idhs
INGLEWOOD & DISTRICTS
HEALTH SERVICE



31st Annual Report
2025 - 2026

Delivering Better Care

Acknowledgement

We acknowledge the First Peoples of Australia who are the Traditional Custodians of the land and water where we live, work and play.

We celebrate that this is the oldest living and continuous culture in the world.

We are proud to be sharing the land that we work on and recognise that sovereignty was never ceded.

Inglewood & Districts Health Service
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Image: Marnie Hawson

Ministers

The responsible Ministers for 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
Hon Harriet Shing MP (15 April 2026-30 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)

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About the Health Service

Inglewood & Districts Health Service (IDHS) is situated in the Loddon Shire, approximately 45 kilometres from Bendigo with its catchment area including the southern half of the Loddon Shire. IDHS serves a population of approximately 5,000 people. The hospital and residential aged care service is located in Inglewood, with community-based services also delivered in Wedderburn, Bridgewater, Serpentine, Tarnagulla and Korong Vale.

IDHS was formed on 1 January 1996 by the amalgamation of The Inglewood Hospital, first opened in 1863 and the Inglewood & Districts Community Health Centre Inc, formed in 1977. Inglewood & Districts Health Service is established under Section 13 of the Health Services Act 1988 providing a broad range of services that include acute, residential aged and primary care services (as well as home nursing) to our catchment population.

Nature and Range of Services:

Bed Based Services

- Acute Care
- Urgent Care
- Residential Care
- Respite Care
- Counselling
- Transitional Care Program
- Palliative Care

Community and Allied Health Services

- Community Nursing/ Chronic Disease Nurse
- Counselling / Social Work
- Dietitian
- Diabetes Education
- District Nurse Services
- Group Fitness
- Health Promotion
- Mental Health Counselling
- Alcohol and Other Drugs Counselling
- Cardiopulmonary Rehabilitation
- Physiotherapy
- Occupational Therapy
- Speech Pathology
- Exercise Physiology
- In Home Care
- Social Support Programs
- Volunteer Coordination

Mission Statement

Providing quality health services, supporting and enhancing community wellbeing.

Vision

Excellence in health care now and the future

Purpose

Delivering Better Care

Values

Care -
We are passionate about providing excellent and considerate care to our local community, ensuring every consumer gets the best healthcare.

We care for each other by working together as a team to deliver positive outcomes and to create a great workplace for everyone.

Respect -
We foster an environment where colleagues, clients, partners, and the public feel valued, appreciated, and heard. We show politeness and consideration toward the thoughts, feelings, and opinions of others. Respect is at the core of all our interactions.

Choice -
We support our consumers to make informed choices relating to their healthcare and empower them to be actively involved in their care planning, whilst providing person-centered care.

We support our colleagues to exercise choice through autonomy, initiative and accountability. We enable them to take ownership of their work, promoting a culture of responsibility and excellence.

Equity -
We are committed to strengthening equity through embracing diversity and promoting inclusivity. We recognise that we all start from a different place, and that our clients, colleagues and residents' needs can be different in order to achieve equity and fairness.

Inglewood & Districts Health Service Board of Directors



Robert Porter

Board Chair
(From 26 May 2025)

Appointed 1 July 2018

Occupation and Qualifications

- Manager of Reporting, Performance Planning and Budgeting
- Masters of Business Administration
- Bachelor of Nursing
- Critical care Certificate



Ann-Maree Davis

Deputy Board Chair

Appointed 1 July 2021

Occupation and Qualifications

Retired Disability Sector CEO

- Masters Business Administration
- Diploma Community Sector Management
- Advanced Diploma of Community Services Management
- Advanced Diploma of Disability Work



Suzi Birthisel

Board Director

Appointed 1 July 2025

Occupation and Qualifications

Partnership and Program Lead

Community Impact, Engagement & Partnerships

Provides leadership across social impact, stakeholder engagement, partnerships, communications, and community development.



Karen Corr

Board Director

Appointed 1 July 2023

Retired : 30 June 2026

Occupation and Qualifications

Community Development and Engagement Specialist

- Bachelor of Engineering (Environmental)
- Bachelor of Science
- AICD Company Directors Course



Dr Con Georgakas

Board Director

Appointed 1 July 2020

Occupation and Qualifications

Emergency Physician

- Bachelor of Medicine and Bachelor of Surgery
- Fellow of the Australasian College for Emergency Medicine
- AICD Company Directors Course



Kerrie Hicks

Board Director

Appointed 30 August 2022

Occupation and Qualifications

Leadership Coach

- Bachelor of Arts
- Graduate Diploma of Business
- AICD Company Directors Course



Sue Hurly

Board Director

Appointed 1 July 2020

Occupation and Qualifications

Change Consultant and Human Resources Manager

- Master of Business Administration
- Bachelor of Science
- AICD Company Directors Course



Shan Welham

Board Director

Appointed 22 August 2022

Occupation and Qualifications

Technology and Business Leader

- Contract & Commercial Management Advanced Practitioner
- Masters of Business Administration
- AICD Company Directors Course



Greg Westbrook

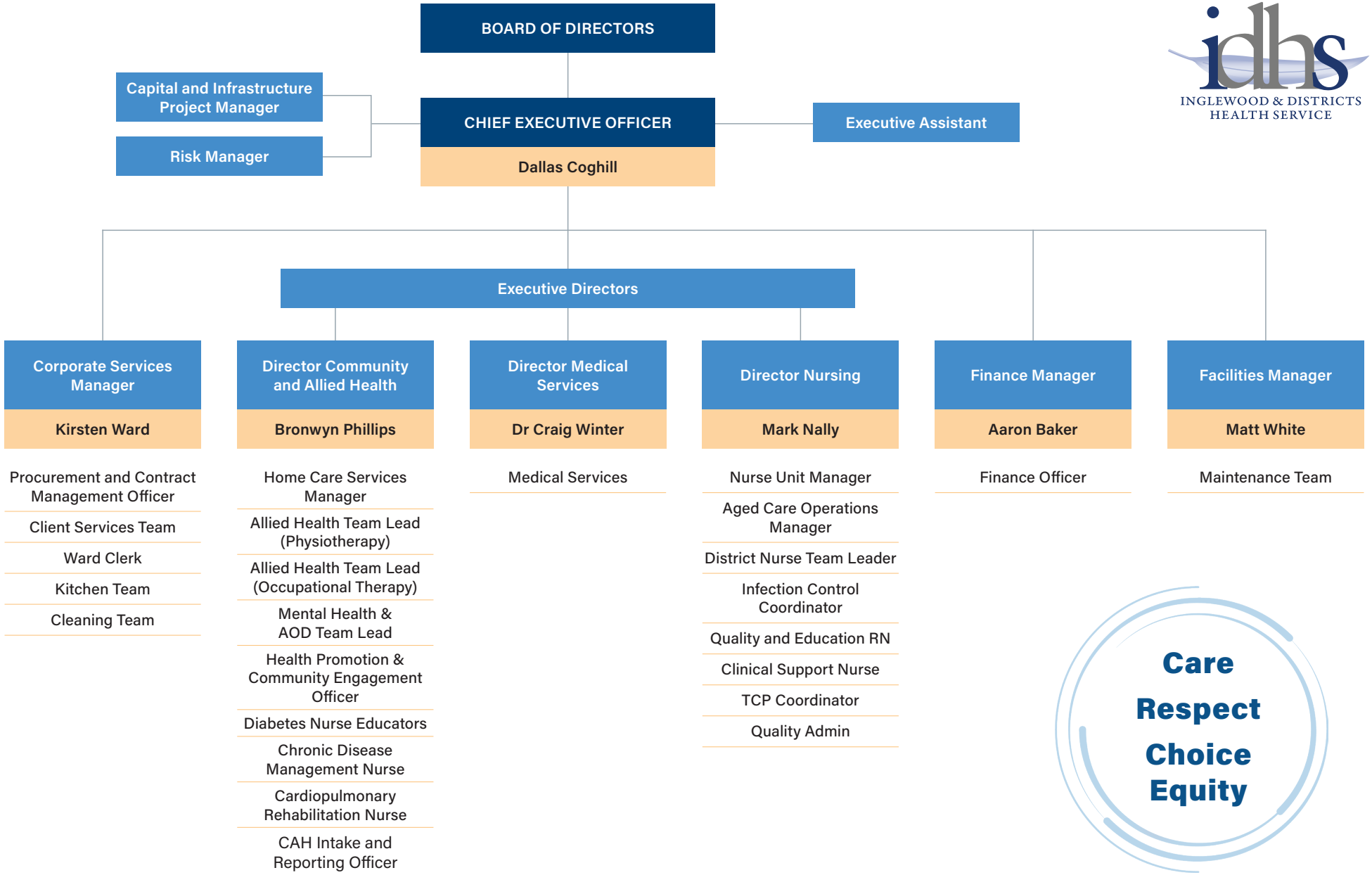
Board Director

Appointed 1 July 2018

Occupation and Qualifications

Lawyer

- Bachelor of Laws
- Bachelor of Legal Studies



idhs
INGLEWOOD & DISTRICTS HEALTH SERVICE

Care
Respect
Choice
Equity

ORGANISATIONAL STRUCTURE

Delivering better care

Board Committees

Audit and Risk Committee

- Robert Porter, (Chair)
- Con Georgakas (Board Director)
- Shan Welham (Board Director)
- Greg Westbrook (Board Director)

Clinical Governance Committee

- Shan Welham, (Chair)
- Robert Porter (Board Chair)
- Con Georgakas (Board Director)
- Kerrie Hicks (Board Director)

Community Engagement Committee

- Ann-Maree Davis (Deputy Board Chair)
- Suzi Birthisel (Board Director)
- Karen Corr (Board Director)
- Shan Welham (Board Director)

People and Culture Committee

- Sue Hurly (Chair)
- Robert Porter (Board Chair)
- Ann-Maree Davis (Deputy Board Chair)
- Kerrie Hicks (Board Director)

Project Control Group

- Greg Westbrook (Chair)
- Robert Porter (Board Chair)
- Ann-Maree Davis (Deputy Board Chair)
- Sue Hurly (Board Director)

Auditors

External Auditor
RSD Chartered Accountants
(as agents of Auditor General of Vic.)

