2025-2026 Annual Report

Swan Hill District Health

Connected Care. Best Experience



Responsible Bodies Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations for Swan Hill District Health for the year ending 30 June 2026.

Janice Kelly
Board Chair
Swan Hill District Health
29/09/2026



Acknowledgement of Country

Swan Hill District Health (SHDH) would like to acknowledge First Nations communities of the Wamba Wamba, Waddi Waddi, Barapa Barapa, Latji Latji and the Tatti Tatti people on whose land, we work and live. We pay respect to all Elders past and present and honour their connection to the land and water.

Responsible Persons Disclosures

SHDH was established as the Lower Murray District Hospital in 1860. It was incorporated as the Swan Hill District Hospital on March 11, 1872. The health service is now incorporated under Section 31 of the *Health Services Act 1988*.

Swan Hill District Health is a public health service established under the *Health Services Act 1988 (Vic)*. 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 Infrastructure
The Hon Melissa Horne 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)

Minister for Health
Minister for Ambulance Services
Minister for Water
Hon Harriet Shing MP
(15 April 2026 to 30 June 2026)

Minister for Mental Health
Minister for Ageing
The Hon Ingrid Stitt MP
(1 July 2025 to 30 June 2026)

Front cover: Hospital street south entrance, photographed by M Barkman.

Purpose, Functions, Powers and Duties

Purpose

Swan Hill District Health exists to improve the health and wellbeing of the communities it serves by providing connected, high-quality healthcare, aged care and community services. Guided by its vision, Connected Care. Best Experience., SHDH delivers person-centred care close to home and works collaboratively with partners to meet the evolving needs of the region.

Functions, Powers and Duties

As a Victorian public health service, SHDH provides emergency, acute, community, primary health and aged care services; promotes health and wellbeing; manages public resources and infrastructure; and works in partnership with local, regional and state stakeholders to improve health outcomes. SHDH is responsible for ensuring safe, effective and accountable healthcare, maintaining strong clinical and corporate governance, meeting legislative and regulatory requirements, and supporting the delivery of sustainable healthcare services for it's community.

Four publications are produced which deal with the functions, powers, duties and activities of the Hospital. These publications can be obtained from SHDH.

- The Constitution Objects and By-laws
- Strategic Plan
- The Annual Report and Financial Statements
- The Health Service Agreement



Purpose, Functions, Powers and Duties

Values and Actions

DELIVERING SAFE SERVICES THAT MAKE A POSITIVE DIFFERENCE

INCLUSIVE

BUILDING A LEADING CULTURE

COMPASSIONATE

WORKING TOGETHER FOR IMPROVED PERFORMANCE

PROGRESSIVE

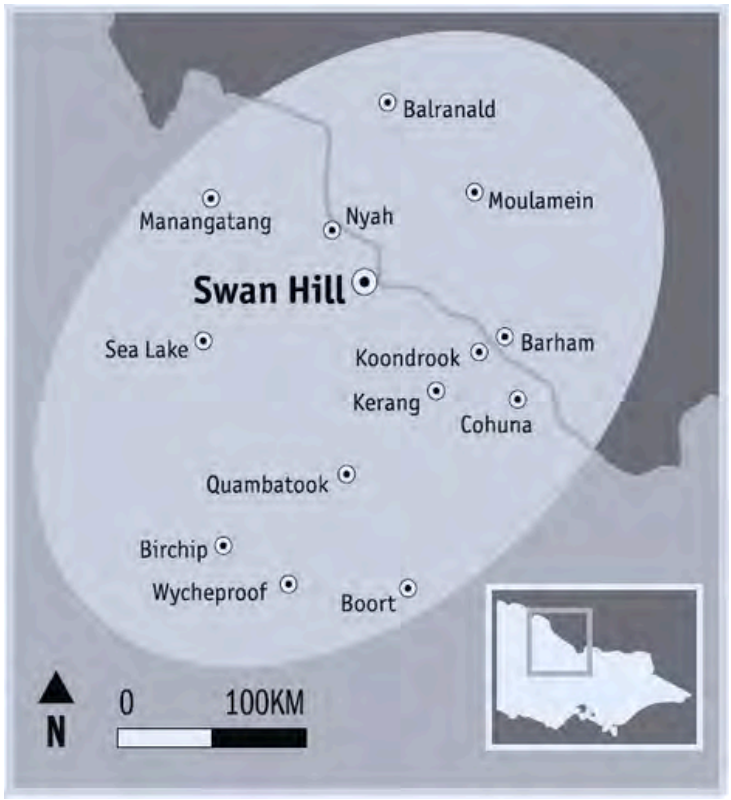
CREATING ENVIRONMENTS FOR INDIVIDUALS TO THRIVE

ACCOUNTABLE

Our Services and Catchment

Aboriginal Liaison
Acute Care
Adult Day Service
Advance Care Planning
Aged Care - Residential
Breast Care Nurse
Cancer Care
Cardiology
Care Co-ordination
Chemotherapy
Community Health Nursing
Community Rehabilitation
Continence Service
Counselling Service, including Alcohol and Other Drug Services
Dental
Dietetics
District Nursing
Domiciliary Midwifery Service
Emergency Department
General Medicine
General Surgery
Geriatric Medicine
Primary Health Medical Centre
Gynaecology
Haemodialysis
headspace
Sexual and Reproductive Health
Health Promotion
Hospital Admission Risk Program
Hospital in the Home
Lymphoedema Service
Meals on Wheels
Maternity
Nephrology
Occupational Therapy
Day Oncology

Ophthalmology Surgery
Orthopaedic Surgery
Otorhinolaryngology Surgery
Paediatric Medicine
Palliative Care
Pharmacy
Pharmocotherapy
Physiotherapy
Podiatry
Post Acute Care Services
Radiology
Speech Pathology
Stomal Therapy
Sub Acute
Transitional Care
Urology Surgery
Vascular Services



For more information and a full list of services please refer to our SHDH website - https://www.shdh.org.au/our-services/

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Year in Review

In accordance with the *Financial Management Act 1994*, we are pleased to present the report of operations for Swan Hill District Health for the year ending 30 June 2026.

We would like to acknowledge the Interim Chief Executive Officer (CEO), Chloe Keogh, for the period 1 July 2025 to 1 December 2025, who led SHDH following the resignation of our previous CEO Peter Abraham through the recruitment process of our current CEO Sandy Chamberlin on 1 December 2025.

It has indeed been a time of significant change for the health service, with new leadership, the delivery of new infrastructure, the roll out of the Strategic Plan 2026-2029 and ongoing challenges of financial and workforce pressures. Our staff continue to work tirelessly to deliver our vision of Connected Care – Best Experience. The quality of their care and unwavering commitment are consistently reflected in the positive feedback we receive. We acknowledge and thank them for their dedication and the vital contribution they make to supporting their community every day.

The Community Care Directorate farewelled Paul Smith this year. Paul has been a part of SHDH for most of his life and has contributed significantly to the organisation. His leadership has meant the team is innovative with extended practice roles, virtual models of care and are agile in response to changing environment. We were excited to expand the leadership positions in Community Care with the addition of the Director of Allied Health, Emma Pay and the Director of Community Services, Kate Corrie. Emma and Kate bring many years of experience to their roles and are well placed to lead the changes required to support the organisation's future direction. Radiology/Medical Imaging now reports to the Director of Allied Health, changing from the Medical directorate to better suit with shared workforce challenges and opportunities.







Year in Review

Some of the achievements in the Community Care Directorate include:

- headspace experienced unprecedented demand during the 2025-2026 financial year, supporting the highest number of young people in the service's history, with occasions of service exceeding the national average as per the headspace Swan Hill Centre Activity Overview Report for 2025-2026. June 2026 was the busiest month on record, demonstrating both the growing need for youth mental health services and the program's ability to respond effectively. These results reflect the dedication, professionalism and commitment of the headspace team, whose efforts continue to achieve positive outcomes for young people, their families and the wider community.

- Advanced scope of practice initiatives across Allied Health which have enhanced access to care, improved service efficiency, and strengthened patient outcomes. Key achievements included endorsing our first podiatrist as a prescriber of scheduled medicines, enabling more timely access to treatment and reducing reliance on general practitioners for routine foot health care. Advanced scope services were further expanded through the dietetics-led provision and management of parenteral nutrition, ensuring patients with complex nutritional needs could access specialised care locally, reducing the need for transfer to larger health services and reliance on external providers. Recruitment also commenced for an Emergency Department (ED) primary contact physiotherapist, an innovative model expected to improve patient flow, reduce waiting times, and optimise workforce capacity through the direct assessment and management of suitable musculoskeletal presentations.

- Implementation of Virtual Care and Remote Patient Monitoring within the Hospital Admission Risk Program (HARP). Since November 2024, 78 patients have accessed SHDH's Virtual Care services, demonstrating strong benefits for patients with chronic and complex health conditions. Evidence indicates that Remote Patient Monitoring (RPM) participants have four times fewer planned hospital admissions, demonstrating the value of virtual monitoring in improving care coordination and reducing health service use (Home Monitoring of Chronic Disease, CSIRO). Through remote patient monitoring, telehealth, and improved access to specialist care, patients can receive high-quality healthcare closer to home, reducing the need for travel and in-person appointments. The program supports early identification of clinical deterioration through daily monitoring of vital signs, enabling timely intervention and preventing avoidable hospital presentations.





Year in Review

The Corporate Programs Directorate achieved great things this year, led by Cherie Bailey. The completion of the final stage of the ED project, supported through Regional Health Infrastructure Fund investment from the Victorian and Australian Governments, was a key highlight. This project was led by an excellent team of consultants, the Victorian Infrastructure Delivery Authority and SHDH. The new facilities are a standout in Swan Hill, providing updated facilities for our community and our staff. We are also delivering infrastructure projects in:

- Headspace and Counselling, building works to enhance shared spaces, increase meeting and administration space, and provide additional usable outdoor spaces.
- Central Sterile Supply Department, a complete refurbishment required to ensure compliance with standards, including the installation of new equipment.

Community-raised funding will support installation of the Magnetic Resonance Imaging (MRI) scanner, either through a broader redevelopment project or as a stand-alone service within the Radiology cold shell completed as part of the ED redevelopment. The outstanding support received from the community throughout this campaign is a highlight of the year.

The finance team continues to work on creating efficiencies, partnering with the managers to improve financial knowledge and budget practices.

The People and Culture team have had a busy year with the creation and delivery of the SHDH Gender Equality Action Plan 2026-2029, the increased engagement in the People Matter Survey 2026 and subsequent action plan and the roll out of the Respect X platform. Respect X supports psychosocial safety by providing a safe platform to report bullying and other poor behaviours.

The People Matter Survey delivered strong results, with staff participation increasing to 59% of the workforce. 400 staff members completed the survey, nearly doubling the response rate from 31% in 2024 and 2025. There are significant improvements in all areas from last year's survey, and significant differences from 2024, particularly in the culture, leadership and governance areas.



Year in Review

The Clinical team have had another busy year with increased presentations across all acute areas, increased ED presentations and acuity, high demand for aged care beds and significant challenges in access and flow during the winter months. We still engage a high percentage agency workforce in the medical and clinical spaces. Thanks to Jo Dillon, Chloe Keogh and Jonathan Sparrow who have led SHDH in the Clinical Directorate this year.

Dr Jerry Abraham Alex commenced as Executive Director of Medical Services (EDMS) in February. Following a series of highly capable locum EDMS appointments, his permanent appointment has provided welcome stability and continuity to the organisation. Jerry has successfully appointed clinical leaders and strengthened the clinical team to guide SHDH into the future.

The Loddon Mallee Local Health Services Network (LMLHSN) had a strong year, marked by leadership renewal across the region, including new CEOs at Echuca Regional Health and Heathcote Health, and an Acting CEO at Mildura Base Public Hospital. This group is very collaborative and has engaged in many shared projects over the years. The shared LMLHSN Clinical Services Plan has been a significant focus of work this year. The plan will guide future collaborative initiatives to improve access, patient flow and the delivery of clinical services across the region.

Working with our smaller rural partners has also been a highlight this year, further expanding our services to Kerang District Health and working more collaboratively with the Mallee sub-region health services, to offer support within available capacity.

Our One Team cultural work continues to roll out across the organisation and is making a difference with increased staff satisfaction recognised in People Matter Survey results. We look forward to further building our culture as this program continues.

The support of our community has been sincerely appreciated with the support of the MRI campaign, the roll out of the strategic plan and the opening of our new facilities. We look forward to the 2026-2027 year with optimism.



Janice Kelly
Board Chair
Swan Hill District Health
29/09/2026



Sandra Mary Chamberlin
Chief Executive Officer
Swan Hill District Health
29/09/2026

Significant Changes in Key Initiatives and Expectations for the Future

Significant Changes in Key Initiatives

During 2025-2026, SHDH commenced implementation of its new Strategic Plan 2026-2029, which was developed through extensive consultation with staff, stakeholders and the community. The Plan reaffirmed SHDH's vision of Connected Care. Best Experience. and established four strategic priorities: delivering safe services that make a positive difference, building a leading culture, working together for improved performance, and creating environments for individuals to thrive.

A significant development during the reporting period was SHDH's participation in the Loddon Mallee Local Health Service Network (LMLHSN) from 1 July 2025. This has created new opportunities for regional collaboration, service integration, workforce development and improved access to specialist care across the region.

