

TALLANGATTA
Health Service



ANNUAL REPORT 2025 - 2026

www.tallangattahealthservice.com.au



Empowering People for Health

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DISCLOSURE INDEX

The Annual Report of Tallangatta Health Service is prepared in accordance with all relevant Victorian Legislation. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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Other disclosures as required by FRDs in notes to the financial statements(a)(b)		
FRD 11	Disclosure of Ex gratia Expenses	F/R
FRD 103	Non-Financial Physical Assets	F/R
FRD 110	Cash Flow Statements	F/R
FRD 112	Defined Benefit Superannuation Obligations	F/R
FRD 114	Financial Instruments – general government entities and public non-financial corporations	F/R

Legislation	Requirement	Page Reference
Legislation		
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Responsible Bodies Declaration

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



Angus Beath
Board Chair
Tallangatta Health Service
27/08/2026

The Annual Report of 2025–2026 also meets Standing Directions of the Assistant Treasurer and the Financial Reporting Directions.

Auditor 2025 - 2026

Victorian Auditor General
Crowe (Agents)

Tallangatta Health Service acknowledges Aboriginal and Torres Strait Islander people as the Traditional Custodians of the land and acknowledges and pays respect to their Elders, past and present.

ATTESTATIONS

Conflict of Interest

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



Debra Harvey
Accountable Officer
Tallangatta Health Service
27/08/2026

Health Share Victoria (HSV) Purchasing Policies

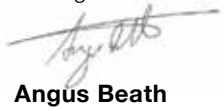
I, Debra Harvey, on behalf of Tallangatta Health Service, certify that Tallangatta Health Service is fully compliant with respect to the HSV Purchasing Policies as required by the *Health Services Act 1988* (Vic). Tallangatta Health Service has implemented appropriate internal controls, which have been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



Debra Harvey
Accountable Officer
Tallangatta Health Service
27/08/2026

Financial Management Compliance

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



Angus Beath
Responsible Officer
Tallangatta Health Service
27/08/2026

Integrity, Fraud, and Corruption

I, Debra Harvey, certify that Tallangatta Health Service has put in place appropriate internal controls and processes to ensure that Integrity, Fraud and Corruption risks have been reviewed and addressed at Tallangatta Health Service during the year.