Internal Auditor
AFS & Associates Pty Ltd. Bendigo

Community Representatives

- Kevin Stewart, Audit and Risk Committee
- Keith Borley, Clinical Governance Committee
- Graham Morse, Community Engagement Committee
- Colleen Condliffe, Community Engagement Committee
- Andrew Perryman, Community Engagement Committee
- Robyn Vella, Community Engagement Committee

Key Personnel



Dallas Coghill

Chief Executive Officer
Commenced 20 December 2021
(Director of Clinical and Community Services July-December 2021)



Mark Nally

Director of Nursing
Commenced 15 April 2024



Bronwyn Phillips

Director of Community and Allied Health Services
Commenced 22 April 2024



Dr. Craig Winter

Director of Medical Services

Visiting Medical Officers

Dr Shak Issa
Dr Hadi Rafi
Dr Gagandeep Singh

Operational Highlights and Achievements

In accordance with the Financial Management Act 1994, I am pleased to present the Report of Operations for Inglewood & District Health Service for the year ending 30 June 2026.



Robert Porter
Board Chair
Inglewood & District Health Service

October 2026

Year in Review – 2025–2026 | Board Chair and CEO Report

The 2025-2026 year was one of significant achievement and transformation for IDHS. As we conclude one Strategic Plan cycle and prepare to embark on the next, we reflect with pride on the impact we have made for our community through exceptional care, a committed workforce, strong partnerships and responsible stewardship of public resources. From completing a major capital redevelopment to expanding services, strengthening regional collaborations and investing in our people, IDHS has continued to demonstrate that high-quality, person-centred healthcare can thrive in rural communities.

Throughout the year, our purpose remained clear: to see the whole person, support the whole household and strengthen the whole community. Every achievement outlined in this report reflects that commitment.

Our Care

Person-centred care remains the foundation of everything we do at IDHS. Rather than being an additional policy or program, it is embedded in the design of our organisation. Operating from a single campus, our integrated model enables the same clinical teams to provide urgent care, chronic disease management, allied health services, aged care and home support. This approach ensures care is coordinated around the individual, enabling stronger relationships, better continuity of care and improved health outcomes.

Our commitment to partnering with consumers continues to shape both care delivery and organisational decision-making. Consumer representatives actively participate on key Board committees, including Audit and Risk, Clinical Governance and Community Engagement, ensuring community perspectives inform decisions across governance, quality and service planning.

During the year, resident and consumer feedback directly informed service improvements. The implementation of the Maggie Beer Program and introduction of a 24-hour snack bar transformed the food and nutrition experience for residential aged care residents. Modified texture meals are now prepared on site with dietitian oversight, improving nutritional outcomes while preserving dignity and choice.

IDHS delivered 9,932 allied health and community health occasions of service, including 2,256 sessions provided across Wedderburn, Boort, Tarnagulla and Serpentine, supporting 923 individual clients. For many communities where alternative healthcare options are limited or unavailable, these services provide critical access to care close to home.

Our District Nursing Service extended this reach across the breadth of our catchment, supporting Hospital in the Home programs, facilitating timely discharges from larger services and enabling people to remain safely in their homes. The service continued to receive overwhelmingly positive feedback from patients and families, reflecting the quality and compassion of care delivered.

The impact of our programs is reflected in measurable outcomes. The Hip and Knee Rehabilitation Group achieved improvements for every participant, with all attendees recording better Sit-to-Stand and Timed Up and Go scores and reaching or exceeding age-based normative averages by program completion. These results demonstrate the value of locally delivered rehabilitation programs that reduce travel burdens while improving patient outcomes.

Our Team

The strength of IDHS lies in its people. During the year we continued to invest in workplace culture, leadership capability and staff wellbeing through a series of initiatives informed by employee feedback and a commitment to continuous improvement.

Key initiatives included the rollout of Above and Below the Line Behaviours training, the introduction of an enhanced culture survey, strengthened organisational communication through whole-of-service huddles and Nurse Leader meetings, improved reporting processes and a range of staff recognition and connection activities. Together, these initiatives have contributed to a more engaged, connected and accountable workplace culture.

Workforce growth remained positive, with staffing increasing from 81.62 FTE to 83.95 FTE and all advertised positions successfully recruited. At a time when workforce shortages continue to challenge healthcare organisations across regional Victoria, IDHS has maintained strong recruitment outcomes and retains a remarkable depth of long-serving staff. During the year we proudly recognised team members reaching 5, 10, 20 and 25 years of service, reflecting the commitment, expertise and loyalty of our workforce.

Our Partnerships

Collaboration is essential to delivering sustainable rural healthcare. During the year IDHS continued to demonstrate leadership within the Loddon Mallee Local Health Service Network and strengthened partnerships that improve both local and regional service delivery.

Our longstanding partnership with Boort District Health continued to deliver shared benefits for both organisations and communities. IDHS provides allied health services, maintenance management, nurse education and home and community service management, while Boort contributes quality systems expertise and collaborates on clinical review and Safer Care Victoria improvement initiatives. These arrangements strengthen governance, support workforce sustainability and enhance service quality across both organisations.

We remain committed to improving health outcomes for Aboriginal and Torres Strait Islander people through culturally safe, respectful and responsive care. Important progress during the year included NAIDOC Week celebrations in partnership with Bendigo and District Aboriginal Co-operative (BDAC), ongoing cultural awareness training, on-Country learning experiences through Djaara and consultation with cultural organisations regarding artwork and culturally inclusive design elements within our redevelopment projects.

Our People and Culture partnership with Dhelkaya Health continued to provide access to contemporary workforce practices and specialist expertise, supporting organisational capability while delivering value for a small rural health service.

Our Sustainability

IDHS continues to demonstrate that sustainability encompasses financial performance, environmental responsibility and long-term organisational resilience.

The organisation achieved a significant financial turnaround, moving from an operating deficit in 2023-2024 to an operating surplus in 2024-2025, meeting the Statement of Priorities budget target. This result reflects disciplined financial management, sound governance and a commitment to ensuring ongoing viability while maintaining high-quality services.

Environmental sustainability also remains a priority. Investments in solar generation and LED lighting increased self-generated electricity from 97 MWh in 2022-23 to 318 MWh in 2024-2025, representing a 226 per cent increase in just two years. At the same time, the fleet transitioned toward lower-emission transport, growing from five hybrid vehicles and no electric vehicles to 14 hybrids and two electric vehicles.

A significant milestone for the year was the completion of the $5.1 million Acute and Urgent Care Redevelopment, funded through the Victorian Health Building Authority. Delivered while maintaining uninterrupted service delivery, the redevelopment provides eight modern single-bed acute rooms and a purpose-built two-bed urgent care facility. This investment strengthens healthcare and ensures our facilities are capable of meeting the future needs of our community.

The Board and Executive acknowledge the dedication of our staff, volunteers, consumers, carers and community partners whose contributions make the success of IDHS possible. We also thank our Board Directors for their stewardship and commitment throughout the year.

We extend our sincere appreciation to Karen Corr on her retirement from the Board in 2026 and thank her for her valuable contribution and service to IDHS and the broader community.

As we look toward the future, IDHS remains committed to delivering safe, person-centred care, strengthening community wellbeing and ensuring a sustainable and vibrant health service for generations to come.



Robert Porter
Board Chair
Inglewood &
Districts Health Service



Dallas Coghill
Chief Executive Officer
Inglewood &
Districts Health Service

Workforce Data

Table 1: Workforce data

Hospitals Labour category	JUNE Current Month FTE*		Average Monthly FTE**	
	2025	**2026**	**2025**	**2026**
Nursing	30.84	34.77	28.59	31.41
Administration and Clerical	11.71	14.16	12.51	13.44
Medical Support	17.73	21.93	16.84	20.21
Hotel and Allied Services	14.49	16.92	14.57	15.24
Medical Officers	0.00	0.00	0.00	0.00
Hospital Medical Officers	0.00	0.00	0.00	0.00
Sessional Clinicians	0.00	0.00	0.00	0.00
Ancillary Staff (Allied Health)	9.18	3.03	10.16	2.83
	83.95	**90.80**	**82.67**	**83.13**

**Employees have been correctly classified in workforce data collections.*

Inglewood & Districts Health Service is committed to upholding the principles of merit and equity in all aspects of the employment relationship. We have policies and practices in place to ensure all employment-related decisions, including recruitment, promotion, training and retention, are based on merit. Any complaints, allegations or incidents involving discrimination, vilification, bullying or harassment are taken seriously and addressed. All staff are provided with education and training on their rights and responsibilities and are provided with the necessary resources to ensure equal opportunity principles are upheld.

Workforce Inclusion Policy

Inglewood & Districts Health Service is dedicated to creating an inclusive workforce inclusion policy that challenges assumptions and removes barriers to ensure equitable outcomes, regardless of gender, and that reflects the diversity of our local community.