The organisation also continued to progress major infrastructure initiatives, including planning and advocacy for redevelopment projects and investment in contemporary models of care, digital technologies and service improvements designed to enhance patient experience and support growing community demand.

SHDH are delighted to complete stage two of our ED rebuild which includes pathology, ED offices and break out spaces, meeting rooms, community mental health, HARP, security offices and a new cafeteria. The new ED celebrated a year of operation in the new space, breaking presentations records.

As part of the new Strategic Plan, SHDH rolled out our “One Team Culture” cultural transformation project, with improved results showing in the People Matter Survey 2026 meeting the 80% target for strong governance leadership and culture.

Expectations for the Future

Looking ahead, SHDH expects to continue delivering the actions outlined in its Strategic Plan 2026-2029, with a focus on strengthening safety and quality, improving service integration, enhancing workforce capability and culture and fostering innovation. The organisation will seek to maximise opportunities arising from participation in the LMLHSN, enabling stronger partnerships and improved health outcomes for the communities it serves.

SHDH will also continue to advocate for and invest in infrastructure, workforce sustainability, digital transformation and contemporary models of care to ensure the delivery of accessible, high-quality and financially sustainable healthcare services that meet the future needs of the region.

Board of Directors



Janice Kelly
Chair



Julie Wiggins



Terry Jennings



David Lyle



Ajai Verma



Andrew Gilchrist



'Zoe' Soo Ling Ding



Adam Koster



Rochna Banerjee

Board Governance Sub-committees

Executive Remuneration Committee
Janice Kelly (Chair)
Julie Wiggins (Deputy Chair)
Terry Jennings (Executive Member/Board Director)

Corporate Governance Committee
(Audit, Risk & Finance)
Andrew Gilchrist (Chair)
Rochna Banerjee
Zoe' Soo Ling Ding

Clinical Governance Committee
Julie Wiggins (Chair)
Ajai Verma
David Lyle
Community Representatives:
Eryne Eastwood
Roy Date (until November 2025)
Helen Morris (as of May 2026)

Community & Cultural Engagement Committee
Terry Jennings (Chair)
Janice Kelly
Adam Koster
Community Representatives:
Helen Gell
Maryanne Darroch (as of May 2025)
Terry Hall as of (as of May 2025)
Losana Racava (as of May 2025)
Gaynor Hayward (as of May 2025 to June 2026)
Bronwyn Hogan (as of June 2025)

AUDITORS AND BANK DETAILS

External Auditor:
Crowe Australiasia
(as agents of the Auditor General Victoria)

Banks:
National Australia Bank

Internal Auditor:
KPMG Accounting

Board of Directors

Board Role and Function

The Board of Directors (The Board) is responsible for the governance, stewardship and future well-being of SHDH and derives its authority from the *Health Services Act 1988* (amended 1st July 2021). As a public hospital board, this includes establishing a governance environment that promotes consumer-centred care, drives organisational performance, and supports continuous improvement in safety and quality. The conduct of the Board is governed by SHDH Bylaws and the Board has ultimate accountability to the Minister for Health.

The Board will:

- establish SHDH's vision, mission, values, goals and objectives
- establish, monitor and review the strategic direction for SHDH including review and approval of the Strategic Plan, annual budget, financial objectives, significant capital allocations and expenditures and major initiatives
- ensure that appropriate systems and processes are in place to identify, evaluate, manage and monitor risks
- ensure SHDH's compliance with applicable laws, standards and regulations
- develop and review Board-level policies
- monitor SHDH's performance against policies and other criteria
- be accountable for the provision of high quality, safe clinical care
- ensure there are adequate resources to realise SHDH's vision, mission, values, goals and objectives and that these are managed effectively through reliable financial systems
- recruit and support the CEO
- determine the terms of employment and remuneration of the CEO
- monitor and assess the CEO's performance
- ensure there are mechanisms for consultation with key stakeholders
- ensure it is itself comprised of persons who have the skills and qualities to effectively realise SHDH's strategic plan, including the vision, mission, values, goals and objectives.



Board of Directors

Corporate Governance Committee (Audit, Risk & Finance) Role and Function

The Corporate Governance Sub-Committee has been established in accordance with its By-Laws and the *Health Services Act 1988 (Vic)*. The role of the Committee is to advise the Board on matters relating to the use of financial resources and matters of accountability and internal controls affecting the operations of SHDH.

The Corporate Governance Committee contributes to the governance of SHDH. The meetings are premised on the ethos of acting in the best interest of the organisation, acting in good faith, for a proper purpose and compliance with fiduciary and statutory obligations.

The Committee contributes to building trust and confidence across SHDH catchment community, reflecting an organisational culture of community engagement and organisational sustainability.

It assists SHDH in providing assurance in the key areas of statutory accounts, internal control, legislative compliance and oversight of the activities of risk management, internal and external audit. The Committee fulfils the functions, roles and responsibilities of the Audit Committee as prescribed in the Standing Directions of the Minister for Finance and associated guidance applicable to Victorian public sector entities.

In undertaking these responsibilities, the Committee reviews matters within its remit and makes recommendations to the Board for consideration and approval where required.



Board of Directors

Clinical Governance Committee

Clinical Governance is a system by which the governing body, managers, clinicians and staff share responsibility and are held accountable for patient care, minimising risks to patients and for continuously monitoring and improving the quality of clinical care.

The Board Clinical Governance Committee is a sub-committee of the Board of Directors in accordance with section 65S(2)(j) of the *Health Services Act 1988* with delegated authority to monitor, support and promote the delivery of best practice clinical care and safety, and to oversee and provide direction for quality improvement activities.

The Committee review, monitor and oversee the following:

- Clinical Governance Framework
- Clinical informatics and data analytics
- Clinical risk and incident management
- Clinical workforce effectiveness (including scope of practice and credentialing)
- Patient and Consumer experience
- Accreditation and compliance
- Education and research
- Other matters specifically delegated to it by the Board
- National Safety and Quality Health Service (NSQHS) Summary Reports

The Committee has no executive powers with regard to its findings and recommendations. It cannot commit the Board of Directors to any action or decision unless the Board of Directors, in advance, delegates such authority.



Board of Directors

Community and Cultural Engagement Committee

The Community and Cultural Engagement Committee has relationships with multiple stakeholders across the community. These relationships are critical for the successful planning, delivery and acceptance of culturally appropriate care to ensure that everyone is welcomed at SHDH.

Community and Cultural Governance is valued as a strategy to improve consumer health outcomes and satisfaction with services; a mechanism to ensure organisational accountability, reputation and support, and an important democratic right.

Cultural respect includes the design and delivery of client centred, culturally inclusive and responsive health service.

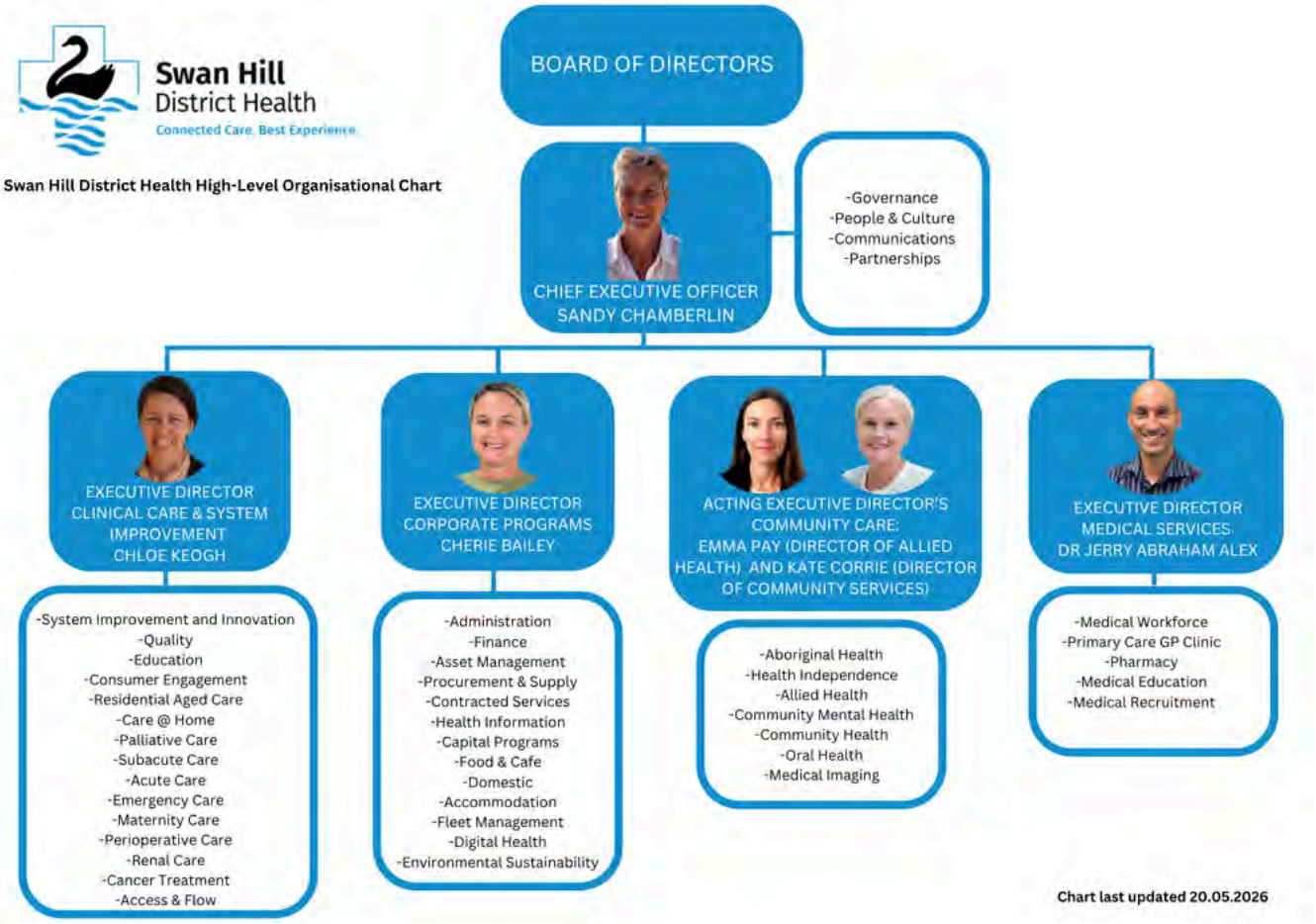
SHDH Board of Directors are committed to having open, accountable and informed relationships with patients, clients, carers, consumers and the community in the delivery of safe connected care to achieve the best experience for all.

The Community and Cultural Engagement Committee has a responsibility to:

- Advise the SHDH Board on community views, so they are recognised and reflected in service delivery, planning and policy development
- Identify and advise the Board on priority areas and issues requiring community participation
- Participate in the SHDH strategic planning process
- Engage in analysing organisational safety and quality performance which may include consumer feedback incident data and associated improvement activities.



Organisational Structure



Executive Staff



Sandy Chamberlin – Chief Executive Officer
Appointed December 2025
Grad Dip Psychology, MBA, Grad Dip US, BAppSc Radiography
The Chief Executive Officer is responsible to the Board for leading the workforce to deliver on the vision and strategic objectives of SHDH. Key responsibilities include delivering appropriate health care within the parameters of Government policies, the development and implementation of operational plans, maximizing service efficiency, quality improvement and minimisation of risk.



Chloe Keogh – Interim Chief Executive Officer (June 2025 - December 2025) and Executive Director of Clinical Care and System Improvement
Appointed December 2019
Ba.Nsg, Grad. Dip Mid, Grad. Dip MCH, Masters (Health Serv. Mgmt)
The Executive Director of Clinical Care is responsible for nursing professional standards across all services and has operational responsibility for Acute Inpatient Services, Maternity, Emergency Department, Perioperative Services, Renal Dialysis, District Nursing, Aged Care, Sub Acute, Palliative Care, Cancer Care and Oncology and Advance Care Planning. The role also supports the Entity Service Planning process, and determines recommendations from this review, clinical oversight into the capital redevelopment of our Emergency Department and other processes that improve efficiency. The Quality, Experience and Safety Unit is also headed by this directorate.



Joanna Dillon – Acting Executive Director Clinical Care
Appointed May 2025 - December 2025
BaNsg, Grad Cert Emergency Nursing, Grad Cert in Health Admin, Masters (Public Health)
The Executive Director of Clinical Care is responsible for nursing professional standards across all services and has operational responsibility for Acute Inpatient Services, Maternity, Emergency Department, Perioperative Services, Renal Dialysis, District Nursing, Aged Care, Sub Acute, Palliative Care, Cancer Care and Oncology and Advance Care Planning. The Quality, Experience and Safety Unit and Infection Prevention and Control Unit is also headed by this directorate.



Cherie Bailey – Executive Director of Corporate Programs
Appointed April 2024
CPA, BComm
The Executive Director of Corporate Programs fulfils the position of Chief Finance Officer and Chief Procurement Officer, overseeing Financial Accounting, Reporting and Procurement Services. The Executive Director of Corporate Programs is also responsible for all, Contracts, Supply, Digital Transformation, Engineering, Accommodation, Food Services, Cleaning and Laundry Services (Support Services). The role has oversight of Capital Projects, Legislative Compliance and Asset Management Accountability Framework compliance.