Debra Harvey
Accountable Officer
Tallangatta Health Service
27/08/2026

Data Integrity

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



Debra Harvey
Accountable Officer
Tallangatta Health Service
27/08/2026

KEY PERSONNEL - As at 30 June 2026

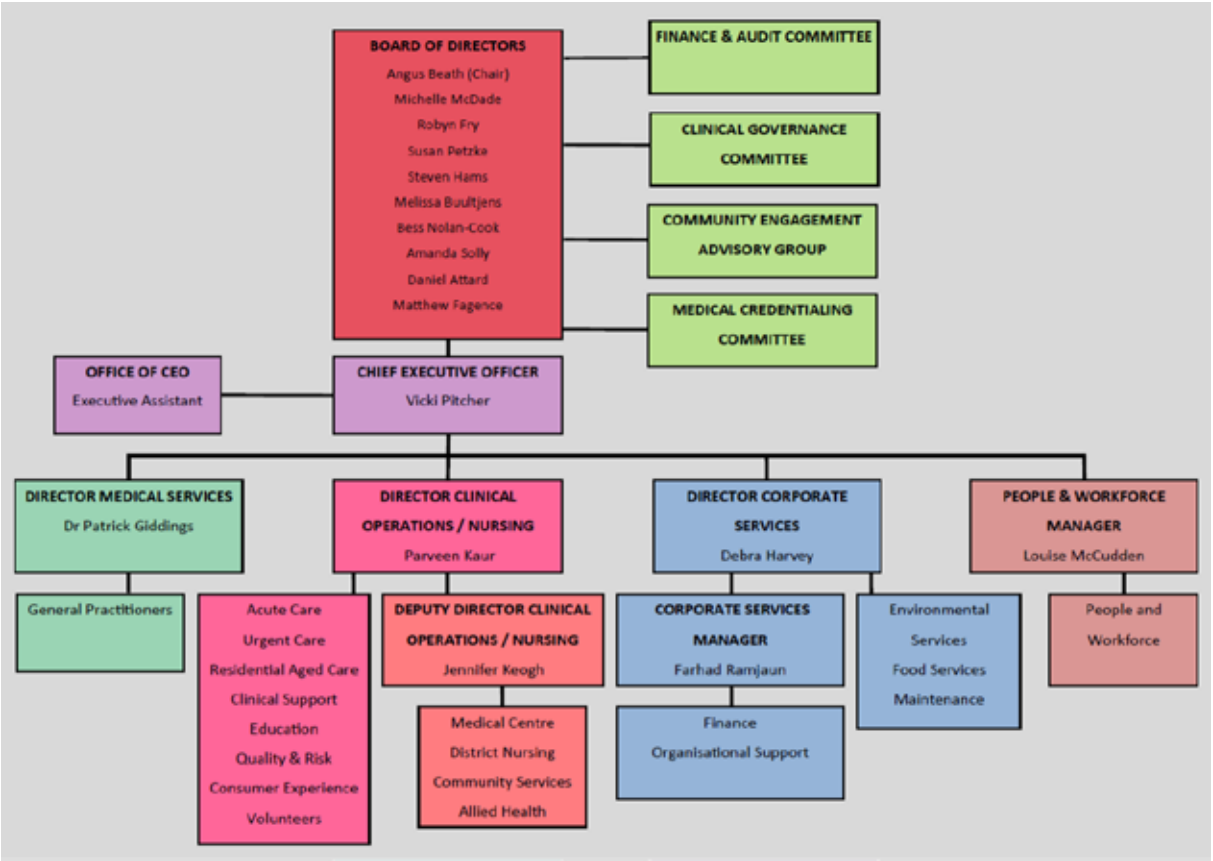
Executive Staff

Chief Executive Officer:	Vicki Pitcher – BA (Psych), Grad Dip Ed, Grad Dip Bus Comp
Director of Clinical Operations & Nursing:	Parveen Kaur – BN, MN
Director Corporate Services:	Debra Harvey

Medical Officer

Director of Medical Services:	Dr Patrick Giddings – OAM, FRACGP, FACMA, FAICD

TALLANGATTA HEALTH SERVICE ORGANISATIONAL CHART



TALLANGATTA HEALTH SERVICE OPERATIONAL PORTFOLIOS:

Chief Executive Officer
– Vicki Pitcher
- Leadership and Management
- Safe Practice and Environment
- Strategic Direction
- Consumer Engagement
- Organisational Culture
- Compliance
- Human Resource Management

Director of Clinical Operations & Nursing
– Parveen Kaur
- Continuity of Care
- Access and Patient Flow
- Clinical Effectiveness
- Quality and Safety Systems
- Accreditation
- Person Centred Care
- Clinical Workforce
- Continuous Improvement

Director of Corporate Services
– Debra Harvey
- Finance
- Environmental Services
- Information Management
- Risk Management
- Asset Management
- Procurement
- Emergency Management
- Occupational Health and Safety

BOARD CHAIR REPORT

This year has been a challenging year for Tallangatta Health Service. The Mount Lawson fire in January occupied the community and stressed all elements of the service. I am proud of the work of Tallangatta Health Service during this time supporting our residents and staff, while we were all under significant duress. The year has been one of many trials - both expected and surprising, and the resilience of the team members has shown in the way that Tallangatta Health has continued to deliver excellent service to the community.

The fine work by Vicki Pitcher and the executive team, well supported by the rest of the staff, has been demonstrated through the many compliments received by the feedback mechanism which is reported through to the Board. This provides good evidence that the people we care for every day are well looked after. The introduction of choice at the meal service has meant a significant increase in workload for the staff, who have performed admirably, exceeding the demands upon them when providing one of the most important elements of aged care - good food. The Board acknowledges this has been challenging and further applauds the outcome as our Service is in demand as a place to come.

The engagement with the State Government's Local Health Service Network has been led by Vicki and supported by the team. Tallangatta Health Service remains well regarded amongst our peers in this network, and we continue to work towards achieving excellence within this shared arena.

Before closing, I would like to call out, to thank, and to wish all the best to Vicki Pitcher as she leaves us to a well-deserved retirement. Vicki's time as the Chief Executive Officer has been characterised by a calm, steady approach, well supported by her insight and thoughtfulness as a leader in the business. I personally wish to extend my thanks to Vicki for her support to me as the Chair, and to the Board more generally, as we have worked through the many challenges a small health service faces. We will all miss her guidance and foresight, and Vicki leaves a significant legacy.



Finally, thank you to the staff of Tallangatta Health Service for their service and hard work throughout the year. Onwards and upwards for the year ahead. A special acknowledgement to Denise Gigliotti for her significant support to the Board throughout the year.



Angus Beath
Board Chair

CHIEF EXECUTIVE OFFICER REPORT

On behalf of the leadership team and staff of Tallangatta Health Service, I would like to present our Annual Report for the 2025-2026 financial year.

This is my fifth and last Annual Report as Chief Executive Officer, with my retirement in August 2026. I have been immensely proud of the work we do and have enjoyed being part of this rural community.