Occupational Health and Safety

Table 2: Occupational Health and Safety Data

Occupational Health and Safety Statistics	2023-2024	2024-2025	2025-2026
The number of reported hazards / incidents for the year per 100 FTE	34	41	24
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	5	11	4
The average cost per WorkCover claim for the year ('000)	$18	$3	$4

Occupational Violence Statistics

Table 3: Occupational Violence Statistics

Occupational violence statistics	2025-2026
Workcover accepted claims with an occupational violence cause per 100 FTE	0.83
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0.00
Number of occupational violence incidents reported	2.00
Number of occupational violence incidents reported per 100 FTE	2.41
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	1.2

Financial Information

Table 4: Financial Information

	2026 $	2025 $	2024 $	2023 $	2022 $
OPERATING RESULT*	26,413	13,356	(268,677)	(36,467)	49,723
Total revenue	18,403,853	15,596,026	14,859,201	11,978,745	10,072,439
Total expenses	(16,710,599)	(15,301,032)	(13,811,151)	(11,998,019)	(10,629,053)
Net result from transactions	**1,693,254**	**294,994**	**1,048,050**	**(19,274)**	**(556,614)**
Total other economic flows	35,844	23,473	84,864	8,928	29,718
Net result	**1,729,098**	**318,467**	**1,132,914**	**(10,346)**	**(526,896)**
Total assets	28,226,045	27,912,975	28,428,603	22,025,392	20,847,705
Total liabilities	9,001,736	10,417,764	11,251,859	8,725,971	7,537,938
Net assets / Total equity	**19,224,309**	**17,495,211**	**17,176,744**	**13,299,421**	**13,309,767**

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

Table 5: Reconciliation of Net Result from Transactions and Operating Result

	2025-2026
OPERATING RESULT	26,413
Capital purpose income	3,131,319
Assets received free of charge	0
Expenditure for capital purpose	0
Depreciation and amortisation	(1,464,478)
Finance costs (other)	0
Net result from transactions	**1,693,254**

Significant Changes in Financial Position

Cash decreased by $1.6 million mainly, due to significant expenditure for the redevelopment of Urgent Care & Acute Services. Positive net movement of $760k for accommodation bond deposits. Property, plant and equipment increased because of continued expenditure on Urgent Care & Acute Services Redevelopment. Payables decreased by just over $2 million due to recognition of the capital project income received in the prior year.

Performance Against Objectives

Inglewood & Districts Health Service recorded an operating surplus of $26k compared to our agreed break-even SoP result which was $26k better than budget. Revenue factors include Commonwealth revenue performing better than budget because of increased Registered Nurse Supplement funding & better-than-expected AN-ACC funding. Capital grants funding recognised was predominantly for the redevelopment of Urgent Care & Acute Services. Expenditure factors include significant increase in personnel costs impacted by an increase in nurse agency expenditure due to difficulty in recruiting to budgeted FTE positions.

Significant Events occurring after Balance Date

There were no significant events occurring after the balance date.

Consultancies

Details of consultancies (under $10,000)

In 2025-2026, there were no consultancies where the total fees payable to the consultants were under $10,000.

Details of consultancies (valued at $10,000 or greater)

In 2025-2026, there were two consultancies where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2025-2026 in relation to these consultancies was $59k (excl. GST). Details of these consultancies can be viewed below.

Inglewood & Districts Health Service secured the services of a consulting firm to complete 2026-2029 Strategic Plan This consultancy was valued at more than $10,000 and was completed over A seven month period.

Inglewood & Districts Health Service secured the services of a consulting firm to complete A Gender Equality review and Action Plan. This consultancy was valued at more than $10,000 and was completed over a twelve month period.

Consultant	Purpose of consultancy	Start date	End date	Total approved project fee (excluding GST)	Expenditure 2025-2026 (excluding GST)	Future expenditure (excluding GST)
Ninety Mile Consulting	Strategic Plan	1 November 2025	30 June 2026	$44K	$44K	$0
Dr. Genine Hook	Gender Equality Action Review	1 July 2025	30 June 2026	$15K	$15K	$0

Government advertising campaign

Inglewood & Districts Health Service has no matters to report in relation to Government Advertising Campaigns.

ICT Expenditure

Table 6: ICT Expenditure

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT expenditure	Operational expenditure	Capital expenditure
$562,973	$21,922	$0	$21,922
(Total)	(Total = Operational expenditure and capital expenditure)		

Social Procurement Activities

Table 8: Social Procurement Activities

SPF Objective: Sustainable Victorian social enterprises and Aboriginal businesses

SPF Outcome: Purchasing from Victorian Social Enterprise and Aboriginal businesses

Metric 7	Number of Victorian social enterprises engaged	1
Metric 8	Total expenditure with Victorian social enterprises (excl. GST)	$1,338.45
Metric 9	Number of Victorian Aboriginal businesses engaged	2
Metric 10	Total expenditure with Victorian Aboriginal businesses (excl. GST)	$12,837.91

During the year, Inglewood & Districts Health Service worked closely with Dja Dja Wurrung Enterprises as part of the Participation Agreement between our organisations to develop a process and associated agreement for the commissioning of artworks for the new ACUTE and Urgent Care Wing. This project resulted in the installation of numerous artworks produced by local Aboriginal artists. The social procurement capacity developed, in the process and agreement, will be used for future purchases of artworks.

Reviews and Study Expenditure

Inglewood & Districts Health Service incurred no expenditure on reviews or studies during the 2025–2026 reporting period.

Grants and Transfer Payments

Inglewood & Districts Health Service did not provide any grants or transfer payments during the 2025–2026 reporting period.

Emergency Procurement

Inglewood & Districts Health Service did not activate emergency procurement provisions during the 2025-2026 reporting period and therefore has no emergency procurement expenditure to report.

Procurement Complaints

Inglewood & Districts Health Service received no procurement complaints during the 2025-2026 reporting period.

Legislative Compliance

Freedom of Information

During 2025-26, Inglewood & Districts Health Service received five applications, all of which were from the general public.

Inglewood & Districts Health Service made five decisions during the 12 months ended 30 June 2026 All five decisions made within the statutory time periods.

Of the total decisions made, five granted access to documents in full, none granted access in part and none denied access in full. No mandatory extensions were applied.

Of requests finalised, the average number of days under the statutory time to decide the request was 17 days.

During 2025-26, no requests were subject to a complaint or internal review by the Office of the Victorian Information Commissioner.

Members of the public have the right to request access to documents held by Inglewood & Districts Health Service under the *Freedom of Information Act 1982* (Vic). Requests must be made in writing and should clearly describe the documents sought. A statutory application fee of $33.60 applies, unless a fee waiver is requested due to financial hardship. Requests can be submitted via email or post to the organisation's FOI Officer.

FOI requests can be submitted via email to admin@ idhs.vic.gov.au or by post to Freedom of Information Officer, Inglewood & Districts Health Service, PO Box 135 Inglewood Vic 3517.

Building Act 1993

Inglewood and Districts Health Service does not own or control any government buildings and is exempt from notifying its compliance with the building and maintenance provisions of the Act.

Local Jobs First

No projects undertaken by Inglewood & Districts Health Service during 2025-2026 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

Inglewood & Districts Health Service is committed to the aims and objectives of the Public Interest Disclosures Act 2012 and does not tolerate improper conduct by its employees, officers or directors, nor the taking of reprisals against those who come forward to disclose such conduct.

Under the Act, Inglewood & Districts Health Service has a policy and protocol in place, consistent with the Act, that supports staff in making disclosures that reveal misconduct or corruption within the organisation and in public health services in Victoria. A copy of the procedures is available from our Privacy Officer, to whom all enquiries on this matter should be directed.

Inglewood & Districts Health Service received no notifications during the 2025-2026 financial year.

National Competition Policy

Inglewood & Districts Health Service supports and complies with the Victorian Government's National Competition Policy (NCP), including compliance with the requirements of the policy statement, Competitive Neutrality Policy Victoria and any subsequent reforms. These arrangements are in line with the Government policy and the model principles applicable to the health sector.

Inglewood & Districts Health Service did not received any complaints in relation to competitive neutrality in 2025-26.

Carers Recognition Act 2012

Inglewood & Districts Health Service has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012* (the Act). These include:

- ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act (e.g. developing and implementing a staff awareness strategy about the principles in the Act and what they mean for staff; induction and training programs offered by the organisation include discussion of the Act and the statement of principles therein)
- considering the care relationships principles set out in the Act when setting policies and providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the Act, developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care)
- implementing priority actions in Victorian Carer Strategy 2025-2035.

Safe Patient Care Act 2015

The hospital has no matters to report in relation to its obligations under section 40 of the Safe Patient Care (Nurse to Patient and Midwife to Patient Ratios) Act 2015.

Commercial-in-Confidence Grants

Inglewood & Districts Health Service did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2025-2026.



Image: Marnie Hawson

Environmental reporting

NOTE: This Environmental Report is up to date at time of reporting. Indicators are not reported where data is unavailable or an indicator is not relevant to the organisation's operations

Table 7: FRD24 Report

FRD24 Report: Inglewood & District Health Service Organisation Hierarchy (Jul-25 to Jun-26)

ELECTRICITY USE	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
EL1 Total electricity consumption segmented by source (MWh)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Purchased	341.18	284.37	274.12
Self-generated	**631.17**	318.24	159.65
EL1 Total electricity consumption (MWh)	**972.35**	**602.60**	**433.77**

EL2 On site-electricity generated (MWh) segmented by:	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Consumption behind-the-meter			
Solar Electricity	631.17	318.24	159.65
Total Consumption behind-the-meter (MWh)	**631.17**	**318.24**	**159.65**
Exports			
Solar Electricity	5.30		
Total Electricity exported (MWh)	**5.30**		
EL2 Total On site-electricity generated (MWh)	**636.47**	**318.24**	**159.65**

EL3 On-site installed generation capacity (kW converted to MW) segmented by:	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Diesel Generator	0.18	0.18	0.18
Solar System	0.09	0.09	0.09
EL3 Total On-site installed generation capacity (MW)	**0.27**	**0.27**	**0.27**

EL4 Total electricity offsets segmented by offset type (MWh)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
LGCs voluntarily retired on the entity's behalf	302.97		
RPP (Renewable Power Percentage in the grid)	58.92	52.10	51.42
EL4 Total electricity offsets (MWh)	**341.18**	**52.10**	**51.42**

STATIONARY ENERGY	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
F1 Total fuels used in buildings and machinery segmented by fuel type (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
LPG	52,685.00	260,598.00	596,240.00
F1 Total fuels used in buildings (MJ)	**52,685.00**	**260,598.00**	**596,240.00**

F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
LPG	3.19	15.79	36.13
F2 Greenhouse gas emissions from stationary fuel consumption (t CO2-e)	**3.19**	**15.79**	**36.13**