Executive Staff



Paul Smith - Executive Director of Community Care
Appointed October 2002
Dip.App.Sc.(Pod.)
The Executive Director of Community Care leads a comprehensive range of Community Services including Counselling, Alcohol and Other Drugs, Allied Health, Community Rehabilitation, Hospital Admission Risk Program and Post Acute Care, Dental Services, Health Promotion, Community Nursing, headspace, Social Support Groups and Aboriginal Liaison.



Dr Jerry Abraham Alex - Executive Director of Medical Services
Appointed February 2026 (During the reporting period, the role was covered by locum Directors of Medical Services until February 2026.)
FACRRM, ARANZCOG(Adv), MBBS, BEngg(Hons), MEngg, GradDipEd, MEd
The Executive Director of Medical Services has a strong commitment to improving access to high-quality healthcare for regional communities. Passionate about service innovation, workforce development, and patient-centred care, Jerry works collaboratively across clinical and executive teams to develop sustainable healthcare solutions that meet local needs. He has a particular interest in strengthening rural health services and ensuring patients can access safe, compassionate care closer to home.



Fiona Lawrance - Operational Director People and Culture
Appointed July 2022 - March 2026
GAICD, Cert 4 OHS
The Operational Director People and Culture, is the professional lead for People and Culture Human Resources (HR) deliverables across SHDH. This includes Strategic HR, Industrial Relations, Payroll, HR Business support, Recruitment, Employee Recognition, Diversity, Occupational Health Safety and Wellbeing, Training, Volunteer Coordination and Security.



Michelle Martiz - Interim Operational Director People and Culture
Appointed April 2026
Adv Dip Business Legal Studies, Dip Human Resources Management, Certificate IV in Procurement and Contracting. Adv Dip Business Procurement and Leadership and Management.

Executive Staff



Jonathan Sparrow – Operational Director Quality Experience and Safety
Appointed April 2022
Grad. Dip Critical Care, Graduate Certificate in Health Service Management (Safety and Quality), Masters (Adult Education & Training)
The Operational Director of Quality Experience and Safety is responsible for the implementation of quality improvement systems, compliance and clinical performance reporting programs, the SHDH Clinical Risk Management Program and the implementation of the experience and consumer engagement program. The role partners with internal stakeholders to manage the Quality Experience and Safety Program across SHDH and identifies and implements opportunities for improvement and change, with a key focus on the enhancement of SHDH's performance.



Kate Corrie – Acting Executive Director of Community Care – alternating periods from 4 May 2026. Aside from this position Kate is the Director of Community Services and commenced in the role on 11 May 2026.
B.App.Sc. (Occ Ther)
The Director of Community Services leads a comprehensive range of services including Counselling, Alcohol and other drugs, headspace, Community Rehabilitation Centre, Hospital Admission Risk Program, Post-Acute Care, Dental Services, Community Health, Health Promotion, Social Support Services and Kapel Telkuna (Aboriginal Health Unit).



Emma Pay – Acting Executive Director of Community Care – alternating periods from 4 May 2026. Aside from this position Emma is the Director of Allied Health and commenced in the role on 4 May 2026.
B.Physio, Grad. Cert (Health.Serv.Mgmt).
The Director of Allied Health provides strategic leadership across a diverse portfolio encompassing, Dietetics, Exercise Physiology, Occupational Therapy, Physiotherapy, Podiatry, Radiology and Speech Pathology.

Report of Operations

Summary of Financial Results

SHDH recorded an operating deficit of $2.609 million for the 2025-2026 financial year.

	2025-2026 ($000)	2024-2025 ($000)	2023-2024 ($000)	2022-2023 ($000)	2021-2022 ($000)
Operating Result*	(2,609)	849	(3,879)	0	0
Total Revenue	132,451	124,133	114,669	99,763	89,074
Total Expenses	127,997	119,638	107,698	98,448	89,509
Net Result from transactions	4,454	4,495	6,971	1,315	(435)
Total other economic flows	1,232	(1,260)	615	(3,640)	(58)
Net Result	**5,686**	**3,235**	**7,586**	**(2,325)**	**(493)**
Total Assets	165,158	161,694	142,956	99,650	100,236
Total Liabilities	37,450	39,673	37,733	31,374	29,633
Net Assets/ Total equity	127,708	122,021	105,223	68,277	70,603

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

Significant Changes in Financial Position During the Year

There were no significant changes in financial position during the year.

Operational and Budgetary Objectives and Performance Against Objectives

Despite a challenging financial environment, the Health Service continued to deliver safe, high-quality and accessible healthcare services to its rural community and made progress against its strategic and operational objectives. Performance was supported by strong governance arrangements and disciplined resource management to ensure services were maintained in line with community needs.

Events Subsequent to Balance Date

There were no significant events occurring after the balance date that have materially affected, or may materially affect, the operations or financial position.

Report of Operations

Reconciliation of Net Result from Transactions and Operating Result

	2025-2026 ($000)
Operating result	(2,609)
Capital purpose income	14,864
Depreciation and amortisation	(7,801)
Net result from transactions	4,454





Report of Operations

Consultancies

Details of Consultancies under $10,000:
In 2025-2026 there were 5 consultancies where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2025-2026 in relation to these consultancies is $14,380 (excluding GST).

Details of Consultancies (valued at $10,000 or greater):
In 2025-2026 there were 5 consultancies where the total fees payable to the consultants was $10,000 or greater. The total expenditure incurred during 2025-2026 in relation to these consultancies is $285,730 (excluding GST). Details of these consultancies can be viewed below.

Consultancies over $10,000

Consultant	Purpose of consultancy	Start Date	End Date	Total approved project fee (*excluding* gst)	Expenditure 2025-2026 (*excluding* gst)	Future expenditure (*excluding* gst)
Sadhana Consulting	Board and Subcommittee Reviews	01/05/2025	30/06/2026	$28,320	$23,458	-
Studio STH Pty Ltd	SHDH Medical Imaging Facility Fit Out Submission - Feasibility Study	01/08/2025 (First Invoice states August)	01/01/2026 (Last Invoice states January)	$96,900	$98,400	-
Strength Based Approach Pty Ltd	One Team Culture Organisational Workshops	01/07/2025	Ongoing	-	$63,250	$63,250
D K Sonin & Associates	Cultural Consultant	01/02/2026	Ongoing	-	$76,944	-
Kelloway Lonsdale Pty Ltd	Strategic Planning	02/06/2025	01/11/2025	$23,678	$23,678	-

Report of Operations

Information and Communication Technology (ICT) Expenditure

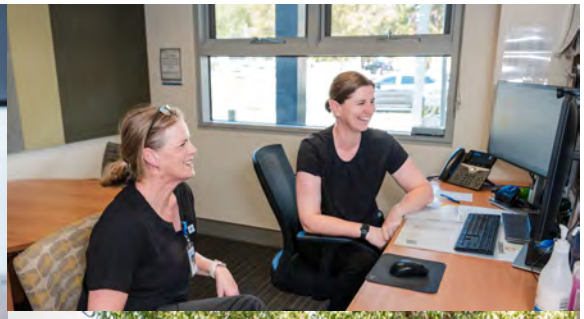
For the 2025-2026 reporting period, SHDH had a total ICT expenditure of $2,691,847, with the details shown below.

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as Usual (BAU) ICT Expenditure (Total excl.gst)	Non-Business as Usual (non-BAU) ICT Expenditure (Total = Operational expenditure and capital expenditure excl. GST)	Operational Expenditure (excl. GST)	Capital Expenditure (excl. GST)
$2,207,449	$484,398	0	$484,398

Reviews and Study Expenses

SHDH did not have any reviews and studies expenditure for disclosure in this year's Report of Operations.







Report of Operations

Social Procurement Framework

According to the Victorian Government, the Social Procurement Framework (SPF) establishes requirements that apply to Victorian Government departments and agencies when they procure goods, services and construction.

SHDH defines Social Procurement as the ability to use our buying power to generate social value beyond the value of goods or services being procured. Social procurement aligns with all of the principles of procurement outlined in the requirements under *Health Services Act (Vic) 1988* and adheres to the policies and guidelines as set by HealthShare Victoria under the direction of the Victorian Government Purchasing Board. Social procurement does not counter or challenge any of the basic principles of public procurement, including:

- value for money
- open and fair competition
- accountability
- risk management
- probity and transparency

Social procurement provides a way to increase economic participation and decrease disadvantage in the local community by reconsidering procurement practice. Social procurement is the purchase of goods, services and works that also generate a positive social impact in the local community. Where possible SHDH prioritises social procurement to align with purchasing goods, services and construction directly from social benefit suppliers. The objective of the Procurement Framework is to ensure we comply with relevant legislation and policy as defined under the *Health Services Act (Vic) 1988* and establish an integrated organisation wide approach to purchasing that aligns to the procurement policies and principles.

This framework sets out the procedures to be followed by all SHDH authorised delegates, managers and staff involved in purchasing and contracting to ensure that ethical and robust purchasing practices underpin the achievement of value for money outcomes for the service. It provides consistency in approach, management of procurement risk to SHDH and compliance with associated principles and legislation. The Procurement Framework is supported by:

- Procurement Annual Plan
- Procurement Policy
- Procurement Tools and Templates

Report of Operations

Social Procurement Framework

Social procurement has been improved by the review of relevant policy and procedure to align with relevant legislation and guidelines. This year's data represents active social procurement over the last 12 months. This will guide our future social procurement planning and targets.

Swan Hill District Health - Social Procurement Framework Direct Spend Metrics for Financial Year 2025-2026

	2025-2026
Total number of Suppliers	916
Total Spend with suppliers (excl. GST)	$297,822
Social Benefit suppliers	2
Total spent with social benefit suppliers (excl. GST)	$10,505
Number of Aboriginal businesses engaged	1
Total expenditure with Victorian Aboriginal businesses (excl. GST)	$9,350
Number of Victorian social enterprises engaged	1
Total expenditure with Victorian social enterprises (excl. GST)	$1,155

Data source: SHDH supplied data to the Victoria State Government to allow the generation of the Victoria State Government - Swan Hill District Health Static SPF Direct Spend Reports for FY2025-2026.

Report of Operations

Social Procurement Framework

SHDH endeavours to use local suppliers in accordance with HealthShare Victoria (HSV) and Buying for Victoria purchasing policies. SHDH endeavours to work through the Victorian Government's social procurement objectives and outcomes, in accordance with HSV and Buying for Victoria. For supporting evidence of the health service's initiatives, refer to the SHDH SPF Direct Spend Metrics table for FY 2025-2026 in the preceding section.

Victorian Government's social procurement objectives:

Social procurement objectives	Outcomes sought
Opportunities for Victorian Aboriginal people	• Purchasing from Victorian Aboriginal businesses • Employment of Victorian Aboriginal people by suppliers to the Victorian Government
Opportunities for Victorians with disability	• Purchasing from Victorian social enterprises and Australian Disability Enterprises • Employment of Victorians with disability by suppliers to the Victorian Government
Women's equality and safety*	• Gender equality within Victorian Government suppliers
Opportunities for Victorian priority jobseekers	• Purchasing from Victorian social enterprises • Job readiness and employment for Victorian priority jobseekers by suppliers to the Victorian Government
Supporting safe and fair workplaces†	• Purchasing from suppliers that comply with industrial relations laws and promote secure employment
Sustainable Victorian social enterprise and Aboriginal business sectors	• Purchasing from Victorian social enterprises and Aboriginal businesses
Sustainable Victorian regions	• Job readiness and employment for people in regions with entrenched disadvantage

Table source and notes below as per - https://www.buyingfor.vic.gov.au/social-and-sustainable-procurement-objectives-and-outcomes

*The Building Equality Policy is applicable to all publicly funded construction projects valued at $20 million or more. For further information, see the Building Equality Policy guidance.

*Under the National Employment Standards, all employees can access 10 days of paid family and domestic violence leave each year. Therefore, the 'Adoption of family violence leave by Victorian Government suppliers' outcome no longer applies for this objective.

† Buyers are advised to consider whether use of this objective is appropriate. The remit of this objective is covered by the Fair Jobs Code and the Supplier Code of Conduct – see Safe and fair workplaces: social procurement guide.

Emergency Procurement

Nil report, SHDH did not activate emergency procurement during the reporting period.

Grants and Transfer Payments (other than contributions by owners)

Not applicable, SHDH did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2025-2026.

Report of Operations

Workforce

SHDH continued to strengthen its workforce during 2026, with total workforce Full-Time Equivalent (FTE) increasing to 473 across clinical and support services. The international recruitment campaign undertaken in 2025 significantly reduced nursing vacancies and agency workforce reliance, while improving workforce capability and service continuity.

As many internationally recruited clinicians approach the completion of their tenure commitments, the organisation is beginning to experience an increase in vacant FTE positions, resulting in renewed workforce pressures and increased agency staff utilisation in some areas. To address this, SHDH is planning a further international recruitment campaign to maintain workforce stability and support ongoing service delivery.

Recognising the evolving workforce environment, the organisation has commenced a review and refresh of its Workforce Plan to identify innovative and contemporary approaches to attracting, retaining and developing employees. This work will focus on building a sustainable workforce through external recruitment and greater investment in local talent.

A key priority remains the development of a strong "Grow Our Own" workforce pipeline, including local training and career pathway opportunities to support future workforce needs, particularly within Aged Care and other hard-to-fill clinical areas. These initiatives, together with ongoing onboarding, accommodation and settlement support for new employees, position SHDH to respond proactively to workforce challenges and build a resilient workforce for the future.