Tallangatta Health Service is a Small Rural Health Service which functions under both State and Federal funding streams to offer a broad range of healthcare services. These services include Residential Aged Care, Acute care, Allied Health programs, the only Medical Centre in Tallangatta or surrounding areas and Home Care programs such as District Nursing and Domestic Assistance.

With more than 200 staff (many part-time), Tallangatta Health Service plays a vital role in delivering healthcare services to keep local people living safely at home for as long as possible. This means that we know our people, and when they make the transition to aged care, we continue on that journey with them.

Entering Aged Care can be a challenging time for older members of the community as well as for their families. We are cognisant of the loss of independence and importance of ensuring that new Residents maintain connection with friends and family. We try to make this environment as warm and engaging as we can and are proud to announce the opening of our Lakeview Sensory Garden. This project started as a fundraising idea within our

Community Engagement Advisory Group (CEAG) and over two years developed into an achievable goal. The old courtyard was hot, dry and dusty and we were keen to install a sensory space that was relaxing and enjoyable. A sensory garden is an intentionally designed space featuring plants and materials that stimulate all five human senses. With a particular emphasis on Residents experiencing dementia, this garden is a safe environment that can be enjoyed alone or with visitors.

Our CEAG meets every few months and we invite community members to attend and participate to ensure we hear a range of views about how to make our organisation better. Community representation on our committees keeps us grounded and provides insight into what we need to do to meet your needs. This is one way for you to be involved at Tallangatta Health Service, and we also welcome volunteers who contribute in many ways to activity programs or providing company. This can be a day a week, a day a month or whatever time you have to give. I also encourage community members accessing our services to submit feedback about your experience with us, be it positive or negative. That is how we learn.

Tallangatta Health Service has continued to refine the dining experience for Aged Care during this period. With renovated dining rooms in both Lakeview and Bolga Court serving hot meals from bain-maries, our Residents have enjoyed more choice at mealtimes, and this has been well received. We also continue with our very popular Pet Therapy program which sees lots of canine visitors who love pats from Residents and staff alike.

Other improvements across the site include a complete refurbishment of the Medical Centre as well as upgrades to the My Community Home Care (MCHC) building. This now has a dedicated treatment room enabling District Nurses to undertake dressings and wound care. These improvements have been possible given our strong financial position during 2025-2026 resulting in an end of year surplus.

During both 2024 and 2025, Tallangatta Health Service participated in the Regional Health Infrastructure Fund (RHIF) grant program and were successful in obtaining approval and funding to install a new electrical transformer along with a larger generator. Both of these will contribute to a consistent and reliable power supply in all conditions (as you know, Tallangatta experiences both extreme heat and cold temperatures at different times of the year). This work is well underway and will be complete by the end of 2026.

Tallangatta Health Service remains part of the Hume Local Health Service Network (LHSN). This network brings 12 health services together across the Hume region to work on joint initiatives in improving healthcare programs, access and pathways. Many patients in our Acute ward transfer to and from Albury Wodonga Health (AWH) which enables local people to access care within their community. The network focuses on several key areas including improving health outcomes for Aboriginal and Torres Strait Islander people.

I would like to take this opportunity to acknowledge my Executive team, who work so hard to stay abreast of both clinical and corporate changes, updates and advancements. I extend my personal thanks to Debra Harvey (Director of Corporate Services) and Parveen Kaur (Director of Clinical Operations and Nursing) for their dedication and professionalism. Thanks also go to Denise Gigliotti, my Executive Assistant, for her untiring efforts in supporting myself and the Tallangatta Health Service Board of Directors.

Our Board of Directors provide support and solid advice and oversight to steer the health service in the right direction. They understand the importance of retaining local knowledge and services delivered by professionals who know their community. They are also passionate advocates striving for quality and excellence.



As my last report draws to a close, I thank the staff of Tallangatta Health Service for their impressive commitment and professionalism no matter what challenges are faced. I have thoroughly enjoyed my tenure and will miss many things about this wonderful organisation.



Vicki Pitcher
Chief Executive Officer

MINISTERS

Minister for Health, Minister for Ambulance Services
The Hon Mary-Anne Thomas MP (1 July 2025 to 15 April 2026)
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)

Minister for Disability, Minister for Children
The Hon Lizzie Blandthorn MP (1 July 2025 to 30 June 2026)

TALLANGATTA HEALTH SERVICE
Board, Office Bearers, and Board Committees as at 30 June 2026

Board Directors 2025-26

Mr Angus Beath (Board Chair)
Ms Michelle McDade
Ms Bess Nolan-Cook
Ms Susan Petzke
Ms Robyn Fry
Ms Amanda Solly
Ms Melissa Buultjens
Mr Steven Hams
Mr Daniel Attard
Mr Matthew Fagence

Consumer Engagement Advisory Group

Jo Wade (external independent; Chair)
Ms Michelle McDade
Mr Angus Beath
Ms Bess Nolan-Cook