Reduced use of LPG over the past 12 months

TRANSPORTATION ENERGY	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Total energy used in transportation (vehicle fleet) (MJ)			

T2 Number and proportion of vehicles in the organisational boundary segmented by engine/ fuel type and vehicle category	Jul-25 to Jun-26 Number of Vehicles	Proportion %
Total Passenger Vehicles	20	
Fuel combustion engine	18	90%
Diesel	**1**	**20%**
Gasoline	2	30%
LPG	0	0%
Hybrid	15	40%
All electric	**2**	**10%**

T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type (t CO2-e)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
Total Greenhouse gas emissions from transportation (vehicle fleet) (t CO2-e)	62.67		

T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
Total distance travelled by commercial air travel	0.00	0.00	0.00

TOTAL ENERGY USE	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Total energy usage from stationary fuels (F1) (MJ)	52,685.00	260,598.00	596,240.00
Total energy usage from transport (T1) (MJ)	926,809.70	0.00	0.00
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**979,494.70**	**260,598.00**	**596,240.00**

Transport (T1) not reported on in 23-24 and 24-25 Increased transport usage due to increase program delivery inclusive of increase fleet

E2 Total energy usage from electricity (MJ)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
Total energy usage from electricity (MJ)	3,500,463.11	2,111,656.66	1,561,577.97

Increased electricity use due to de gasification throughout organisation

E3 Total energy usage segmented by renewable and non-renewable sources (MJ)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
Renewable	3,500,463.30	1,275,489.44	759,858.69
Non-renewable (E1 + E2 - E3 Renewable)	52,684.81	1,096,765.22	1,397,959.28

TOTAL ENERGY USE (cont.)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Energy per unit of Aged Care OBD (MJ/Aged Care OBD)	315.86	224.58	181.34
Energy per unit of LOS (MJ/LOS)	5,892.45	3,666.55	2,261.86
Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD)	299.79	211.62	167.88
Energy per unit of Separations (MJ/Separations)	84,598.76	43,930.64	29,559.15
Energy per unit of floor space (MJ/m2)	1,075.41	717.99	653.09

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
	NA	NA	NA

B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
	NA	NA	NA

B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (itemised)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
	NA	NA	NA

B4 Environmental performance ratings (eg. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over $1 million	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
NABERS Energy	NA	NA	NA

B5 Environmental performance ratings achieved for Entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Rating scheme	NA	NA	NA

SUSTAINABLE PROCUREMENT	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24

WATER USE	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
W1 Total units of metered water consumed by water source (kL)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Potable water (kL)	4,266.55	3,300.96	5,683.73
Total units of water consumed (kL)	**4,266.55**	**3,300.96**	**5,683.73**

W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Water per unit of Aged Care OBD (kL/Aged Care OBD)	0.38	0.31	0.48
Water per unit of LOS (kL/LOS)	7.08	5.10	5.96
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.36	0.29	0.44
Water per unit of Separations (kL/Separations)	101.58	61.13	77.86
Water per unit of floor space (kL/m2)	1.29	1.00	1.72

WASTE AND RECYCLING	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
WR1 Total units of waste disposed of by waste stream and disposal method (kg),	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Landfill (total)			
General waste - skips	5,089.50	15,268.50	15,268.50
Offsite treatment			
Clinical waste - incinerated	84.33	246.54	33.83
Clinical waste - sharps	26.73	50.52	66.74
Clinical waste - treated	0.00	230.21	179.10
Recycling/recovery (disposal)			
Cardboard	13,117.50	1,732.50	4,702.50
Grease traps	3,900.00		
Paper (confidential)	105.37	70.00	120.00
Total units of waste disposed (kg)	**22,323.43**	**17,598.27**	**20,370.67**

Incorrect reporting in 24-25 for treated clinical waste

WR1 Total units of waste disposed of by waste stream and disposal method (%)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Landfill (total)			
General waste	97.86%	86.76%	74.95%
Offsite treatment			
Clinical waste - incinerated	1.62%	1.40%	0.17%
Clinical waste - sharps	0.51%	0.29%	0.33%
Clinical waste - treated	0.00%	1.31%	0.88%
Recycling/recovery (disposal)			
Cardboard	58.76%	9.84%	23.08%
Grease traps	17.47%	0.40%	
Paper (confidential)	0.47%		0.59%

WASTE AND RECYCLING (cont.)	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
WR2 Percentage of office sites covered by dedicated collection services for each waste stream	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Printer cartridges	0		
Batteries	0		
e-waste	0		
Soft plastics	0		

WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Total waste to landfill per patient treated ((kg general waste)/PPT)	0.43	1.36	1.18
Total waste to offsite treatment per patient treated ((kg offsite treatment)/PPT)	0.01	0.05	0.02
Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT)	0.06	0.16	0.37

WR4 Recycling rate (%)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Weight of recyclable and organic materials (kg)	17,122.87	1,802.50	4,822.50
Weight of total waste (kg)	22,323.43	17,598.27	20,370.67
Recycling rate (%)	**76.70%**	**10.24%**	**23.67%**

WR5 Greenhouse gas emissions associated with waste disposal (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
t CO2-e	6.73	20.43	20.20

NORMALISATION FACTORS	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
1000km (Corporate)			
1000km (Non-emergency)			
Aged Care OBD	11,249.00	10,563.00	11,899.00
ED Departures	0.00	0.00	0.00
FTE	92.00	86.00	81.00
LOS	603.00	647.00	954.00
OBD	11,852.00	11,210.00	12,853.00
PPT	11,894.00	11,264.00	12,926.00
Separations	42.00	54.00	73.00
TotalAreaM^2	3,304.00	3,304.00	3,304.00

GREENHOUSE GAS EMISSIONS	Jul-25 to Jun-26	Jul-24 to Jun-25	Jul-23 to Jun-24
G1 Total Scope 1 (direct) greenhouse gas emissions (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Carbon Dioxide	3.17	15.69	35.89
Methane	0.01	0.05	0.12
Nitrous Oxide	0.01	0.05	0.12
Total	3.19	15.79	36.13
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (t CO2-e)	**3.19**	**15.79**	**36.13**
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (t CO2-e)	**0.00**		
Medical/Refrigerant gases	**0**		
Total Scope 1 (direct) greenhouse gas emissions (t CO2-e)	**3.19**	**15.79**	**36.13**

G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Electricity	228.63	188.14	180.29
Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**228.63**	**188.14**	**180.29**

Slight increase due to electrification of hot water systems

G3 Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Commercial air travel			
Waste emissions (WR5)	6.73	20.43	20.20
Indirect emissions from Stationary Energy	31.05	28.98	34.30
Indirect emissions from Transport Energy	0.00		
Paper emissions	0.00		0.00
Water emissions	5.98	5.40	9.54
Any other Scope 3 emissions	0.00	0.00	0.00
Total Scope 3 greenhouse gas emissions (t CO2-e)	**43.76**	**54.81**	**64.04**

G(Opt) Net greenhouse gas emissions (t CO2-e)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Gross greenhouse gas emissions (G1 + G2 + G3) (t CO2-e)	**272.39**	**253.22**	**280.47**
Total gross reported greenhouse gas emissions per bed-day (t CO2-e/OBD)	0.02	0.02	0.02
Carbon Neutral Electricity	0.00	0.00	0.00
Green Power Electricity	0.00	0.00	0.00
Purchased LGCs	-278.74	0.00	0.00
Any Reduction Measures Offsets purchased (EL4-related)	**-259.68**		
Any Offsets purchased	**-259.68**		
Net greenhouse gas emissions (t CO2-e)	**12.71**	**253.22**	**280.47**

Additional Information available on Request

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

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

(a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers;

(b) details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;

(c) details of publications produced by the entity about itself, and how these can be obtained;

(d) details of changes in prices, fees, charges, rates, and levies charged by the entity;

(e) details of any major external reviews carried out on the entity;

(f) details of major research and development activities undertaken by the entity;

(g) details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;

(h) details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;

(i) details of assessments and measures undertaken to improve the occupational health and safety of employees;

(j) a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;

(k) a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and

(l) details of all consultancies and contractors including:

  (i) consultants/contractors engaged;

  (ii) services provided; and

  (iii) expenditure committed for each engagement.

This information is available on request from:

Chief Executive Officer
Inglewood & Districts Health Service
Phone: (03) 543 17000
Email: admin@idhs.vic.gov.au

Compliance Attestations

Inglewood & Districts Health Service Financial Management Compliance Attestation Statement

I, Robert Porter, on behalf of the Responsible Body, certify that the Inglewood & Districts Health Service has no Material Compliance Deficiency with respect to the applicable Standing Directions under the Financial Management Act 1994 and Instructions.



Robert Porter
Board Chair
Inglewood & Districts Health Service
20 September 2026

Data Integrity

I Dallas Coghill certify that Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Inglewood & Districts Health Service has critically reviewed these controls and processes during the year.



Dallas Coghill
Chief Executive Officer
Inglewood & Districts Health Service
24 August 2026

Conflict of Interest

I, Dallas Coghill certify that Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Inglewood & Districts Health Service and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.



Dallas Coghill
Chief Executive Officer
Inglewood & Districts Health Service
24 August 2026

Integrity, Fraud and Corruption

I, Dallas Coghill certify that Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that Integrity, fraud, and corruption risks have been reviewed and addressed at Inglewood & Districts Health Service during the year.



Dallas Coghill
Chief Executive Officer
Inglewood & Districts Health Service
24 August 2026

Compliance with Health Share Victoria (HSV) Purchasing Policies

I, Dallas Coghill, on behalf of Inglewood & Districts Health Service, certify that Inglewood & Districts Health Service is fully compliant with respect to the HSV Purchasing Policies as required by the Health Services Act 1988 (Vic). Inglewood & Districts Health Service has implemented appropriate internal controls, which have been critically reviewed throughout the year.