Report of Operations

Workforce Data

Hospitals Labour Category	June Current Month FTE		Average Monthly FTE	
	2025	2026	2025	2026
Nursing	175	189	176	190
Administration and Clerical	98	102	99	103
Medical Support	29	30	30	31
Hotel and Allied Services	83	94	85	89
Medical Officers	6	5	6	5
Hospital Medical Officers	17	22	16	18
Sessional Clinicians	3	3	3	3
Ancillary Staff (Allied Health)	64	71	58	65

Notes: Includes Accrued Day Off, Annual Leave, Basic, Long Service Leave and Sick Leave in line with monthly reporting to the Victorian Department of Health from SHDH Finance.



Report of Operations

Workforce Inclusion Policy

The following details SHDH progress against workplace gender equality indicators under the *Gender Equality Act 2020*.

SHDH is committed to fostering an inclusive, equitable and respectful workplace where all employees have access to equal opportunities regardless of gender or other personal characteristics. Workforce inclusion initiatives are primarily delivered through the organisation's Gender Equality Action Plan (GEAP) 2026-2029, developed under the requirements of the *Gender Equality Act 2020 (Vic)*. The GEAP was formally developed and endorsed during 2025-2026 and establishes a program of actions across workforce composition, leadership representation, recruitment and promotion practices, remuneration, workplace safety, flexibility and gendered occupational segregation.

A key target of the GEAP is to improve gender equality outcomes across the organisation through the implementation of the 23 actions identified in the Plan and ongoing monitoring of workforce gender equality indicators. Specific measures include:

- Monitoring workforce and leadership gender composition.
- Reducing barriers to recruitment, promotion and career development.
- Reviewing workforce data to identify and address gender inequities.
- Monitoring and addressing the organisational gender pay gap, which was 14.4% at 30 June 2025.
- Strengthening reporting and prevention measures relating to sexual harassment and workplace inclusion.

Progress during 2025-2026

During 2025–2026, SHDH developed its Gender Equality Action Plan 2026–2029 in consultation with the Equality and Inclusion Committee, employees, executive leadership, and People and Culture representatives. The Plan was informed by workforce data and employee feedback, and establishes a framework for monitoring and reporting progress over the life of the Plan.



Report of Operations

Workforce Inclusion Policy

Implementation of the GEAP commenced during the reporting period, including:

- Publication and communication planning for the new GEAP.
- Establishment of governance arrangements through the Equality and Inclusion Committee.
- Commencement of workforce data review activities to support monitoring and reporting of gender equality outcomes.
- Integration of gender equality initiatives into workforce planning and People and Culture strategies.
- Progression of actions aimed at reviewing recruitment, workforce inclusion and workplace culture practices.

As the GEAP was developed and endorsed during the reporting period, most actions remain in the early stages of implementation. Progress against individual actions and measurable outcomes will continue to be monitored and reported through quarterly Board reporting, annual workforce reporting processes and future annual reports.

SHDH remains committed to achieving sustainable improvements in gender equality and workforce inclusion and will continue to evaluate progress against the targets and actions contained within the Gender Equality Action Plan 2026-2029.



Report of Operations

Occupational Health and Safety (OHS)

SHDH is committed to providing and maintaining a safe, healthy and supportive workplace for all employees, contractors, volunteers and visitors. OHS is integrated into organisational governance, risk management and continuous improvement processes to ensure compliance with all legislative obligations and to promote a culture of safety and wellbeing.

During the reporting period, SHDH continued to implement initiatives aimed at preventing workplace injuries, reducing hazards and supporting employee wellbeing. Key activities included workplace inspections, incident reporting and investigation, staff education and training, hazard management, wellbeing programs and consultation with Health and Safety Representatives (HSRs) and employees.

Throughout the reporting period, SHDH has maintained a strong focus on workplace safety and risk prevention, as well as Psychological Safety. All reported incidents were reviewed and investigated to identify contributing factors and implement corrective actions where required. Mandatory OHS training compliance remained a priority, supporting staff awareness of safety responsibilities and safe work practices.

Regular workplace inspections and risk assessments were undertaken across the organisation, with identified hazards addressed through established corrective action processes. Consultation with employees and Health and Safety Representatives (HSRs) continued to support proactive identification and management of workplace risks.

SHDH will continue to strengthen its safety culture by promoting incident reporting, strengthening psychological safety compliance, enhancing staff education, implementing targeted injury prevention initiatives and monitoring performance against established OHS indicators, to achieve continual improvement in workplace health and safety outcomes.

Report of Operations

Occupational Health & Safety Data

Occupational Health & Safety Statistics	2025-2026	2024-2025	2023-2024
The number of reported hazards/incidents for the year per 100 FTE	21.60	63.00	46.67
The number of 'lost time' standard Workcover claims for the year per 100 FTE	0.01	0.21	0.01
The average cost per Workcover claim for the year	$1,468	$4,913	$14,359



Report of Operations

Occupational Violence Data

Occupational Violence Statistics	2025-2026
WorkCover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	0
Number of occupational violence incidents reported	185
Number of occupational violence incidents reported per 100 FTE	36.7
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0%

Definitions of occupational violence

- **Occupational violence –** any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.
- **Incident –** an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during a planned or unplanned Code Grey, it must be included.
- **Accepted WorkCover claims –** claims accepted and lodged in 2025-2026.
- **Lost time –** is defined as greater than one day.
- **Injury, illness or condition –** includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

Report of Operations

People Matter Survey

In 2026, SHDH achieved a strong 59% participation rate in the People Matter Survey, demonstrating increased employee engagement and a commitment to shaping the future of the organisation.

The results highlighted a number of workforce strengths, including high levels of employee pride (83%), cultural safety (87%), authenticity at work (84%) and intention to remain with SHDH (94%). Staff also identified teamwork, collaboration, workplace flexibility and a supportive culture as key positives.

Compared with the previous year, significant improvements were achieved in perceptions of fairness, inclusion and workplace safety. Confidence that SHDH acts to prevent bullying, harassment and discrimination increased by 24 percentage points, while perceptions of fair recruitment and promotion practices improved by 21 and 18 percentage points respectively. Employees also reported greater confidence in speaking up about unacceptable behaviour and increased support for flexible work arrangements.

The survey also identified opportunities for improvement in workplace behaviours, communication, workload management, career development and employee confidence that feedback results in meaningful action. In response, SHDH developed a comprehensive People Matter Survey Action Plan 2026-2027, focusing on leadership accountability, workplace culture, psychological safety, communication, wellbeing and career development. This action plan was developed in a collaborative manner, involving working groups and committees, taking the information and the results to the people and staff contributing to the actions and areas of focus.

Through these initiatives, SHDH remains committed to fostering a positive, inclusive and engaging workplace culture that supports employees and strengthens organisational performance.

For more infromation on these statistics please visit https://www.shdh.org.au/about-us/publications/



Report of Operations

Disclosures

Environmental Performance

SHDH strives to continually improve the health of the people in our community by providing health care in an environmentally sound and sustainable manner. SHDH is committed to continual improvement in energy consumption to reduce its carbon footprint. Environmental performance reporting data included in this report includes all facilities, services and fleet operations under the operational control of SHDH. This encompasses our main hospital campuses, community-based services, residential aged care facilities, all leased buildings and offsite campuses and administrative offices. Data has been collected and reported in accordance with FRD 24. Any exclusions relate only to sites or facilities where the health service does not have operational control or where reliable consumption data was not available. SHDH remains committed to reducing its environmental footprint while maintaining safe and effective healthcare delivery. Environmental performance is influenced by the operation of several ageing facilities that require significant energy and water resources. SHDH continues to identify opportunities to improve efficiency through infrastructure renewal, energy-saving initiatives and improved waste management practices. Environmental sustainability considerations are incorporated into planning for future capital projects and asset management activities.

Please see environmental data on detailed in Appendix 1 pg. 50.



Report of Operations

Disclosures

Freedom of Information Act 1982

Freedom of Information (FOI) provides members of the public with the right to access information and documents held by Swan Hill District Health, subject to the provisions of the *Freedom of Information Act 1982 (Vic)*. The CEO is the Principal Officer for the purposes of the Act, and the Chief Health Information Manager is the authorised Freedom of Information Manager at Swan Hill District Health.

Members of the public seeking access to documents may submit a written FOI request to the Freedom of Information Officer, clearly identifying the information/documents sought. An FOI request form and further information is available on our website: Health Information Services : Swan Hill District Health Application and processing charges may apply in accordance with the *Freedom of Information Act 1982 (Vic)*. FOI requests and enquiries should be directed to:

Freedom of Information Officer
Swan Hill District Health
PO Box 483
Swan Hill, Victoria, 3585
Or
FOI@shdh.org.au

During 2025-2026, Swan Hill District Health received 203 FOI applications from members of the general public, or a third-party on their behalf.
Swan Hill District Health made 203 FOI decisions during the 12 months ended 30 June 2026.

There were 185 decisions made within the statutory time periods. Of the decisions made outside time, 8 were made within a further 45 days and 2 decisions were made in greater than 45 days.

Of the total decisions made, 203 granted access to documents in full, no decisions granting partial access or denying access in full were made. No decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant. Of requests finalised, the average number of days to decide the request (including extended timeframes) was 14 days.

During 2025-2026, no requests were subject to a complaint/internal review by the Office of the Victorian Information Commissioner.

Report of Operations

Disclosures

Building Act 1993

Swan Hill District Health complies with the building and maintenance provisions of the *Building Act 1993*.

As SHDH does own and control buildings, the following is disclosed:

Mechanisms to ensure that buildings conform with the building standards

Our Engineering Department ensures that we are compliant with national construction codes, building permits and essential services reports. All building works are conducted by licenced trades people.

Major works projects (greater than $50 000)

The stage 2 ED is the only major works over $50,000 for the 2025-2026 financial year.

The number of building permits, occupancy permits, or certificate of final inspection issued in relation to buildings owned by the department or entity

SHDH received one new building permit for the headspace renovation. SHDH recieved 2 occupancy certificates for our stage 2 build in the 2025-2026 FY.

Mechanisms for inspection, reporting, scheduling, and carrying out of maintenance works on existing buildings

Essential services inspections for certification are conducted annually, the Building Activity Management System (BAMS) is used to maintain compliance records, while MEX, a facilities management system, is used to schedule and track essential services maintenance.

The number of emergency orders and building orders issued in relation to buildings

Nil report - No emergency orders or building orders were issued during the reporting period.

The number of buildings that have been brought into conformity with building standards during the reporting period.

ED stage 2 build is the only new building brought into conformity with the building code in this financial year.

Report of Operations

Disclosures

Public Interest Disclosure Act 2012

Under the *Public Interest Disclosures Act 2012* (Formerly *Protected Disclosure Act 2012*) Swan Hill District Health has a protocol, including policy, consistent with the requirements of the act that supports staff to disclose serious misconduct or corruption within the organisation and public health services in Victoria. Swan Hill District Health received 1 notification during the 2025-2026 financial year. A copy of the procedures are available from our Governance Officer via info@shdh.org.au, to whom all enquiries on this matter should be directed.

Statement on National Competition Policy

Swan Hill District Health complies with the National Competition Policy (NCP), including compliance with the requirements of the policy statement 'Competitive Neutrality Policy Victoria' and any subsequent reforms.

Carers Recognition Act 2012

Swan Hill District Health has taken all practicable measures to comply with its obligations under the *Carers Recognition Act 2012* (the Act).

These include:

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the Act at community events or service points; providing links to state government resource materials on our website; providing digital and/or printed information about the Act to our partner organisations)
- 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*.

Report of Operations

Disclosures

Safe Patient Care Act 2015

Swan Hill District Health 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*.

Gender Equality Act 2020

Swan Hill District Health remains committed to fostering a workplace and community culture that values diversity, equity and inclusion. During 2026, the organisation completed a comprehensive review of its gender equality commitments and developed a new Gender Equality Action Plan for the period 2026-2029.

The development of the new plan was informed by extensive consultation and engagement across the organisation and broader community. This included workforce survey data, analysis of organisational gender equality metrics, employee focus groups, leadership workshops and consultation with key community stakeholders. The process provided valuable insights into the experiences of employees and community members, enabling the identification of priority areas and opportunities for improvement.

The refreshed Gender Equality Action Plan outlines a series of targeted actions designed to strengthen gender equity across leadership, career development, workforce participation, remuneration, workplace culture and the prevention of gender-based discrimination and harassment. The plan also reinforces SHDH's commitment to evidence-based decision making, accountability and transparent reporting against key gender equality objectives.

Through the implementation of the new Gender Equality Action Plan, SHDH will continue to create an inclusive workplace where all employees have equitable access to opportunities, can contribute fully to the organisation's success and are supported to achieve their professional potential. The organisation remains committed to driving positive and sustainable change for both its workforce and the communities it serves.

