4,250) 10 - 48 years
Plant, equipment, furniture, fittings and vehicles	Current replacement cost approach	Cost per unit. Useful life.	$0-$568,000 ($6,600 per unit) 2 - 20 years

(i) Illustrations on the valuation techniques and significant assumptions and unobservable inputs are indicative and should not be directly used without consultation with the health services independent valuer.
(ii) A Community Service Obligation (CSO) of 20% was applied to Echuca Regional Health'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 Responsible persons disclosures
8.2 Remuneration of executives
8.3 Related parties
8.4 Remuneration of auditors
8.5 Events occurring after the balance sheet date
8.6 Joint arrangements

Note 8.1 Responsible persons disclosures

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

	Period
Responsible Ministers:	
The Honourable Mary-Anne Thomas MP:	
Minister for Health	01/07/2025 - 14/04/2026
Minister for Ambulance Services	01/07/2025 - 14/04/2026
The Honourable Harriet Shing MP:	
Minister for Health	15/04/2026 - 30/06/2026
Minister for Ambulance Services	15/04/2026 - 30/06/2026
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	01/07/2025 - 30/06/2026
Minister for Prevention of Family Violence	15/04/2026- 30/06/2026
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	01/07/2025 - 30/06/2026
Minister for Ageing	01/07/2025 - 30/06/2026
Minister for Multicultural Affairs	01/07/2025 - 30/06/2026
The Honourable Lizzy Blandthorn MP:	
Minister for Children	01/07/2025 - 30/06/2026
Minister for Disability	01/07/2025 - 30/06/2026
Governing Boards:	
Mrs S Williams (Chair)	01/07/2025 - 30/06/2026
Mr S Webb	01/07/2025 - 30/06/2026
Dr S Paul	01/07/2025 - 30/06/2026
Mr D Butel	01/07/2025 - 30/06/2026
Mr C Sykes	01/07/2025 - 30/06/2026
Mr W Jose	01/07/2025 - 30/06/2026
Mrs J Chapman	01/07/2025 - 30/06/2026
Ms S Knight	01/07/2025 - 30/06/2026
Ms L Mitchell	01/07/2025 - 30/06/2026
Accountable Officers:	
Ms Robyn Rudge - Interim Chief Executive Officer	1/07/2025 - 31/08/2025
Ms Carol-Anne Lever - Chief Executive Officer	01/09/2025 - 30/06/2026

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

Income band	**2026 No.**	**2025 No.**
$0-$9,999	1	-
$10,000-$19,999	8	8
$20,000 - $29,999	1	1
$40,000 - $49,999	-	1
$50,000 - $59,999	1	
$240,000 - $249,999	1	-
$360,000 - $369,999	-	1
Total numbers	**12**	**11**

	2026 $'000	**2025 $'000**
Total remuneration received or due and receivable by responsible persons from the reporting entity amounted to:	**459**	**565**

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

Note 8.2 Remuneration of executives

The numbers of executive officers, other than Ministers and Accountable Officers, 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 executive officers (including Key Management Personnel disclosed in Note 8.3)	Total remuneration 2026 $'000	2025 $'000
Total remuneration [(i)]	1631	1342
Total number of executives	10	7
Total annualised employee equivalent [(ii)]	5.0	5.0

[(i)] The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Echuca Regional Health under *AASB 124 Related Party Disclosures* and are also reported within Note 8.3 Relates Parties.
[(ii)] Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Note 8.3 Related parties

Echuca Regional Health 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- Loddon Mallee Rural Health Alliance; and
- all health services and public sector entities that are controlled and consolidated into the whole of State of Victoria financial statements.

Significant transactions with government related entities
Echuca Regional Health received funding from the Department of Health of $127.6M (2025: $122.2M) and indirect contributions of $397K (2025: $403K).

Expenses incurred by Echuca Regional Health 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 Assistant Treasurer require Echuca Regional Health to hold cash (in excess of working capital) in accordance with the State's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victorian 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 Echuca Regional Health and its controlled entities, directly or indirectly.

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

Entity	KMPs	Position title
Echuca Regional Health	Ms Stacy Williams	Chair of the Board
Echuca Regional Health	Mr Scott Webb	Board Member
Echuca Regional Health	Dr Sydney Paul	Board Member
Echuca Regional Health	Mr Daniel Butel	Board Member
Echuca Regional Health	Mr Christopher Sykes	Board Member
Echuca Regional Health	Mr Warren Jose	Board Member
Echuca Regional Health	Mrs Janet Chapman	Board Member
Echuca Regional Health	Ms Simone Knight	Board Member
Echuca Regional Health	Ms L Mitchell	Board Member
Echuca Regional Health	Ms Carol - Anne Lever	Chief Executive Officer
Echuca Regional Health	Mrs Robyn Rudge	Interim Chief Executive Officer
Echuca Regional Health	Mrs Robyn Rudge	Executive Director of Finance & Corporate Services
Echuca Regional Health	Ms Laura Tomamichel	Interim Executive Director of Finance & Corporate Services
Echuca Regional Health	Ms Maree Woodhouse	Executive Director Nursing and Midwifery
Echuca Regional Health	Ms Meredith Hodder	Executive Director Nursing and Midwifery
Echuca Regional Health	Mr Darren Clarke	Interim Executive Director Nursing and Midwifery
Echuca Regional Health	Dr Annemarie Newth	Executive Director of Medical Services
Echuca Regional Health	Mrs Debra Hill	Executive Director People and Culture
Echuca Regional Health	Ms India-Rose Hutchinson	Interim Executive Director People and Culture
Echuca Regional Health	Ms Cynthia Robins	Executive Director Community Services
Echuca Regional Health	Ms Jodie Black	Interim Executive Director Community Services

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)]	2,090	1,907

[(i)] KMPs are also reported in Note 8.1 Responsible persons or Note 8.2 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 occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the HealthShare Victoria and Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with Echuca Regional Health, there were no related party transactions that involved KMPs, 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 Echuca Regional Health Board of Directors, Chief Executive Officer and Executive Directors in 2026 (2025: none).

Note 8.4 Remuneration of auditors

	2026 $'000	2025 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	43	41
Total remuneration of auditors	**43**	**41**

Note 8.5 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.6 Joint arrangements

	Principal Activity	Ownership Interest 2026 %	Ownership Interest 2025 %
Loddon Mallee Rural Health Alliance	Echuca Regional Health has entered into a joint operation called the Loddon Mallee Rural Health Alliance which was established to improve the operations' joint capability and capacity to use and acquire information and communication technology products and services.	9.01	9.01

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

	2026 $'000	2025 $'000
Total revenue and income	2,501	1,584
Total expenses	(2,533)	(1,870)
Total net result	(32)	(286)
Comprehensive result for the year	**(32)**	**(286)**
Total assets	2,318	2,060
Total liabilities	1,773	1,489
Total equity	**545**	**571**

Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date. Echuca Regional Health is involved in joint arrangements where control and decision-making are shared with other parties. Echuca Regional Health 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.



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