Dallas Coghill
Chief Executive Officer
Inglewood & Districts Health Service
24 August 2026

Statement of Priorities

Statement of Priorities Part A

In 2025-2026 Inglewood & Districts Health Service will contribute to the achievement of the Victorian Government's commitments by:

Table 8: Part A

Innovate and Improve Access and Care		
Goal: Align with the Victorian Clinical Governance Framework to strengthen clinical governance systems, ensuring safe, high-quality care.		
Health Service Deliverables	**Achievement**	**Outcome**
Demonstrate high quality care in which consumer engagement and input is actively sought, facilitated and used to drive system change to improve consumer experience and outcomes.	Achieved	IDHS strengthened its consumer partnership approach through a comprehensive review of consumer engagement processes, policies and procedures. The Community Engagement Committee was rebranded as the Community and Consumer Engagement Committee, with revised Terms of Reference to enhance its focus on consumer participation and shared decision-making. Consumer involvement in policy and procedure review processes was expanded, ensuring consumer perspectives are embedded within service planning, evaluation and quality improvement activities. These initiatives have strengthened organisational capability to incorporate lived experience into decision-making and support improvements in consumer-centred care.
Ensure health service reporting, review and decision-making processes are underpinned by a culture of safety, transparency, accountability and fairness for staff and consumers.	Achieved	IDHS enhanced governance oversight through the implementation of more robust Occupational Health and Safety (OH&S) reporting mechanisms and improved transparency of workforce safety performance across governance committees. A comprehensive review of governance committee structures was undertaken to strengthen accountability and ensure appropriate consumer representation across committee functions. These improvements have reinforced organisational commitment to transparent reporting, effective risk management and continuous quality improvement.
Maintain a comprehensive workforce development program that promotes performance, accountability, capability building and continuous improvement.	Achieved	IDHS completed a comprehensive review of its organisation-wide education and competency matrix to ensure learning and development activities remain aligned with workforce needs, regulatory requirements and contemporary best practice. The revised framework has been aligned with the Loddon Mallee Local Health Service Network Education and Development Plan, strengthening opportunities for workforce capability development and supporting the delivery of safe, high-quality care across all service areas.

Prudent, Sustainable and Effective Use of Resources

Goal: Develop and implement initiatives to strengthen financial sustainability. By delivering sustainable, responsible budgets, we can ensure a well-managed, viable, and sustainable health system for the future.

Health Service Deliverables	Achievement	Outcome
Deliver the key initiatives outlined in the Budget Action Plan within Government parameters.	Achieved	Financial sustainability strengthened through regular executive oversight, adherence to Budget Action Plans, and proactive fiscal management.
Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance.	Achieved	Improved operational efficiency through the introduction of data analytics to identify waste and inform decision-making.
Use funding efficiently and effectively to optimise patient facing services. Undertake programs to reduce the cost-of-service delivery, improve safety and capacity and reduce unnecessary waiting	Achieved	Optimised use of funding to enhance patient-facing services, reduce service delivery costs, and improve access and service capacity.

Moving from Competition to Collaboration

Goal: Collaborate within the Local Health Service Network to build a more integrated health system, with better access and experience for patients, strengthened workforce, consistently high-quality care, and more sustainable healthcare delivery.

Health Service Deliverables	Achievement	Outcome
Meet all objectives agreed to in the Local Health Service Network Statement of Expectations across priority areas (access, equity and flow, workforce, safety and quality, and shared services).	Achieved	Active leadership and participation in the Loddon Mallee Local Health Service Network (LMLHSN), including contribution to and implementation of the Statement of Expectations. Strengthened regional collaboration, with IDHS taking a leadership role in workforce development and education. Improved integration of services across the network, supporting better patient access, workforce sustainability, and consistent quality of care.

A stronger workforce

Goal: Position Victoria as a leader in employee experience, capability, and capacity by focusing on future roles and professional development in line with the Victorian Health Workforce Strategy to ensure a regenerative and sustainable workforce.

Health Service Deliverables	Achievement	Outcome
Implement processes to sustain workforce supply and fulfill obligations, including those under the Gender Equality Act 2020 by improving employee experience in leadership, health and safety, flexibility, career development, and agility to ensure safe, high-quality care.	Achieved	Implementation of gender equality initiatives, including development and execution of a refreshed Gender Equality Action Plan. Enhanced workforce experience through targeted actions in leadership, safety, flexibility, and career development.
Collaborate with the department to improve workforce data analytics, generate actionable insights, and enhance strategic planning.	Achieved	Optimised use of funding to enhance patient-facing services, reduce service delivery costs, and improve access and service capacity.

Improving Aboriginal health and wellbeing

Goal: Enhance Delivery and Access to Culturally Safe Services, fostering strong connections to culture. Address racism and provide Aboriginal people with culturally safe healthcare and referral pathways between mainstream and community-controlled health services.

Health Service Deliverables	Achievement	Outcome
Deliver high-quality cultural safety training to all executives and staff using independent, expert, community-controlled organisations or a registered Aboriginal business.	Achieved	Increased staff capability in culturally safe care through participation in cultural education and trauma-informed training.
Health service executives and senior leaders establish and maintain strong, ongoing partnerships with Aboriginal community-controlled organisations and/or recognised Aboriginal leaders within their local catchments. These partnerships must be based on regular, proactive engagement that prioritises the voices, self-determined priorities, and cultural knowledge of Aboriginal communities in the design, delivery, and evaluation of health and wellbeing services.	Achieved	Strengthened partnerships with Aboriginal community organisations (including Djaara), supporting culturally informed service delivery. On Country Cultural Training commenced for staff through Djaara. First Nations Training Provided at IDHS organization development day.
Ensure culturally appropriate systems for identifying Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways.	Achieved	Improved identification processes and culturally responsive care pathways for Aboriginal and Torres Strait Islander patients.

Part B: Performance Priorities

Table 9: High Quality and Safe Care

Key Performance Measure	Target	Result
Percentage of healthcare workers immunised for influenza[1]	94%	100%
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	Achieved
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	Achieved
Percentage of patients who reported positive experiences of their hospital stay	95%	N/A[2]
Difference between the percentage of Aboriginal patients and non-Aboriginal patients who left against medical advice	0%	N/A

Table 10: Strong Governance, Leadership and Culture

Key Performance Indicator	Target	Result
People matter survey –Percentage of staff with an overall positive response to safety culture survey questions	80%	77%[3]

1 Reporting period 7 April to 15 August 2025.

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

3 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.

Table 11: Effective Financial Management

Key Performance Indicator	Target	Result
Operating result ($m)	0.00	0.03
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.89
Variance between the forecast and actual operating result (OR) as a percentage of the forecast OR for the current financial year ending 30 Jun	5% movement in forecast revenue and expenditure forecasts	Achieved

** 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.*

Reporting against Statement of Priorities – Part C

Part C: Activity and Funding

Table 12: Activity Reporting

Funding Type	2025-2026 Activity Achievement
Aged Care	
Residential Aged CareCare	11,164
HACC	1539
Primary Health	
Community Health / Primary care programs	4918
Small Rural	
Small rural acute	1

* *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.*

Disclosure Index

Legislation	Requirement	Page reference
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FRD 22	Nature and range of services provided	2
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FRD 22	Significant changes in financial position during the year	10
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FRD 22	Subsequent events	10
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FRD 22	Details of consultancies over $10,000	10
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FRD 22	Disclosure of ICT expenditure	11
FRD 22	Asset Management Accountability Framework	N/A
FRD 22	Disclosure of emergency procurement	11
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	11
FRD 22	Disclosure of procurement complaints	11
FRD 22	Disclosure of reviews and study expenses	11
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FRD 103	Non-Financial Physical Assets	45
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	Building Act 1993	12
	Public Interest Disclosures Act 2012	12
	Carers Recognition Act 2012	12
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	Financial Management Act 1994 [(b)]	32

Service Awards

Staff Awards

25 Years
Mandy Fry
Ken Cullinan
20 Years
Amberlea Smith

5 Years	
Maryam Sebti	Heather Nevill
Jessica Dally	Kathryn Stanford
Sandra Rowlands	Tabatha Delgado
Kerry Parker	Jessica Dally