Report of Operations

Disclosures

Additional information available on request

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

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

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

(i) consultants/contractors engaged;
(ii) services provided; and
(iii) expenditure committed to for each engagement

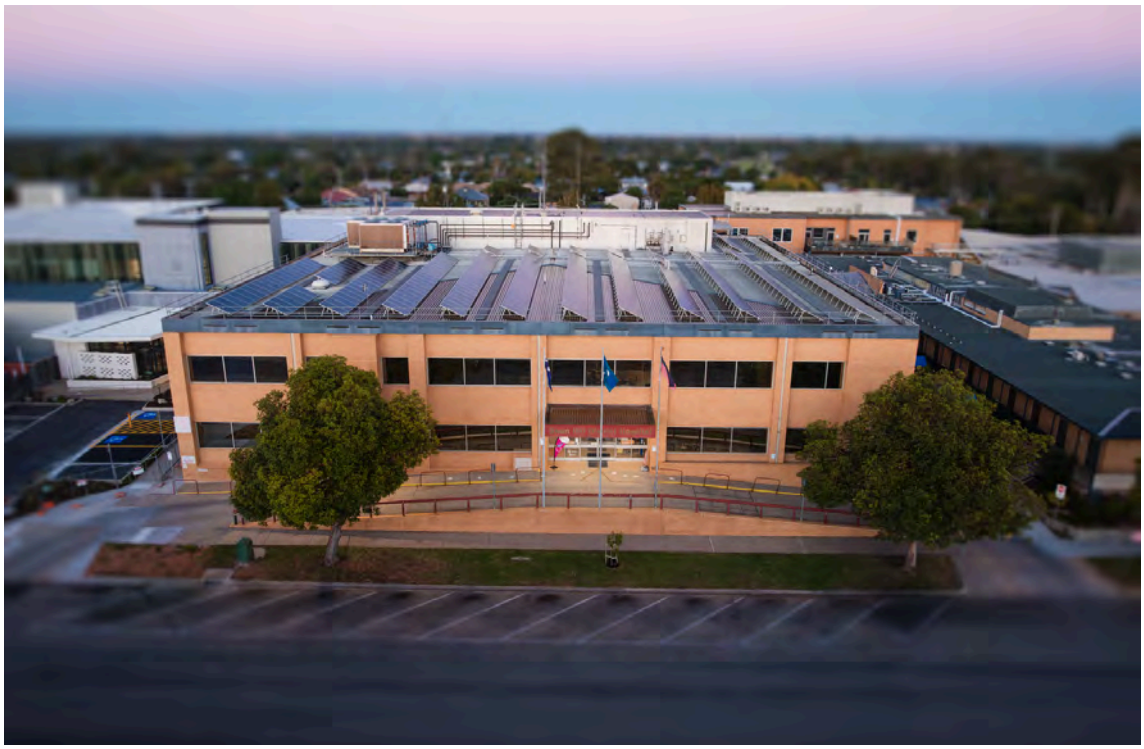
This information is available on request from:
Chief Executive Officer
Executive Offices
Phone: (03) 5033 9221
Email: info@shdh.org.au

Report of Operations

Disclosures

Local Jobs First Act 2003

No projects undertaken by Swan Hill District Health during 2025-2026 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.



Report of Operations

Attestations and Declarations

Swan Hill District Health Financial Management Compliance Attestation Statement

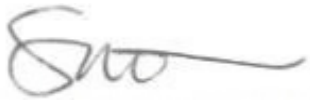
I, Janice Kelly, on behalf of the Responsible Body, certify that Swan Hill District Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Janice Kelly
Responsible Officer - Board Chair
Swan Hill District Health
21/09/2026

Conflict of Interest

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



Sandra Mary Chamberlin
Accountable Officer - Chief Executive Officer
Swan Hill District Health
29/09/26

Report of Operations

Attestations and Declarations

Integrity, Fraud & Corruption

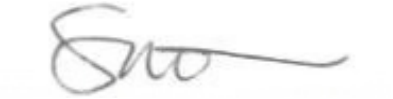
I, Sandra Mary Chamberlin, certify that Swan Hill District Health has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Swan Hill District Health during the year.



Sandra Mary Chamberlin
Accountable Officer - Chief Executive Officer
Swan Hill District Health
29/09/26

Data Integrity

I, Sandra Mary Chamberlin, certify that Swan Hill District Health has put it place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Swan Hill District Health has critically reviewed these controls and processes during the year.



Sandra Mary Chamberlin
Accountable Officer - Chief Executive Officer
Swan Hill District Health
29/09/26

Report of Operations

Attestations and Declarations

Compliance with HealthShare Victoria (HSV) Purchasing Policies

I, Sandra Mary Chamberlin, on behalf of Swan Hill District Health, certify that Swan Hill District Health has no material compliance deficiency with respect to the HSV Purchasing Policies as required by the *Health Services Act 1988 (Vic)*. While instances of non-material non-compliance have been identified during the reporting period, Swan Hill District Health has an agreement in place with HealthShare Victoria to address and rectify these issues. These instances do not constitute material non-compliance and have not had a significant impact on procurement governance or operational integrity. Swan Hill District Health has implemented appropriate internal controls, which have been critically reviewed throughout the year.



Sandra Mary Chamberlin
Authorising Officer - Chief Executive Officer
Swan Hill District Health
29/09/26

Report of Operations

Disclosure Index

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

Legislation	Requirement	Page Reference
Standing Directions and Financial Reporting Directions Report of operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	2
FRD 22	Purpose, functions, powers and duties	3
FRD 22	Nature and range of services provided	5
FRD 22	Activities, programs and achievements for the reporting period	7
FRD 22	Significant changes in key initiatives and expectations for the future	11
Management and structure		
FRD 22	Organisational structure	17
FRD 22	Workforce data/employment and conduct principles	28
FRD 22	Workforce inclusion policy	30
FRD 22	Occupational Health and Safety	32
Financial and other Information		
FRD 22	Summary of the financial results for the year	21
FRD 22	Significant changes in financial position during the year	21
FRD 22	Operational and budgetary objectives and performance against objectives	21
FRD 22	Subsequent events	21
FRD 22	Details of consultancies under $10,000	23
FRD 22	Details of consultancies over $10,000	23
FRD 22	Disclosure of ICT expenditure	24
FRD 22	Asset Management Accountability Framework	N/A
FRD 22	Disclosure of emergency procurement	27
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	25
FRD 22	Disclosure of reviews and study expenses	24
FRD 22	Disclosure of grants and transfer payments	27
FRD 22	Application and operation of *Freedom of Information Act 1982*	37
FRD 22	Compliance with building and maintenance provisions of *Building Act 1993*	38
FRD 22	Application and operation of *Public Interest Disclosure Act 2012*	39
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FRD 22	Application and operation of *Carers Recognition Act 2012*	39
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FRD 24	Environmental data reporting	36 & Appendix 1
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Report of Operations

Disclosure Index

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SD 5.1.4	Financial Management Compliance Attestation	43
SD 5.2.3	Declaration in Report of Operations	2
	Attestation on Data Integrity	44
	Attestation on managing Conflicts of Interest	43
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	Compliance with HealthShare Victoria (HSV) Purchasing Policies	45
Other Reporting Requirements		
	Reporting of outcomes from Statement of Priorities 2025-2026	Appendix 2
	Occupational Violence reporting	34
	Reporting obligations under the *Safe Patient Care Act 2015*	40
	Reporting of compliance regarding Car Parking Fees (if applicable)	N/A
Financial statements		
Declaration		
SD 5.2.2	Declaration in financial statements	Appendix 3
Other requirements under Standing Directions 5.2		
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative pronouncements	Appendix 3
SD 5.2.1 (a)	Compliance with Standing Directions	Appendix 3
SD 5.2.1 (b)	Compliance with Model Financial Report	Appendix 3
Other disclosures as required by FRDs in notes to the financial statements (a)(b)		
FRD 11	Disclosure of Ex gratia Expenses	Appendix 3
FRD 103	Non-Financial Physical Assets	Appendix 3
FRD 110	Cash Flow Statements	Appendix 3
FRD 112	Defined Benefit Superannuation Obligations	Appendix 3
FRD 114	Financial Instruments – general government entities and public non-financial corporations	Appendix 3
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Building Act 1993		38
Public Interest Disclosures Act 2012		39
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Local Jobs Act 2003		42
Financial Management Act 1994 (b)		43

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

Swan Hill
District Health

Connected Care. Best Experience

48 Splatt Street, PO Box 483. Swan Hill, Vic 3585
Phone: (03) 5033 9300
Email: info@shdh.org.au
www.shdh.org.au

ABN: 24 314 338 210



Appendices

Appendix 1

- Environmental Performance Data

Appendix 2

- Statement of Priorities (SoP) 2025-2026: Part A, B & C.

Appendix 3

- Victorian Auditor-General's Office Report
- Financial Statements for 2025-2026

FRD24 Report: Swan Hill District Health (July 2025 to June 2026)

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	637.27	677.37	563.54
Methane	2.12	2.25	1.87
Nitrous Oxide	2.12	2.25	1.87
Total	**641.50**	**681.87**	**567.28**
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (t CO2-e)	**641.50**	**681.87**	**567.28**
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (t CO2-e)	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
Medical/Refrigerant gases			
Nitrous oxide	17.05	5.66	Data Unavaliable
Sevoflurane	3.30	1.10	Data Unavaliable
Total Scope 1 (direct) greenhouse gas emissions (t CO2-e)	**661.86**	**688.63**	**567.28**
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	2,246.77	2,003.55	1,759.74
Total Scope 2 (indirect electricity) greenhouse gas emissions (t CO2-e)	**2,246.77**	**2,003.55**	**1,759.74**
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	0.00	Data Unavaliable	Data Unavaliable
Waste emissions (WR5)	154.80	18.79	164.05
Indirect emissions from Stationary Energy	518.95	499.38	406.35
Indirect emissions from Transport Energy	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
Paper emissions	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
Water emissions	41.82	34.57	35.56
Any other Scope 3 emissions	Data Unavaliable	Data Unavaliable	0.00
Total Scope 3 greenhouse gas emissions (t CO2-e)	**715.57**	**552.73**	**605.95**
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)	**3,624.20**	**3,244.92**	**2,932.97**
Total gross reported greenhouse gas emissions per bed-day (t CO2-e/OBD)	0.08	0.08	0.07
Carbon Neutral Electricity	0.00	0.00	0.00
Green Power Electricity	0.00	0.00	0.00
Purchased LGCs	-2,728.02	0.00	0.00
Any Reduction Measures Offsets purchased (EL4-related)	**-2,551.89**		
Any Offsets purchased	**-2,551.89**		
Net greenhouse gas emissions (t CO2-e)	**1,072.31**	**3,244.92**	**2,932.97**
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	3,352.78	3,037.04	2,675.51
Self-generated	119.06	Data Unavaliable	Data Unavaliable
EL1 Total electricity consumption (MWh)	**3,471.84**	**3,037.04**	**2,675.51**
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	119.06	Data Unavaliable	Data Unavaliable
Total Consumption behind-the-meter (MWh)	**119.06**	Data Unavaliable	Data Unavaliable
Exports			
Solar Electricity	3.37	Data Unavaliable	Data Unavaliable
Total Electricity exported (MWh)	**3.37**	Data Unavaliable	Data Unavaliable
EL2 Total On site-electricity generated (MWh)	**122.43**	Data Unavaliable	Data Unavaliable

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	1.00	1.00	1.00
Solar System	0.13	0.13	0.13
EL3 Total On-site installed generation capacity (MW)	**1.13**	**1.13**	**1.13**
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	2,965.24	Data Unavaliable	Data Unavaliable
RPP (Renewable Power Percentage in the grid)	578.98	555.25	501.87
EL4 Total electricity offsets (MWh)	**3,352.78**	**555.25**	**501.87**
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	10,585,804.30	11,252,048.60	9,361,117.20
F1 Total fuels used in buildings (MJ)	**10,585,804.30**	**11,252,048.60**	**9,361,117.20**
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	641.50	681.87	567.28
F2 Greenhouse gas emissions from stationary fuel consumption (t CO2-e)	**641.50**	**681.87**	**567.28**
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)	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Unleaded / Hybrid	**29**	**22**	**25**
Diesel	**4**	**5**	**4**
Electric	1	0	0
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)	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
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	2.70	20.70
T(opt1) Total vehicle travel associated with entity operations (1,000 km)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
Total vehicle travel associated with entity operations (1,000 km)	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
T(opt2) Greenhouse gas emissions from vehicle fleet (t CO2-e per 1,000 km)	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
t CO2-e per 1,000 km	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor
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)	10,585,804.30	11,252,048.60	9,361,117.20
Total energy usage from transport (T1) (MJ)	Data Unavaliable from vendor	Data Unavaliable from vendor	Data Unavaliable from vendor

Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	**10,585,804.30**	**11,252,048.60**	**9,361,117.20**
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)	12,498,619.06	10,933,358.69	9,631,839.71
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	12,498,619.40	1,998,884.31	1,806,720.66
Non-renewable (E1 + E2 - E3 Renewable)	10,585,803.96	20,186,522.98	17,186,236.25
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 bed-day (LOS+Aged Care OBD) (MJ/OBD)	532.71	549.46	463.39
SUSTAINABLE PROCUREMENT	**Jul-25 to Jun-26**	**Jul-24 to Jun-25**	**Jul-23 to Jun-24**
	Data Unavaliable	Data Unavaliable	Data Unavaliable
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)	29,812.00	21,133.00	21,190.42
Total units of water consumed (kL)	**29,812.00**	**21,133.00**	**21,190.42**
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 bed-day (LOS+Aged Care OBD) (kL/OBD)	0.69	0.52	0.52
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)		113,657	
General waste - bins	76,899.00	Total only	94,469.28
General waste - skips	27,723.00	Total only	17,226.00
Offsite treatment			
Clinical waste - incinerated	671.90	671.90	672.15
Clinical waste - sharps	1,422.31	1,422.31	1,427.10
Clinical waste - treated	12,576.37	12,576.37	12,613.69
Recycling/recovery (disposal)			
Cardboard	11,445.10	8827.5	10,312.50
Commingled	12,318.77	9501.36	10,863.60
Total units of waste disposed (kg)	**143,056.44**	**146,656.43**	**147,584.33**
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	87.70%	Data not Avaliable	75.68%
Offsite treatment			
Clinical waste - incinerated	0.56%	4.58%	0.46%
Clinical waste - sharps	1.19%	9.70%	0.97%
Clinical waste - treated	10.54%	85.73%	8.55%
Recycling/recovery (disposal)			
Cardboard	Data not Avaliable	Data not Avaliable	6.99%
Commingled	Data not Avaliable	Data not Avaliable	7.36%
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	SHDH are working with the Vendor and HSV for further waste reporting		
Batteries			
e-waste			
Soft plastics			

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)	1.53	Data not Avaliable	1.73
Total waste to offsite treatment per patient treated ((kg offsite treatment)/PPT)	0.22	0.23	0.23
Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT)	Data not Avaliable	Data not Avaliable	0.33
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)	Data not Avaliable	Data not Avaliable	21,176.10
Weight of total waste (kg)	119,292.57	14,670.57	147,584.33
Recycling rate (%)	Data not Avaliable	Data not Avaliable	**14.35%**
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**
Waste disposal emissions (t CO2-e)	154.80	18.79	164.05

Statement of Priorities Part A

During 2025-2026 SHDH contributed to the achievement of the Victorian Government's commitments.