Volunteer Awards

10 Years
Kevin Stewart

Life Governors as at 30 June 2026

17.11.1938	Arthur J. Gibson
25.04.1950	Miss G. Somerville
23.04.1951	Mr T. Smith
23.04.1951	Miss E. Yorath
19.06.1952	Mr H. Sloan
15.01.1953	Mr A.E. Williams
19.11.1953	Mr R. O'Sullivan
19.11.1953	Mr A.C. Harrison
29.03.1954	Mrs F. Soulsby
19.11.1953	Mr J.J. Mason
22.04.1954	Miss D. Appleton
22.04.1954	Mr V. Prosser
20.05.1954	Mr M. Mason
21.10.1954	D.E. Davis
21.10.1954	Leo G. Kennedy
17.02.1955	Mrs M. Bradley
17.03.1955	Mr R. Harding
17.03.1955	Victorian Police Highland Band
19.05.1955	Mrs C. Catto
16.02.1956	Mr Jack Nevins
20.12.1956	Mr Geoff Catto
20.06.1957	Mr K. Patterson
20.06.1957	Mr Graeme Roberts
20.06.1957	A.J. McDonnell
17.10.1957	Mrs J. Soulsby
11.06.1958	Mr C. Robertson
11.06.1958	Mr L. Leach
11.06.1958	Mr Graeme Catto
11.06.1958	Mr J. Mitchell
11.06.1958	Mrs B. Mason*
11.06.1958	Mr L. Leitch
25.08.1964	Mr A.J. Atwood
20.07.1965	Mr E. Harrison
21.10.1967	Mr E.D. Hayes
13.12.1968	Mrs H.N. Rothacker
13.12.1968	I. Raeburn
26.06.1969	Mrs E. Cain
27.05.1971	Mr S. Payne
26.07.1973	Mr J. Leach
26.07.1973	Mr J. Roberts
26.07.1973	Mrs D. Roberts
26.07.1973	Mr D. Roberts
26.07.1974	Mrs E. Roberts
28.08.1975	Mr J. Mitchell
27.11.1975	Mr E.J. Edwards
24.06.1976	Mr A. Bellenger
28.04.1977	Mr J. Kennedy
28.07.1978	Mr R. Leach
28.02.1979	Mrs W. Leitch
22.08.1979	Mrs G. Lea
29.03.1980	Mrs S. Catto
22.04.1981	Mr A. Mitchell*
25.02.1981	Mrs D. Vanston
06.08.1981	Mr K. Stagg
26.08.1981	Mrs J. Leach
23.06.1982	Mrs J. Mitchell
23.06.1982	Mrs M. Catto
23.06.1982	Mrs L. Bell
14.08.1983	Mrs E. Younghusband
14.10.1984	Mr A. Wilson
14.10.1984	Mr L. Mitchell
26.06.1985	Mrs Jen Leach
26.06.1985	Mr R. Gilmore
26.06.1985	Mr J. Hooke*
25.06.1985	Mr W. Leitch
25.06.1986	Mrs N. Rothhacker
25 06.1986	Mrs E. Roberts
22 07.1987	Mr C. Johns
26.06.1988	Mr C. Chamberlain
21.06.1989	Mrs K. Weston
12.06.1990	Mrs A. Leach
12.06.1990	Mr J. Murnane
19.06.1991	Mrs J. Bellenger
23.10.1991	Mr J. Barth
23.06.1992	Mrs J. Soulsby
16.09.1992	Mr W.I. Penny
16.06.1993	Mr G. Leach
22.06.1994	Mrs M. Duke
21.06.1995	Mrs A. Adam
20.09.1995	Mrs J. Nevins
20.09.1995	Mr F. Rose
27.06.1996	Mr N. Roberts
24.09.1997	Mrs J. Hobbs
27.05.1997	Mrs H.J. Passalick
28.07.1998	Mrs I. Chappel
28.07.1998	Mrs J. Douglas
28.07.1998	Mrs B. Medcalf
28.07.1998	Mrs E. Wilson
28.07.1998	Mrs A. Woods
24.08.1999	Mrs N. Wright
21.12.2004	Mr S.G. Hando
21.11.2013	Mr P. Norman
29.11.2017	Mr P. Moore
29.11.2017	Mrs M. Evans
17.12.2019	Mrs C. Gibbins
17.12.2019	Mr L. May
17.12.2019	Dr S. Issa
18.02.2021	Mrs Betty Higgs
20.12.2024	Dr. Max Higgs

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Inglewood & Districts Health Service

Opinion	I have audited the financial report of Inglewood & Districts Health Service (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 its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (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 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
14 September 2026

Simone Bohan
as delegate for the Auditor-General of Victoria

Inglewood & Districts Health Service
Financial Statements
Financial Year ended 30 June 2026

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

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2026 and the financial position of Inglewood & Districts Health Service 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 8 September 2026.

Board Member	**Accountable Officer**	**Chief Finance & Accounting Officer**
		
Mr Robert Porter	Mr Dallas Coghill	Mr Aaron Baker
Chair	Chief Executive Officer	Chief Finance and Accounting Officer
Inglewood 8 September 2026	Inglewood 8 September 2026	Inglewood 8 September 2026

Comprehensive Operating Statement
Inglewood & Districts Health Service
For the Financial Year Ended 30 June 2026

	Note	2026 $	2025 $
Revenue and income from transactions			
Revenue from contracts with customers	2.1(a)	7,583,842	6,473,501
Government grants	2.1(b)	8,548,066	6,751,188
Other sources of income	2.1(c)	2,020,222	2,018,905
Non-operating activities		251,723	352,432
Total revenue and income from transactions		**18,403,853**	**15,596,026**
Expenses from transactions			
Employee expenses	3.1(a)	(11,601,104)	(10,758,910)
Supplies and consumables	3.1(c)	(697,150)	(622,561)
Depreciation	4.1	(1,464,478)	(1,433,194)
Other operating expenses	3.1(d)	(2,947,867)	(2,486,367)
Total expenses from transactions		**(16,710,599)**	**(15,301,032)**
Net result from transactions - net operating balance		**1,693,254**	**294,994**
Other economic flows included in net result			
Net gain on sale of non-financial assets		18,910	23,473
Other gain from other economic flows		16,934	-
Total other economic flows included in net result		**35,844**	**23,473**
Net result		**1,729,098**	**318,467**
Comprehensive result		**1,729,098**	**318,467**

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

Balance Sheet
Inglewood & Districts Health Service
As at 30 June 2026

	Note	2026 $	2025 $
Financial assets			
Cash and cash equivalents	6.1	5,484,634	7,106,429
Receivables	5.1	1,611,590	1,628,987
Contract assets		190,341	37,498
Total financial assets		**7,286,565**	**8,772,914**
Non-financial assets			
Inventories		80,184	70,774
Prepayments		137,486	103,656
Property, plant and equipment	4.1	20,721,810	18,965,631
Total non-financial assets		**20,939,480**	**19,140,061**
Total assets		**28,226,045**	**27,912,975**
Liabilities			
Payables	5.2	2,025,919	4,080,244
Borrowings		654,553	766,581
Employee benefits	3.1(b)	2,123,150	2,130,608
Monies held in trust	5.3	4,198,114	3,440,331
Total liabilities		**9,001,736**	**10,417,764**
Net assets		**19,224,309**	**17,495,211**
Equity			
Property, plant and equipment revaluation surplus		17,912,428	17,912,428
Restricted specific purpose reserve		650,349	650,349
Contributed capital		5,284,700	5,284,700
Accumulated deficit		(4,623,168)	(6,352,266)
Total equity		**19,224,309**	**17,495,211**

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

Cash Flow Statement
Inglewood & Districts Health Service
For the Financial Year Ended 30 June 2026

	Note	2026 $	2025 $
Cash Flows from operating activities			
Receipts from Government		11,904,799	11,605,730
Patient fees received		1,989,449	1,676,343
Donations and bequests received		20,352	21,424
GST received from ATO		5,000	105,008
Commercial activity revenue received		295,774	392,919
Receipt from share of rural health alliance		964,660	670,566
Other receipts		847,234	973,132
Total receipts		**16,027,268**	**15,445,122**
Payments to employees		(11,577,167)	(10,520,170)
Payments for suppliers and consumables		(843,238)	(710,748)
GST paid to ATO		(17,330)	(104,045)
Payment from share of rural health alliance		(986,666)	(766,990)
Other payments		(1,673,649)	(1,437,460)
Total payments		**(15,098,050)**	**(13,539,413)**
Net cash flows from operating activities		**929,218**	**1,905,709**
Cash Flows from investing activities			
Purchase of non-financial assets		(3,286,974)	(1,574,202)
Proceeds from sale of non-financial assets		85,227	124,768
Net cash flows used in investing activities		**(3,201,747)**	**(1,449,434)**
Cash flows from financing activities			
Repayment of principal portion of lease liabilities		(112,028)	(243,271)
Receipt of accommodation deposits		2,012,760	1,200,000
Repayment of accommodation deposits		(1,250,000)	(2,821,329)
Net cash flows from/(used in) financing activities		**650,732**	**(1,864,600)**
Net decrease in cash and cash equivalents held		**(1,621,795)**	**(1,408,325)**
Cash and cash equivalents at beginning of year		7,106,429	8,514,754
Cash and cash equivalents at end of year	6.1	**5,484,634**	**7,106,429**

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

Statement of Changes in Equity
Inglewood & Districts Health Service
For the Financial Year Ended 30 June 2026

	Property, Plant and Equipment Revaluation Surplus	Restricted Specific Purpose Reserve	Contributed Capital	Accumulated Deficit	Total
	$	$	$	$	$
Balance at 1 July 2024	**17,912,428**	**650,349**	**5,284,700**	**(6,670,733)**	**17,176,744**
Net result for the year	-	-	-	318,467	318,467
Balance at 30 June 2025	**17,912,428**	**650,349**	**5,284,700**	**(6,352,266)**	**17,495,211**
Net result for the year	-	-	-	1,729,098	1,729,098
Balance at 30 June 2026	**17,912,428**	**650,349**	**5,284,700**	**(4,623,168)**	**19,224,309**

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

Notes to the Financial Statements
Inglewood & Districts Health Service
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 consolidated financial statements of Inglewood & Districts Health Service for the year ended 30 June 2026.

Inglewood & Districts Health Service is a not-for-profit entity established as a public agency on January 1st, 1996 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 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 Inglewood & Districts Health Service.

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 Inglewood & Districts Health Service on 8 September 2026.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 1.2 Material accounting estimates and judgements

Management makes estimates and judgements when preparing the financial statements.

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

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

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

Note 1.3 Reporting Entity

The financial statements include all the activities of Inglewood & Districts Health Service.

Inglewood & Districts Health Service's principal address is:

3 Hospital Street
Inglewood VIC 3517

Note 1.4 Economic dependency

Inglewood & Districts Health Service is a public health service governed and managed in accordance with the *Health Services Act 1988* and its results form part of the Victorian General Government consolidated financial position. Inglewood & Districts Health Service provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health, and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Inglewood & Districts Health Service's operations and on that basis, the financial statements have been prepared on a going concern basis.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 2: Funding delivery of our services

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

Significant judgement – Grants revenue

Inglewood & Districts Health Service's has made the judgement that amounts received in relation to state government grants should be recognised under AASB 1058 on the basis that it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

	Note	2026 $	2025 $
Revenue from contracts with customers	2.1(a)	7,583,842	6,473,501
Government grants	2.1(b)	8,548,066	6,751,188
Other sources of income	2.1(c)	2,020,222	2,018,905
Total revenue and income from transactions		**18,152,130**	**15,243,594**

Note 2.1(a) Revenue from contracts with customers

	2026 $	2025 $
Government grants (State) - Operating	156,503	191,330
Government grants (Commonwealth) - Operating	5,447,904	4,513,484
Patient and resident fees	1,935,384	1,728,200
Commercial activities	44,051	40,487
Total revenue from contracts with customers	**7,583,842**	**6,473,501**

How we recognise revenue from contracts with customers

Government grants

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

In contracts with customers, the 'customer' is the funding body, who is the party that promises funding in exchange for Inglewood & Districts Health Service's goods or services. Inglewood & Districts Health Service 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 Inglewood & Districts Health Service's revenue streams, with information detailed below relating to Inglewood & Districts Health Service's material revenue streams:

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Government grant	Performance obligation
Commonwealth Residential Aged Care Grants	Funding is provided for the provision of care for aged care residents within facilities at Inglewood & Districts Health Service. The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility.
Department of Health grants linked to Statement of Priorities	Funding is received from Department of Health that have performance obligations linked to the Statement of Priorities agreed upon between the health service and DH. The performance obligation is a requirement to provide a stipulated number of service contacts or hours of service delivery. Revenue is recognised over time as the services are delivered.

Patient and resident fees

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

Note 2.1(b) Government grants

	2026 $	2025 $
Government grants (State) - Operating	5,430,484	5,047,981
Government grants (State) - Capital	3,117,582	1,703,207
Total Government grants	**8,548,066**	**6,751,188**

How we recognise Government grants
Government grants

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

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

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

Capital grants

Where Inglewood & Districts Health Service receives a capital grant it recognises a liability, equal to the financial asset received less amounts recognised under other Australian Accounting Standards.

Income is recognised in accordance with AASB 1058 progressively as the asset is constructed which aligns with Inglewood & Districts Health Service's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Non-cash contributions from the Department of Health

The DH makes some payments on behalf of Inglewood & Districts Health Service as follows:

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

Note 2.1(c) Other sources of income

	2026 $	2025 $
Assets received free of charge or for nominal consideration	(36,247)	119,569
Other income from operating activities	1,091,809	1,228,770
Income from share of rural health alliance	964,660	670,566
Total other sources of income	**2,020,222**	**2,018,905**

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by the health service in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the costs associated with 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 $	2025 $
Employee expenses	3.1(a)	11,601,104	10,758,910
Supplies and consumables	3.1(c)	697,150	622,561
Other operating expenses	3.1(d)	2,947,867	2,486,367
Total expenses incurred in the delivery of services		**15,246,121**	**13,867,838**

Note 3.1(a) Employee expenses

	2026 $	2025 $
Salaries and wages	9,482,119	9,125,874
Superannuation expense	1,097,798	999,192
Agency expenses	609,418	197,323
Fee for service medical officer expenses	198,881	217,394
Workcover premium	212,888	219,127
Total employee expenses	**11,601,104**	**10,758,910**

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.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 3.1(b) Employee-related provisions

	2026 $	2025 $
Current provisions for employee benefits		
Accrued days off	23,484	25,337
Annual leave	842,007	859,849
Long service leave	826,160	803,978
Provision for on-costs	234,290	235,424
Total current provisions for employee benefits	**1,925,941**	**1,924,588**
Non-current provisions for employee benefits		
Long service leave	172,745	179,853
Provision for on-costs	24,464	26,167
Total non-current provisions for employee benefits	**197,209**	**206,020**
Total provisions for employee benefits	**2,123,150**	**2,130,608**

How we recognise employee-related provisions

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

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

Annual leave and accrued days off

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

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

- nominal value – if Inglewood & Districts Health Service expects to wholly settle within 12 months or
- present value – if Inglewood & Districts Health Service does not expect to wholly settle within 12 months.

Long service leave

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

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

The components of this current LSL liability are measured at:

- nominal value – if Inglewood & Districts Health Service expects to wholly settle within 12 months or
- present value – if Inglewood & Districts Health Service does not expect to wholly settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

Provisions

Employment on-costs such as 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.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 3.1(c) Supplies and consumables

	2026 $	2025 $
Drug supplies	38,675	35,138
Medical and surgical supplies	260,160	213,338
Other supplies and consumables	398,315	374,085
Total supplies and consumables	**697,150**	**622,561**

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 $
Fuel, light, power and water	126,930	120,318
Repairs and maintenance	212,452	189,668
Maintenance contracts	59,678	37,106
Medical indemnity insurance	17,433	16,008
Expenses related to leases of low value assets	1,994	6,185
Other administration expenses	957,400	809,793
Expenses from share of rural health alliance	982,963	766,990
Software licence fees	549,781	502,632
Finance costs	39,236	37,667
Total other operating expenses	**2,947,867**	**2,486,367**

How we recognise other operating expenses

Expense recognition

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

Other operating expenses

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

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 4: Key assets to support service delivery

Inglewood & Districts Health Service controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to Inglewood & Districts Health Service to be utilised for delivery of services.

Significant judgement – Fair value measurement

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

Structure

4.1 Property, plant & equipment
4.2 Depreciation

Note 4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026	2025	2026	2025	2026	2025
	$	$	$	$	$	$
Land at fair value - Crown	756,000	756,000	-	-	756,000	756,000
Land at fair value - Freehold	88,000	88,000	-	-	88,000	88,000
Buildings at fair value	20,914,253	16,113,855	(2,439,767)	(1,214,623)	18,474,487	14,899,232
Works in progress at cost	159,324	1,990,331	-	-	159,324	1,990,331
Plant, equipment and vehicles at fair value	2,777,648	2,564,247	(1,533,648)	(1,332,179)	1,243,999	1,232,068
Total property, plant and equipment	**24,695,225**	**21,512,433**	**(3,973,415)**	**(2,546,802)**	**20,721,810**	**18,965,631**

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.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

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

	Land	Buildings	Works in progress	Plant, equipment and vehicles	Total
	$	$	$	$	$
Balance at 1 July 2025	**844,000**	**14,899,232**	**1,990,331**	**1,232,068**	**18,965,631**
Additions	-	-	3,038,131	230,407	3,268,538
Disposals	-	-	-	(66,317)	(66,317)
Loddon Mallee Rural Health Alliance	-	-	-	18,436	18,436
Net transfers between classes	-	4,800,399	(4,869,138)	68,739	-
Depreciation	-	(1,225,144)	-	(239,334)	(1,464,478)
Balance at 30 June 2026	**844,000**	**18,474,487**	**159,324**	**1,243,999**	**20,721,810**

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, Inglewood & Districts Health Service has elected to apply the practical expedient in FRD 103 *Non-Financial Physical Assets* and has therefore not applied the amendments to AASB 13 *Fair Value Measurement* . The amendments to AASB 13 will be applied at the earlier of the interim revaluation or next scheduled independent revaluation in 2029, in accordance with Inglewood & Districts Health Service's revaluation cycle.

4.1(b) Impairment of property, plant and equipment

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

Inglewood & Districts Health Service has assessed all right-of-use assets for impairment, and no indicators of impairment are identified as at 30 June 2026.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 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 and amortisation charges are based.

	2026	2025
Buildings	5 - 60 years	5 - 50 years
Plant, equipment and vehicles (including leased assets)	3 - 10 years	3 - 10 years

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 5: Other assets and liabilities

This section sets out those assets and liabilities that arose from Inglewood & Districts Health Service's operations.

Structure

5.1 Receivables
5.2 Payables
5.3 Monies held in trust

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 5.1 Receivables

	Note	2026 $	2025 $
Current receivables			
Contractual			
Inter hospital debtors		138,950	45,190
Trade receivables		400,949	411,814
Patient fees		282,123	336,188
Allowance for impairment losses		(25,965)	(25,965)
Accrued revenue		46,744	31,372
Total contractual receivables		**842,801**	**798,599**
Statutory			
GST receivable		207,758	212,758
Total statutory receivables		**207,758**	**212,758**
Total current receivables		**1,050,559**	**1,011,357**
Non-current receivables			
Contractual			
Long service leave - Department of Health		561,031	617,630
Total contractual receivables		**561,031**	**617,630**
Total non-current receivables		**561,031**	**617,630**
Total receivables		**1,611,590**	**1,628,987**
(i) Financial assets classified as receivables			
Total receivables		1,611,590	1,628,987
GST receivable		(207,758)	(212,758)
Total financial assets classified as receivables	7.1	**1,403,832**	**1,416,228**

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 5.2 Payables

	Note	2026 $	2025 $
Current payables			
Contractual			
Trade creditors		651,061	450,463
Accrued salaries and wages		672,894	658,431
Accrued expenses		151,179	95,770
Deferred capital grant income	5.2(a)	-	2,211,227
Inter hospital creditors		2,454	19,457
Amounts payable to governments and agencies		29,300	27,000
Other		416,934	498,469
Total contractual payables		**1,923,822**	**3,960,817**
Statutory			
GST payable		102,097	119,427
Total statutory payables		**102,097**	**119,427**
Total current payables		**2,025,919**	**4,080,244**
Total payables		**2,025,919**	**4,080,244**
(i) Financial liabilities classified as payables			
Total payables		2,025,919	4,080,244
Deferred grant income		-	(2,211,227)
GST payable		(102,097)	(119,427)
Total financial liabilities classified as payables	7.1	**1,923,823**	**1,749,590**

How we recognise payables
Payables consist of:

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

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

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 5.2 (a) Movement in deferred capital grant income

	2026 $	2025 $
Opening balance of deferred capital grant income	2,211,227	2,063,200
Grant consideration for capital works received during the year	906,355	1,805,300
Deferred capital grant income recognised as income due to completion of capital works	(3,117,582)	(1,657,273)
Closing balance of deferred capital grant income	-	**2,211,227**

How we recognise deferred capital grant income

Grant consideration was received from the Department of Health to support the redevelopment of Inglewood & District Health Service Urgent Care & Acute Services.

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 5.3 Monies held in trust

	Note	2026 $	2025 $
Current monies held in trust			
Refundable accommodation deposits		4,192,050	3,429,290
Patient monies		6,064	11,041
Total current monies held in trust		**4,198,114**	**3,440,331**
Total monies held in trust		**4,198,114**	**3,440,331**
*** Represented by:**			
- Cash assets	6.2	4,198,114	3,440,331
		4,198,114	**3,440,331**

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 Inglewood & District Health Service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 6: How we finance our operations

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

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Note 7.1 provides additional, specific financial instrument disclosures.