Innovate and improve access and care – We aim for the best patient experience and care outcomes by assuring safe practice, leadership of safety, an engaged and capable workforce, and continuing to improve and innovate care.		
Strategic Priorities/Goals	**Deliverables**	**Achievements/Outcome**
Align with the Victorian Clinical Governance Framework to strengthen clinical governance systems, ensuring safe, high quality care.	Demonstrate high quality care in which consumer engagement and input is actively sought, facilitated and used to drive system change to improve consumer experience and outcomes.	Achieved Participated in the Safer Care Victoria Sepsis Project, updated sepsis pathways, and implemented HIRAID (History -including infection risk, Red flags, Assessment, Interventions, Diagnostics, Reassess, and Communicate) in ED to improve assessment quality, patient outcomes and patient experience. This contributed to safer and more consistent clinical care.
	Ensure that health service reporting, reviews and decision-making are underpinned by a safety culture and systems that are transparent, accurate and fair for staff and consumers.	Achieved Introduced ED and Midwifery Mortality & Morbidity meetings and completed Clinical Governance Maturity Matrix reviews to identify governance improvements, strengthening organisational learning, oversight and patient safety.
	Health services are able to show evidence of a comprehensive training program approach that includes performance management, accountability, and continuous improvement.	Achieved Commenced One Team Culture training across leadership, Board and staff, promoting collaboration and accountability, while increasing Speaking Up for Safety training capacity. Supporting a stronger culture of safety and continuous improvement.

Statement of Priorities Part A

Innovate and improve access and care - We aim for the best patient experience and care outcomes by assuring safe practice, leadership of safety, an engaged and capable workforce, and continuing to improve and innovate care.		
Strategic Priorities/ Goals	**Deliverables**	**Achievements/Outcome**
Improve access to timely emergency care by implementing system-wide patient flow strategies that reduce emergency department wait times and improve ambulance-to-hospital transfer times.	Implement initiatives that support early discharge of patients to appropriate settings to improve timely patient access to care.	Achieved Expanded community and primary care services, strengthened GP access, increased chronic disease management activity, reduced aged care ED presentations through Residential In-Reach, introduced HIRAID, and progressed workforce initiatives. Improving access to care, patient flow and service responsiveness.
Maintain a commitment to delivering equitable and timely access to planned care and drive reform in alignment with the Planned Surgery Reform Blueprint.	Implement and scale theatre optimisation initiatives in planned surgery, for example same-day surgery and same-day surgery by default models of care, criteria-led discharge, monitoring of theatre measures, and high through-put approaches such as high-intensity theatre lists.	Achieved Explored criteria-led discharge and same-day surgery models and progressed Endoscopy reporting improvements. Supporting more efficient theatre utilisation, streamlined processes and improved patient through-put.
	Proactively manage planned surgery and specialist clinics (or outpatients) waitlists, for example validating and supporting patients into optimal care pathways such as evidence based alternatives to surgery and optimisation pathways. A particular focus should be applied to long-waiting patients and priority population groups (for example, Aboriginal and Torres Strait Islander patients and under-18 patients).	Achieved Increased gynaecology surgery capacity, improved monitoring of waiting lists, enhanced access to dental services and progressed workforce solutions. Helping reduce wait times and improve access to planned care.

Statement of Priorities Part A

Prudent, sustainable and effective use of resources – We are innovative and resourceful in balancing improved patient care, operational performance, and system management to ensure a financially secure health system. We invest in a skilled and future-ready workforce, maintaining a modern, safe, and resilient healthcare system for all Victorians.		
Strategic Priorities/ Goals	**Deliverables**	**Achievements/Outcome**
Develop and implement initiatives to strengthen financial sustainability. By delivering sustainable, responsible budgets, we can ensure a well-managed, viable, and sustainable health system for the future.	Deliver the key initiatives outlined in the Budget Action Plan within Government parameters.	Achieved Strengthened budget oversight through monthly activity, financial, capital and asset reporting, and improved business case and asset management processes. Improving financial governance, accountability and organisational decision-making.
	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 Enhanced visibility of aged care funding and performance through monthly Australian National Aged Care Classification (AN-ACC) reporting to Executive and Board, supporting informed planning and optimisation of funding opportunities.
	Use funding efficiently and effectively to optimise patient facing services. Undertake programs to reduce the cost of service delivery, improve safety, capacity and reduce unnecessary waiting.	Achieved Improved aged care documentation, embedded centralised intake processes, introduced an Allied Health Assistant foot clinic, and implemented Remote Patient Monitoring, increasing service efficiency, access and sustainability.

Statement of Priorities Part A

A stronger workforce – We strive to foster an equitable, skilled and supported workforce that builds professional capabilities to meet current and future roles.		
Strategic Priorities/ Goals	**Deliverables**	**Achievements/Outcome**
Position Victoria as a leader in employee experience, capability, and capacity by focusing on future roles and professional development in line with the Victorian Health Workforce Strategy to ensure a regenerative and sustainable workforce.	Implement processes to sustain workforce supply and fulfill obligations, including those under the Gender Equality Act 2020 by improving employee experience in leadership, health and safety, flexibility, career development, and agility to ensure safe, high-quality care.	Achieved Progressed workforce attraction, retention and development initiatives including nurse practitioner programs, enrolled nurse apprenticeships, accommodation strategies, paediatric services, cadetships, Aboriginal employment initiatives, allied health education, Thin Markets projects and the Gender Equality Action Plan. Strengthening workforce capability, sustainability and employee experience.
	Collaborate with the department to improve workforce data analytics, generate actionable insights, and enhance strategic planning.	Achieved Secured workforce scholarships and successfully implemented regional Thin Markets and GP workforce support initiatives through collaborative partnerships, improving workforce availability and supporting future workforce growth.

Statement of Priorities Part A

Improving Aboriginal health and wellbeing - Strengthen cultural safety in Victoria's health service system by fostering strong connections to Aboriginal culture, creating a holistic, accessible, and empowering health system.		
Strategic Priorities/Goals	**Deliverables**	**Achievements/Outcome**
Enhance Delivery and Access to Culturally Safe Services, fostering strong connections to culture. Address racism and provide Aboriginal people with culturally safe healthcare and referral pathways between mainstream and community-controlled health services.	Deliver high-quality cultural safety training to all executives and staff using independent, expert, community controlled organisations or a registered Aboriginal business.	Achieved Embedded Aboriginal cultural awareness in orientation, leadership development, organisational training, events, artwork initiatives and mandatory cultural awareness education across SHDH. Strengthening cultural safety, staff capability and culturally responsive care.
	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 through formal agreements, governance committees, cultural events, community reference groups, regional collaboration and ongoing engagement with Aboriginal organisations and communities. Improving collaboration and supporting more responsive health services for Aboriginal communities.
	Ensure culturally appropriate systems for identifying Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways.	Achieved Improved identification and support of Aboriginal and Torres Strait Islander patients through targeted reporting, ED procedures, outreach services, referral pathways, workforce training and increased participation in community health programs. Enhancing access to culturally safe care and health outcomes.

Statement of Priorities Part A

Moving from Competition to Collaboration – We are committed to transforming Victoria's health system by partnering with care providers and health services to share knowledge, information, and resources.		
Strategic Priorities/Goals	**Deliverables**	**Achievements/Outcome**
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.	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 Actively participated in Local Health Service Network governance, planning and priority projects including clinical service planning, electronic medical record and workforce initiatives, while strengthening regional partnerships and collaborative service delivery. This has improved regional collaboration, service integration and shared health outcomes.

Statement of Priorities Part B

This data is sourced from the Victorian Agency for Health Information (VAHI) 2025-2026 Annual Monitor report, published 30 September 2026.

HIGH QUALITY AND SAFE CARE		
Key performance measure	**Target**	**Result**
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	97%
Continuing care		
Average change in the functional independence measure (FIM) score per day of care for rehabilitation separations	≥ 0.645	0.915
Adverse events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reports submitted within 30 business days	No sentinel events occurred.
Aged Care		
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	5 stars
Patient experience		
Percentage of patients who reported positive experiences of their hospital stay.	95%	93.5%
Aboriginal Health		
Difference between the percentage of Aboriginal patients and non Aboriginal patients who left against medical advice.	0%	3%
Difference between the percentage of Aboriginal patients and non Aboriginal patients presenting to ED who did not wait to be treated	0%	4%

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

Statement of Priorities Part B

This data is sourced from the Victorian Agency for Health Information (VAHI) 2025-2026 Annual Monitor report, published 30 September 2026.

STRONG GOVERNANCE, LEADERSHIP, AND CULTURE		
Key performance measure	**Target**	**Result**
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions.	80%	81%*
TIMELY ACCESS TO CARE		
Emergency Care		
Percentage of patients transferred from ambulance to emergency department (ED) within 40 minutes	>= 80%	94%
Number of emergency patients with a length of stay (LOS) in the ED greater than 24 hours	0	33
Average ED length of stay (LOS) for admitted patients, in minutes	Avg LOS <414 minutes or, if not met, a 5% improvement from the same time last year	510
Average ED length of stay (LOS) for non-admitted patients, in minutes	Avg LOS <240 minutes or, if not met, a 3% improvement from the same time last year	175

*Changes to the 2025-2026 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.

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

Statement of Priorities Part B

This data is sourced from the Victorian Agency for Health Information (VAHI) 2025-2026 Annual Monitor report, published 30 September 2026.

TIMELY ACCESS TO CARE		
Key performance measure	**Target**	**Result**
Specialist Clinics		
Percentage of patients referred by a GP or external specialist who attended a first appointment within the recommended timeframe	95%	94.5%
Home Based Care		
Percentage of admitted bed days delivered at home	7.4%	8.1%
EFFECTIVE FINANCIAL MANAGEMENT		
Operating result ($M)	0.00	-2.609*
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	1.0
Variance between the forecast and actual operating result (OR) as a percentage of the forecast OR for the current financial year ending 30 June.	5% movement in forecast revenue and expenditure forecasts	Achieved

*The operating result ($M) is based on the financial report.

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

Statement of Priorities Part C

This data is sourced from SHDH.

Funding type	2025-2026 Activity Achievement
CONSOLIDATED ACTIVITY FUNDING	
Acute admitted, subacute admitted, emergency services, non-admitted NWAU	9,405
ACUTE ADMITTED	
Acute admitted DVA	26
Acute admitted TAC	14
SUBACUTE/NON-ACUTE, ADMITTED & NON-ADMITTED	
Subacute - DVA	5
AGED CARE	
Residential Aged Care	25,923
HACC	4,203
PRIMARY HEALTH	
Community Health / Primary Care Programs	8,278

*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.

Victorian Auditor-General's Office Report and Financial Statements for 2025-2026

Swan Hill District Health

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

SWAN HILL DISTRICT HEALTH

Financial Statements
Financial Year ended 30 June 2026

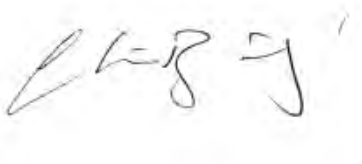
Board member's, accountable officer's, and chief finance & accounting officer's declaration

The attached financial statements for Swan Hill District Health 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 Swan Hill District Health at 30 June 2026.

At the time of signing, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on Tuesday, 29th September 2026.