Structure

6.1 Cash and cash equivalents
6.2 Commitments for expenditure

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 6.1 Cash and Cash Equivalents

	Note	2026 $	2025 $
Cash on hand (excluding monies held in trust)		3,092	3,092
Cash at bank (excluding monies held in trust)		1,283,428	3,663,006
Total cash held for operations		**1,286,520**	**3,666,098**
Cash at bank (monies held in trust)		4,198,114	3,440,331
Total cash held as monies in trust		**4,198,114**	**3,440,331**
Total cash and cash equivalents	7.1	**5,484,634**	**7,106,429**

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 6.2 Commitments for expenditure

There are no capital expenditure commitments at 30 June 2026.

	Less than 1 year	1-5 Years	Over 5 years	Total
30 June 2025	**$**	**$**	**$**	**$**
Capital expenditure commitments	3,845,120	-	-	3,845,120
Total commitments (inclusive of GST)	**3,845,120**	**-**	**-**	**3,845,120**
Less GST recoverable	(349,556)	-	-	(349,556)
Total commitments (exclusive of GST)	**3,495,564**	-	-	**3,495,564**

How we disclose our commitments
Our commitments relate to expenditure.

Expenditure commitments

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 7: Financial instruments, contingencies and valuation judgements

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

Structure

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

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 Inglewood & Districts Health Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation* .

		Carrying amount	Net gain/(loss)	Total interest income/ (expense)	Fee income/ (expense)	Impairment loss
30 June 2026	**Note**	**$**	**$**	**$**	**$**	**$**
Financial assets at amortised cost						
Cash and cash equivalents	6.1	5,484,634	-	251,723	-	-
Receivables	5.1	1,403,832	-	-	-	-
Total financial assets [i]		**6,888,466**	**-**	**251,723**	**-**	**-**
Financial liabilities at amortised cost						
Payables	5.2	1,923,823	-	-	-	-
Borrowings		654,553	-	-	-	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	4,198,114	-	(13,032)	-	-
Total financial liabilities [i]		**6,776,490**	**-**	**(13,032)**	**-**	**-**

		Carrying amount	Net gain/(loss)	Total interest income/ (expense)	Fee income/ (expense)	Impairment loss
30 June 2025	**Note**	**$**	**$**	**$**	**$**	**$**
Financial assets at amortised cost						
Cash and cash equivalents	6.1	7,106,429	-	352,432	-	-
Receivables	5.1	1,416,228	-	-	-	-
Total financial assets [i]		**8,522,657**	**-**	**352,432**	**-**	**-**
Financial liabilities at amortised cost						
Payables	5.2	1,749,590	-	-	-	-
Borrowings		766,581	-	-	-	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	3,440,331	-	(20,889)	-	-
Total financial liabilities [i]		**5,956,502**	**-**	**(20,889)**	**-**	**-**

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

How we categorise financial instruments

Financial assets at amortised cost

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

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

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

Inglewood & Districts Health Service recognises the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

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

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

Inglewood & Districts Health Service recognises the following liabilities in this category:

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

Derecognition of financial assets

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

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

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, Inglewood & Districts Health Service's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

Note 7.2: Contingent assets and contingent liabilities

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

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 7.3: Fair value determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

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

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

Valuation hierarchy

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

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

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

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

Fair value determination: non-financial physical assets

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian Implementation Guidance for Not-for-Profit Public Sector Entities* . Appendix F explains and illustrates the application of the principals in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of all of Inglewood & Districts Health Service'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, Inglewood & Districts Health Service will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

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

Non-specialised land and non-specialised buildings

Non-specialised land and non-specialised buildings are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value. From this analysis, an appropriate rate per square metre has been applied to the asset.

Notes to the Financial Statements
Inglewood & Districts Health Service
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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, Inglewood & Districts Health Service held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

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

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

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

Vehicles

Vehicles are valued using the current replacement cost method. Inglewood & Districts Health Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Inglewood & Districts Health Service 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 assumption	Range (weighted average)[(i)]
Specialised land	Market approach	Community Service Obligations adjustment	10-30% (20%)[(ii)]
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	$1,000 - $1,500/m^2 ($1,300) 5 - 60 years (25 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	$9,000 - $10,000 ($9,500 per unit) 3 - 10 years (3 years)
Plant, equipment, furniture and fittings	Current replacement cost approach	Cost per unit Useful life	$3,000 - $4,000 ($3,500 per unit) 3 - 10 years (3 years)

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

[ii] CSO adjustments ranging from 10% to 30% were applied to reduce the market approach value for Inglewood & Districts Health Service's specialised land, with the weighted average 20% reduction applied.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 8: Other disclosures

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

Structure

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

Notes to the Financial Statements
Inglewood & Districts Health Service
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Note 8.1: Ex gratia payments

	2026 $	2025 $
Inglewood & Districts Health Service has made the following ex gratia expenses:		
Compensation for economic loss	23,200	-
Total ex-gratia expenses	**23,200**	-

Includes ex-gratia for both individual items and in aggregate that are greater than or equal to $5,000.

Notes to the Financial Statements
Inglewood & Districts Health Service
for the Financial Year Ended 30 June 2026

Note 8.2 Responsible persons disclosures

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

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	27 Jun 2022 - 15 April 2026
Minister for Ambulance Services	2 Oct 2023 - 15 April 2026
The Honourable Hariet Shing MP:	
Minister for Health	15 April 2026 - 30 Jun 2026
Minister for Ambulance Services	15 April 2026 - 30 Jun 2026
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	1 Jul 2025 - 30 Jun 2026
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	1 Jul 2025 - 30 Jun 2026
Minister for Ageing	1 Jul 2025 - 30 Jun 2026
The Honourable Lizzy Blandthorn MP:	
Minister for Children	1 Jul 2025 - 30 Jun 2026
Governing Boards	
Mr Robert Porter (Chair of the Board)	1 Jul 2025 - 30 Jun 2026
Ms Ann Maree Davis	1 Jul 2025 - 30 Jun 2026
Mr Con Georgakas	1 Jul 2025 - 30 Jun 2026
Mr Greg Westbrook	1 Jul 2025 - 30 Jun 2026
Ms Karen Corr	1 Jul 2025 - 30 Jun 2026
Ms Kerrie Hicks	1 Jul 2025 - 30 Jun 2026
Ms Shan Welham	1 Jul 2025 - 30 Jun 2026
Ms Sue Hurly	1 Jul 2025 - 30 Jun 2026
Ms Suzi Birthisel	1 Jul 2025 - 30 Jun 2026
Accountable Officers	
Mr Dallas Coghill (Chief Executive Officer)	1 Jul 2025 - 30 Jun 2026

Remuneration of Responsible Persons

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

Income Band	**2026 No**	**2025 No**
$0 - $9,999	9	10
$200,000 - $209,999	1	1
Total Numbers	**10**	**11**

	2026 $	**2025 $**
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**282,337**	**245,208**

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Inglewood & Districts Health Service
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Note 8.3 Remuneration of executives

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

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

Remuneration of executives officers

(including Key Management Personnel disclosed in Note 8.4)

	Total Remuneration	
	2026	2025
	$	$
Total remuneration [i]	339,850	352,675
Total number of executives	2	2
Total annualised employee equivalent [ii]	1.7	1.7

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

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

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Note 8.4: Related Parties

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

- all key management personnel (KMP) and their close family members and personal business interests
- jointly controlled operations – A member of the Loddon Mallee Rural Health Alliance and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

Significant transactions with government related entities

The Inglewood & Districts Health Service received funding from the DH of $5.63m (2025: $5.34m) and indirect contributions of $0.06m (2025: ($0.09m)). Balances outstanding as at 30 June 2026 are $nil (2025 $nil).

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

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

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

Key management personnel

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

The Board of Directors and the Executive Directors of the Inglewood & Districts Health Service and its controlled entities are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
Inglewood & Districts Health Service	Mr Robert Porter	Board Chair
Inglewood & Districts Health Service	Ms Ann Maree Davis	Board Member
Inglewood & Districts Health Service	Mr Con Georgakas	Board Member
Inglewood & Districts Health Service	Mr Greg Westbrook	Board Member
Inglewood & Districts Health Service	Ms Karen Corr	Board Member
Inglewood & Districts Health Service	Ms Kerrie Hicks	Board Member
Inglewood & Districts Health Service	Ms Shan Welham	Board Member
Inglewood & Districts Health Service	Ms Sue Hurly	Board Member
Inglewood & Districts Health Service	Ms Suzi Birthisel	Board Member
Inglewood & Districts Health Service	Mr Dallas Coghill	Chief Executive Officer
Inglewood & Districts Health Service	Mrs Bronwyn Phillips	Director of Community and Allied Health Services
Inglewood & Districts Health Service	Mr Mark Nally	Director of Nursing

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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	2025
	$	$
Total compensation - KMPs [i]	622,187	597,883

[i] KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executives.

Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with the Inglewood & Districts Health Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2026 (2025: none).

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

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Note 8.5: Remuneration of Auditors

	2026 $	2025 $
Victorian Auditor-General's Office		
Audit of the financial statements	29,300	27,900
Total remuneration of auditors	**29,300**	**27,900**

Note 8.6: Events occurring after the balance sheet date

There were no events occurring after the Balance Sheet date.

Note 8.7: Joint arrangements

		Ownership Interest	
	Principal Activity	**2026** **%**	**2025** **%**
Loddon Mallee Rural Health Alliance	Information Technology Services	3.63	3.72

For the year ended 30 June 2026, Inglewood & Districts Health Service's share of the joint operations financials was:

	2026 $	2025 $
Total revenue and income	964,660	670,566
Total expenses	992,432	776,510
Total net result	(27,772)	(105,944)
Comprehensive result for the year	(27,772)	(105,944)
Total assets	894,372	860,171
Total liabilities	683,820	621,847
Total equity	210,552	238,324

Contingent liabilities and capital commitments

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





Images: Marnie Hawson







Images: IDHS