Board member	**Accountable Officer**	**Chief Finance & Accounting Officer**
		
J. Kelly	S. Chamberlin	C. Bailey
Board Chair	Chief Executive Officer	Chief Finance and Accounting Officer
Swan Hill	Swan Hill	Swan Hill
29 September 2026	29 September 2026	29 September 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Swan Hill District Health

Opinion	I have audited the financial report of Swan Hill District Health (the health service) which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2026 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and Australian Accounting Standards – Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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
1 October 2026

Simone Bohan
as delegate for the Auditor-General of Victoria

Swan Hill District Health
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2026

	Note	2026 $'000	2025 $'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1(a)	97,139	93,678
Government Grants	2.1(b)	28,048	21,786
Other sources of income	2.1(c)	7,264	8,668
Total revenue and income from transactions		**132,451**	**124,132**
Expenses from transactions			
Employee expenses	3.1(a)	(89,580)	(83,088)
Supplies and consumables	3.1(c)	(12,966)	(13,096)
Depreciation	4.1(a),4.2	(7,779)	(7,359)
Other operating expenses	3.1(d)	(17,672)	(16,095)
Total Expenses from transactions		**(127,997)**	**(119,638)**
Net result from transactions - net operating balance		**4,454**	**4,494**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		(1)	(2,120)
Net gain/(loss) on financial instruments		(86)	(133)
Other gain/(loss) from other economic flows		1,319	993
Total other economic flows included in net result		**1,232**	**(1,260)**
Net result		**5,686**	**3,234**

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

Swan Hill District Health
Balance Sheet
As at 30 June 2026

	Note	2026 $'000	2025 $'000
Financial assets			
Cash and cash equivalents	6.1	25,405	27,747
Receivables		2,761	2,757
Contract assets	5.1(a)	5,196	4,133
Total financial assets		**33,362**	**34,637**
Non-financial assets			
Prepayments		588	383
Inventories		336	326
Property, plant and equipment	4.1	130,872	126,348
Total non-financial assets		**131,796**	**127,057**
Total assets		**165,158**	**161,694**
Liabilities			
Payables	5.2	7,624	6,261
Contract liabilities		220	160
Borrowings		1,607	2,004
Employee benefits	3.1(b)	16,675	16,635
Monies held in trust	5.3	11,324	14,612
Total liabilities		**37,450**	**39,672**
Net assets		**127,708**	**122,022**
Equity			
Reserves	SCE	79,949	79,949
Contributed capital	SCE	41,530	41,529
Accumulated surplus/(deficit)	SCE	6,229	544
Total equity		**127,708**	**122,022**

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

Swan Hill District Health
Cash Flow Statement
For the Financial Year Ended 30 June 2026

	Note	2026 $'000	2025 $'000
Cash Flows from operating activities			
Receipts from Government		102,645	93,608
Commercial activity revenue received		11,537	8,682
Donations and bequests received		604	1,114
Other receipts		5,897	14,108
Total receipts		**120,683**	**117,512**
Payments to employees		(89,620)	(81,561)
Payments for supplies and consumables		(12,975)	(13,123)
Other payments		(15,060)	(16,096)
Total payments		**(117,656)**	**(110,780)**
Net cash flows from/(used in) operating activities		**3,027**	**6,732**
Cash Flows from investing activities			
Purchase of non-financial assets		(1,935)	(4,644)
Proceeds from sale of non-financial assets		22	112
Net cash flows from/(used in) investing activities		**(1,914)**	**(4,532)**
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(173)	(150)
Repayment of accommodation deposits		(6,798)	(5,453)
Receipt of accommodation deposits		3,515	3,615
Net cash flows from/(used in) financing activities		**(3,456)**	**(1,988)**
Net increase/(decrease) in cash and cash equivalents held		**(2,343)**	**212**
Cash and cash equivalents at beginning of year		27,747	27,535
Cash and cash equivalents at end of year	6.1	**25,405**	**27,747**

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

Swan Hill District Health
Statement of Changes in Equity
For the Financial Year Ended 30 June 2026

	Property, Plant and Equipment Revaluation Surplus	Restricted Specific Purpose Reserve	Contributed Capital	Accumulated Surplus/(Deficit)	Total
	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2024	**74,161**	**5,788**	**27,965**	**(2,690)**	**105,223**
Net result for the year	-	-	-	3,234	3,234
Capital contribution	-	-	13,565	-	13,565
Balance at 30 June 2025	**74,161**	**5,788**	**41,530**	**544**	**122,022**
Net result for the year	-	-	-	5,686	5,686
Balance at 30 June 2026	**74,161**	**5,788**	**41,530**	**6,229**	**127,708**

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

Notes to the Financial Statements

Swan Hill District Health
For the Financial Year Ended 30 June 2026

Structure:

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

Note 1 About this Report

These financial statements represent the financial statements of Swan Hill District Health for the year ended 30 June 2026. The report provides users with information about Swan Hill District Health's stewardship of the resources entrusted to it.

Swan Hill District Health is a not-for-profit entity established as a public agency on March 11, 1872 under the *Health Services Act 1998 (Vic)* . A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1 Basis of presentation

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 Swan Hill District Health.

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

The financial statements are in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Swan Hill District Health on Tuesday, 29th September 2026.

Note 1.2 Material accounting estimates and judgements

Management make estimates and judgements when preparing the financial statements.

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

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

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

Note 1.3 Reporting Entity

The financial statements include all the controlled activities of Swan Hill District Health.

Its principal address is:

48 Splatt Street
Swan Hill, Victoria 3585

Note 1.4 Economic dependency

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

Note 2: Funding delivery of our services

Swan Hill District Health's overall objective is to provide quality health services in the right setting by dedicated people with and for our community, as well as improve the quality of life to Victorians. Swan Hill Distirct Health predominantly receives income (grants) for the provision of health service outputs. Swan Hill District Health also receives income from the supply of services.

Significant judgement – Grants revenue

Swan Hill District Health has made the judgement that amounts received in relation to revenue from contracts with customers should be recognised under AASB 15 on the basis that they are enforceable and contain sufficiently specific performance obligations. Amounts received in relation to government grants and other sources of income should be recognised under AASB 1058 on the basis that arrangements 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 $'000	2025 $'000
Revenue from contracts with customers	2.1(a)	97,139	93,678
Government grants	2.1(b)	28,048	21,786
Other sources of income	2.1(c)	7,264	8,668
Total revenue and income from transactions		**132,451**	**124,132**

Note 2.1(a) Revenue from contracts with customers

	2026 $'000	2025 $'000
Revenue from contracts with customers		
Government grants (State) - Operating	65,783	64,858
Government grants (Commonwealth) - Operating	19,204	17,463
Patient and resident fees	9,635	8,799
Commercial activities	2,516	2,558
Total revenue from contracts with customers	**97,139**	**93,678**

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 Swan Hill District Health's goods or services. Swan Hill District Health's funding bodies often direct that goods or services are to be provided to third party beneficiaries, including individuals or the community at large. In such instances, the customer remains the funding body that has funded the program or activity, however the delivery of goods or services to third party beneficiaries is a characteristic of the promised good or service being transferred to the funding body.

This policy applies to each of Swan Hill District Health's revenue streams, with information detailed below relating to Swan Hill District Health's material revenue streams:

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

Patient and resident fees

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

Note 2.1(b) Government grants

	2026 $'000	2025 $'000
Government grants (State) - Operating	13,986	12,121
Government grants (State) - Capital	13,319	9,665
Government grants (Commonwealth) - Capital	743	-
Total government grants	**28,048**	**21,786**

How we recognise government grants

Government grants

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

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

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

Capital grants

Where Swan Hill District Health receives a capital grant it recognises a liability, equal to the financial asset received less amounts recognised under other Australian Accounting Standards.

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

Non-cash contributions from the Department of Health

The DH makes some payments on behalf of Swan Hill District Health as follows:

Key judgements and estimates	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Swan Hill District Health which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Victorian Infrastructure Delivery Authority	The Department of Health made payments to the Victorian Infrastructure Delivery Authority to fund capital works projects during the year ended 30 June 2026, on behalf of Swan Hill District Health.
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 $'000	2025 $'000
Non-cash contributions by Department of Health and Human Services	(8)	700
Other capital purpose income	590	1,085
Assets received free of charge or for nominal consideration	7	87
Other income from operating activities	2,299	3,149
Income from non-operating activities	4,310	3,592
Property income	65	55
Total other sources of income	**7,264**	**8,668**

Note 3: The cost of delivering our services

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

Structure:

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

	Note	2026 $'000	2025 $'000
Employee expenses	3.1(a)	89,580	83,088
Supplies and consumables	3.1(c)	12,966	13,096
Other operating expenses	3.1(d)	17,672	16,095
Total expenses incurred in the delivery of services		**120,218**	**112,279**

Note 3.1(a) Employee Expenses

	2026 $'000	2025 $'000
Salaries and wages	60,746	56,184
Superannuation expense [(1)]	6,933	6,025
Agency expenses	16,281	15,437
Fee for service medical officer expenses	5,620	5,442
Total	**89,580**	**83,088**

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

How we recognise employee expenses

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

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

Note 3.1(b) Employee-related provisions

	2026 $'000	2025 $'000
Current provisions for employee benefits		
Accrued days off	251	250
Annual leave	5,957	5,939
Long service leave	7,089	7,051
Provisions for on-costs	1,802	1,778
Total current employee benefits and related on-costs	**15,099**	**15,018**
Non-current provisions for employee benefits		
Long service leave	1,384	1,418
Provisions for on-costs	192	199
Total non-current provisions for employee benefits	**1,576**	**1,616**
Total provisions for employee benefits	**16,675**	**16,635**

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 Swan Hill District Health 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 Swan Hill District Health expects to wholly settle within 12 months or
- present value – if Swan Hill District Health does not expect to wholly settle within 12 months.

Long service leave

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

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

Note 3.1(b) Employee-related provisions (continued)

The components of this current LSL liability are measured at:

- nominal value – if Swan Hill District Health expects to wholly settle within 12 months or
- present value – if Swan Hill District Health does not expect to wholly settle within 12 months.

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

Provisions

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred. The on-costs provision is immaterial in 2025.

Note 3.1(c) Supplies and consumables

	Note	2026 $'000	2025 $'000
Drug supplies		4,752	5,119
Medical and surgical supplies (including prostheses)		4,643	4,449
Diagnostic and radiology supplies		1,113	1,141
Other supplies and consumables		2,459	2,387
Total supplies and consumables		**12,966**	**13,096**

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

	Note	2026 $'000	2025 $'000
Fuel, light, power and water		1,319	1,259
Repairs and maintenance		550	404
Maintenance contracts		641	694
Medical indemnity insurance		248	245
Other administrative expenses		14,770	13,389
Finance costs		144	103
Total other operating expenses		**17,672**	**16,095**

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 Swan Hill District Health. These amounts have been brought to account as grants in determining the operating result for the year by recording them as revenue (Refer to Note 2.1(b)) and recording a corresponding expense.

Note 4: Key assets to support service delivery

Swan Hill District Health controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to Swan Hill District Health 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
	$'000	$'000	$'000	$'000	$'000	$'000
Land at fair value - Freehold	6,729	6,729	-	-	6,729	6,729
Buildings at fair value	124,926	106,116	(11,294)	(5,429)	113,632	100,687
Land improvements at fair value	659	659	(110)	(55)	549	604
Works in progress at cost	2,269	10,307	-	-	2,269	10,307
Plant, equipment at fair value	5,394	5,337	(3,481)	(2,930)	1,913	2,407
Motor vehicles at fair value	1,212	1,128	(666)	(543)	546	585
Medical equipment at fair value	9,068	8,490	(6,329)	(5,698)	2,739	2,792
Computer equipment at fair value	3,591	3,107	(2,394)	(2,064)	1,197	1,043
Furniture and fittings at fair value	3,565	3,228	(2,267)	(2,034)	1,298	1,194
Total property, plant and equipment	**157,413**	**145,101**	**(26,541)**	**(18,753)**	**130,872**	**126,348**

How we recognise property, plant and equipment

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

	Land $'000	Land Improvements $'000	Buildings $'000	Building works in progress $'000	Plant & equipment $'000	Motor vehicles $'000	Medical Equipment $'000	Computer Equipment $'000	Furniture & Fittings $'000	Total $'000
Balance at 1 July 2025	**6,729**	**604**	**100,687**	**10,306**	**2,407**	**585**	**2,793**	**1,043**	**1,194**	**126,348**
Additions	-	-	6	11,726	30	114	300	95	63	12,334
Disposals	-	-	-	-		(30)	-	-	-	(30)
Net transfers between classes	-	-	18,804	(19,763)	28	-	277	389	265	-
Depreciation	-	(55)	(5,865)	-	(550)	(123)	(631)	(330)	(224)	(7,779)
Balance at 30 June 2026	**6,729**	**549**	**113,632**	**2,269**	**1,913**	**546**	**2,739**	**1,197**	**1,298**	**130,872**

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

Note 4.1(b): Impairment of property, plant and equipment

How we recognise impairment

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

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

Note 4.2 Depreciation

How we recognise depreciation

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

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

Useful lives of non-current assets

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

	2026	2025
Buildings		
- Structure Shell Building Fabric	45 to 60 years	45 to 60 years
- Site Engineering Services and Central Plant	20 to 30 years	20 to 30 years
Central Plant		
- Fit out	20 to 30 years	20 to 30 years
- Trunk Reticulated Building Systems	30 to 40 years	30 to 40 years
Plant and Equipment	3 to 7 years	3 to 7 years
Medical Equipment	7 to 10 years	7 to 10 years
Computer and Communication	3 to 9 years	3 to 9 years
Furniture and Fittings	10 to 13 years	10 to 13 years
Motor Vehicles	10 years	10 years

Note 5: Other Assets and Liabilities

This section set out those assets and liabilities that arose from Swan Hill District Health's operations.

Structure:

5.1 Contract assets
5.2 Payables
5.3 Monies held in trust

Note 5.1 Contract assets

	2026 $'000	2025 $'000
Non-current		
Contract assets	5,196	4,133
Total contract assets	**5,196**	**4,133**

How we recognise contract assets

Contract assets relate to the Swan Hill District Health's right to consideration in exchange for goods transferred to customers for works completed, but not yet billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional and at this time an invoice is issued. Contract assets are expected to be recovered during the next financial year.

Note 5.2 Payables

	Note	2026 $'000	2025 $'000
Current payables			
Contractual			
Trade creditors		1,555	1,220
Accrued salaries and wages		2,486	2,330
Accrued expenses		1,724	1,215
Other		1,859	1,496
Total contractual payables		**7,624**	**6,261**
Total current payables		**7,624**	**6,261**
Non-current payables			
Contractual			
Amounts payable to governments and agencies		-	-
Total contractual payables		**-**	**-**
Total non-current payables		**-**	**-**
Total payables		**7,624**	**6,261**
(i) Financial liabilities classified as payables			
Total payables		7,624	6,261
Deferred grant income		-	-
Total financial liabilties classified as payables	7.1	**7,624**	**6,261**

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 Swan Hill District Health prior to the end of the financial year that are unpaid.

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

Note 5.3 Monies held in trust

	Note	2026 $'000	2025 $'000
Current monies held in trust			
- Patient monies		19	20
- Refundable accommodation deposits		11,304	14,593
Total current monies held in trust		**11,324**	**14,613**
Total monies held in trust		**11,324**	**14,613**
Represented by:			
- Cash assets	6.1	11,324	14,613
		11,324	**14,613**

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 the Swan Hill 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* .

Note 6: How we finance our operations

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

Note 6.1 Cash and Cash Equivalents

	Note	2026 $'000	2025 $'000
Cash on hand (excluding monies held in trust)		2	2
Cash at bank (excluding monies held in trust)		14,079	13,132
Total cash held for operations		**14,081**	**13,134**
Cash on hand (monies held in trust)		1	1
Cash at bank (monies held in trust)		11,323	14,612
Total cash held as monies in trust		**11,324**	**14,613**
Total cash and cash equivalents		**25,405**	**27,747**

How we recognise cash and cash equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity of three months or less).

Cash and cash equivalents are held for the purpose of meeting short term cash commitments rather than for investment purposes, and are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

For cash flow statement presentation purposes, the cash flow statement includes monies held in trust.

Note 6.2 Commitments for expenditure

30 June 2026	Less than 1 year $'000	1-5 Years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	1,955			1,955
Non-cancellable short term and low value lease commitments	98	281		379
Total commitments (inclusive of GST)	**2,053**	**281**	**-**	**2,334**
Less GST recoverable				(212)
Total commitments (exclusive of GST)				**2,122**

30 June 2025	Less than 1 year $'000	1-5 Years $'000	Over 5 years $'000	Total $'000
Capital expenditure commitments	2,436	-	-	2,436
Non-cancellable short term and low value lease commitments	48	49	-	97
Total commitments (inclusive of GST)	**2,484**	**49**	**-**	**2,533**
Less GST recoverable				(230)
Total commitments (exclusive of GST)				**2,303**

How we disclose our commitments

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

Expenditure commitments

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

Short term and low value leases

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

Note 7: Financial instruments, contingencies and valuation judgements

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

Structure:

7.1 Financial instruments

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

Note 7.1 Financial Instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Swan Hill District Health's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation.*

30 June 2026	Note	Carrying amount $'000	Net gain/ (loss) $'000	Total interest income/ (expense) $'000	Fee income/ (expense) $'000	Impairment loss $'000
Financial assets at amortised cost						
Cash and cash equivalents	6.1	25,405	-	-	9,635	-
Receivables		2,327	-	-	-	(89)
Total financial assets [i]		**27,732**	**-**	**-**	**9,635**	**(89)**
Financial liabilities at amortised cost						
Payables	5.2	7,624	-	-	-	-
Borrowings		1,607		(22)		
Other financial liabilities - Refundable Accommodation Deposits	5.3	11,304	-	456	-	-
Other financial liabilities - patient monies held in trust	5.3	19	-	-	-	-
Total financial liabilities [i]		**20,554**	**-**	**434**	**-**	**-**

Note 7.1 Financial Instruments (continued)

30 June 2025	Note	Carrying amount	Net gain/(loss) $'000	Total interest income/ (expense) $'000	Fee income/ (expense) $'000	Impairment loss $'000
Financial assets at amortised cost						
Cash and cash equivalents	6.1	27,747	-	-	8,799	-
Receivables		2,300	-	-	-	(82)
Total financial assets [i]		**30,047**	**-**	**-**	**8,799**	**(82)**
Financial liabilities at amortised cost						
Payables	5.2	6,261	-	-	-	-
Borrowings		2,004		(19)		
Other financial liabilities - Refundable Accommodation Deposits	5.3	14,593	-	654	-	-
Other financial liabilities - patient monies held in trust	5.3	20	-	-	-	-
Total financial liabilities [i]		**22,878**	**-**	**635**	**-**	**-**

i The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. Revenue in Advance and DH payable).

Note 7.1 Financial Instruments (continued)

How we categorise financial instruments

Financial assets at amortised cost

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

- the assets are held by Swan Hill District Health solely to collect the contractual cash flows; and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests on the principle amount outstanding on specific dates.

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

Swan Hill District Health recognises the following assets in this category:

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

Financial liabilities at amortised cost

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

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

Swan Hill District Health recognises the following liabilities in this category:

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

Derecognition of financial assets

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

- the rights to receive cash flows from the asset have expired; or
- Swan Hill District Health retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- Swan Hill District Health has transferred its rights to receive cash flows from the asset and either:

- has transferred substantially all the risks and rewards of the asset; or
- has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where Swan Hill District Health has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Swan Hill District Health's continuing involvement in the asset.

Note 7.1 Financial Instruments (continued)

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

A financial asset is required to be reclassified between fair value, amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, Swan Hill District Health's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

Note 7.2 Contingent Assets and Contingent Liabilities

At the date of this report the Board are not aware of any Contingent Assets or Contingent Liabilites.

Note 7.3 Fair value determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

- Financial assets and liabilities at fair value through net result
- Financial assets and liabilities at fair value through other comprehensive income
- Property, plant and equipment, with the exception of right-of-use assets arising under AASB 16, which are measured using the cost model.

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

Valuation hierarchy

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

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

Swan Hill District Health determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

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

Fair value determination: non-financial physical assets

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

The last scheduled full independent valuation of all of Swan Hill District Health's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2026 using VGV indices does not identify material changes in value. In accordance with FRD 103, Swan Hill District Health will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

For all assets measured at fair value, Swan Hill District Health considers the current use as its highest and best use.

Non-specialised land and non-specialised buildings

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

Note 7.3 Fair value determination (continued)

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, Swan Hill District Health held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land and specialised buildings 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 Swan Hill District Health, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Vehicles

Vehicles are valued using the current replacement cost method. Swan Hill District Health acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by the health service who set relevant depreciation rates during use to reflect the consumption 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 Adjustments [(ii)]	25%
Specialised Buildings	Current replacement cost approach	- Cost per square metre - Useful life	$8,364/m2 10 - 50 Years
Vehicles	Current replacement cost approach	- Cost per unit - Useful life	$30,000 - $35,000 ($33,816 per unit) 5 - 10 Years
Plant, equipment, furniture and fittings	Current replacement cost approach	- Cost per unit - Useful life	$2,000 - $3,000 ($2,194 per unit) ($33,816 per unit)

[(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

Note 8: Other Disclosures

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

Structure:

8.1 Responsible persons disclosures

8.2 Remuneration of executives

8.3 Related parties

8.4 Remuneration of auditors

8.5 Events occurring after the balance date

8.6 Joint arrangements

Note 8.1 Responsible persons disclosures

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

	Period
The Honourable Mary Anne Thomas MP:	
Minister for Health	1 Jul 2025 - 15 Apr 2026
Minister for Ambulance Services	1 Jul 2025 - 15 Apr 2026
The Honourable Harriet Shing MP:	
Minister for Health	15 Apr 2026 - 30 Jun 2026
Minister for Ambulance Services	15 Apr 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	
J. Kelly (Chair of the Board)	1 Jul 2025 - 30 Jun 2026
J. Wiggins	1 Jul 2025 - 30 Jun 2026
T. Jennings	1 Jul 2025 - 30 Jun 2026
A. Gilchrist	1 Jul 2025 - 30 Jun 2026
A. Verma	1 Jul 2025 - 30 Jun 2026
D. Lyle	1 Jul 2025 - 30 Jun 2026
S. Ding	1 Jul 2025 - 30 Jun 2026
A. Koster	1 Jul 2025 - 30 Jun 2026
R. Banerjee	1 Jul 2025 - 30 Jun 2026
Accountable Officers	
C. Keogh (Interim Chief Executive Officer)	1 Jul 2025 - 1 Dec 2025
S. Chamberlin (Chief Executive Officer)	1 Dec 2025 - 30 Jun 2026

Note 8.1 Responsible persons disclosures

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

	Total Remuneration	
	2026	2025
Income Band	**No**	**No**
$0 - $9,999	1	1
$10,000 - $19,999	7	5
$20,000 - $29,999	1	1
$220,000 to $229,999	1	-
$370,000 to $379,999	-	1
Total Numbers	**10**	**8**

	2026	2025
	$'000	**$'000**
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**362**	**478**

Amounts relating to the Governing Board Members and Accountable Officer of Swan Hill District Health's controlled entities are disclosed in their own financial statements. Amounts relating to Responsible Ministers are reported within the Department of Parliamentary Services' Financial Report.

Note 8.2 Remuneration of executives

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

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

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

Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.3)	**Total Remuneration**	
	2026 $'000	**2025 $'000**
Total remuneration [i]	1,038	1,432
Total number of executives	6	5
Total annualised employee equivalent [ii]	4.2	5.0

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

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

Note 8.3 Related parties

Swan Hill District Health is a wholly owned and controlled entity of the State of Victoria. Related parties of the Health Service include:

- All key management personnel (KMP) and their close family members and personal business interests;
- Cabinet ministers (where applicable) and their close family members;
- Jointly controlled operation - A member of the LMRHA 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

Swan Hill District Health received funding from the Department of Health of $77,870,977 (2025: $74,157,702) and indirect contributions of $10,638,781 (2025: $7,243,709). Balances outstanding as at 30 June 2026 are $13 owing to the Department of Health (2025: $33,672 owing to the Department of Health).

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

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

The Standing Directions of the Assistant Treasurer require Swan Hill District Health 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 (KMP)

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of Swan Hill District Health, directly or indirectly.

The Board of Directors, Chief Executive Officer and the Executive Directors of Swan Hill District Health are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
Swan Hill District Health	Janice Kelly	Chair of the Board
Swan Hill District Health	Julie Wiggins	Deputy Chair
Swan Hill District Health	Terry Jennings	Board Member
Swan Hill District Health	Andrew Gilchrist	Board Member
Swan Hill District Health	Ajai Verma	Board Member
Swan Hill District Health	David Lyle	Board Member
Swan Hill District Health	Soo (Zoe) Ling Ding	Board Member
Swan Hill District Health	Adam Koster	Board Member
Swan Hill District Health	Rochna Banerjee	Board Member
Swan Hill District Health	Sandra Chamberlin	Chief Executive Officer
Swan Hill District Health	Chloe Keogh	Director of Clinical Care and System Improvement
Swan Hill District Health	Jonathan Sparrow	Acting Director of Clinical Care and System Improvement
Swan Hill District Health	Paul Smith	Director of Community Care
Swan Hill District Health	Kate Corrie	Acting Director of Community Services
Swan Hill District Health	Emma Pay	Acting Director of Allied Health
Swan Hill District Health	Jerry Abraham Alex	Director of Medical Services
Swan Hill District Health	Cherie Bailey	Director of Corporate Programs

Note 8.3 Related parties (continued)

Remuneration of key management personnel

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

Compensation of KMPs	**2026**	**2025**
	$'000	**$'000**
Total [i]	**1,400**	**1,910**

[i] KMPs are also reported in Note 8.1 Responsible Persons or Note 8.2 Remuneration of Executives.

Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with Swan Hill District Health, 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 Swan Hill District Health Board of Directors, Chief Executive Officer and Executive Directors in 2026 (2025: none).

Note 8.4 Remuneration of auditors

	2026 $'000	2025 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	35	33
Total remuneration of auditors	**35**	**33**

Note 8.5 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.6 Joint arrangements

	Principal Activity	Ownership Interest 2026 %	Ownership Interest 2025 %
Loddon Mallee Rural Health Alliance	Information systems	9.06	8.63

For the year ended 30 June 2026, Swan Hill District Health's share of the joint operations financials was:

	2026 $'000	2025 $'000
Total revenue and income	2,408	1,516
Total expenses	(2,439)	(1,779)
Total net result	(31)	(263)
Total other economic flows	24	(4)
Comprehensive result for the year	(7)	(267)
Total assets	2,206	1,997
Total liabilities	1,707	1,443
Total equity	499	554

Contingent liabilities and capital commitments

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