Clinical Governance Committee

Ms Melissa Buultjens (Chair)
Mr Angus Beath
Ms Michelle McDade
Ms Amanda Solly
Mr Daniel Attard
Dr Pat Giddings
Dr Nicholas Sharrock (external independent)

Finance & Audit Committee

Mr Steven Hams (Chair)
Ms Robyn Fry
Ms Susan Petzke
Mr Matthew Fagence
Ms Amanda Solly

BOARD & BOARD COMMITTEE MEETING ATTENDANCE

Board

Consists of elected Board Directors and Executive representation

Board Meetings												Total Meetings Attended
Meeting Attendance	2025					2026						
	Jul	Aug	Sep	Oct	Nov	Jan	Feb	Mar	Apr	May	Jun	
ATTARD, Daniel	✘	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	10/11
BEATH, Angus	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	11/11
BUULTJENS, Melissa	✔	✔	✘	✔	✔	✔	✔	✔	✔	✔	✔	10/11
FAGENCE, Matthew	✔	✔	✔	✘	✔	✔	✔	✔	✔	✔	✔	10/11
FRY, Robyn	✔	✔	✘	✔	✔	✔	✔	L/A	L/A	L/A	L/A	6/7
HAMS, Steven	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	✔	11/11
McDADE, Michelle	L/A	L/A	✔	✔	✔	✔	✔	✔	✔	✔	✘	8/9
NOLAN-COOK, Bess	✔	✘	✘	✔	✔	✔	✔	✘	✔	✔	✘	7/11
PETZKE, Susan	✘	✔	✔	✘	✔	✔	✔	✔	✔	✔	✔	9/11
SOLLY, Amanda	✔	✔	✔	✘	✔	✔	✔	✘	✔	✔	✔	9/11

No Board meeting held in December 2025
L/A – Leave of Absence.
(Michelle McDade on leave of absence, July and August. Robyn Fry on leave of absence, March – June)

Finance & Audit Committee

Consists of five elected Board Directors and Executive representation

Directors (as at 30 June 2026)	Number of meetings held	Total Board attendances for year
5	4	17

Clinical Governance Committee

Consists of five elected Board Directors, two nominated community members, and Executive representation

Directors (as at 30 June 2026)	Number of meetings held	Total Board attendances for year
5	6	25

Community Engagement Advisory Group

Consists of three elected Board Directors, six nominated community members, and Executive representation

Directors (as at 30 June 2026)	Number of meetings held	Total Board attendances for year
3	3	6

OUR STORY

Tallangatta Health Service is a public hospital established under the *Health Services Act 1988* (Victoria) and is delegated its functions by the Minister of Health. Tallangatta Health Service is a small rural health service funded by the (Victorian) Department of Health to provide public health services; and aged care funding from the Australian Government Department of Health and Aged Care.

Our service operates within a Strategic Direction 2018-27 with a vision of *'Empowering People for Health'*.

Our strategic priorities are:

Our care is relevant, safe, high quality and responsive;
Our infrastructure is planned for future needs;
Our partnering with communities cultivates connection;
Our workforce is adaptive, skilled and compassionate

Reporting of strategic priority progress is provided regularly to the Board outlining the achievements towards our vision and each strategic priority.

WHO WE SERVE

Tallangatta Health Service has been providing local health services to the community of western Towong Shire and surrounding communities for over 100 years. We have an ageing population with emerging growth in the younger age groups. The health service is located next to the picturesque Lake Hume foreshore in Tallangatta.

Tallangatta Health Service works in partnership in the delivery of safe, person-centred quality care. Key partners include, but are not limited to:

- Health providers in the Hume area
- Towong Alliance - Towong Shire, Corryong Health, Walwa Bush Nursing Centre
- Local Health Service Network
- Albury-Wodonga Health
- Local Public Health Unit
- Murray Primary Health Network
- Ambulance Victoria
- Consumers and community

HOW WE SERVE

An important part of our culture of care are our values which guide expected behaviours toward all our interactions with people we serve and with whom we work. Our values reflect ICare:

- **Integrity**
- **Caring**
- **Adaptable**
- **Respect**
- **Excellence**

Our services are also provided in a best practice framework and are currently accredited under the National Safety and Quality Health Service Standards for acute care, Aged Care Quality Standards for residential aged care and community care, General Practice Standards for the Medical Centre, and NDIS certification.

SERVICES WE PROVIDE

Our services are located onsite and within the community, consisting onsite of an acute hospital, residential aged care, medical centre and allied health. Our community services are delivered in people's homes or within a community setting.

Acute Care

Consists of 10 beds providing:

- General/Sub Acute Care
- Post-Surgical/Medical Care
- Palliative Care
- Rehabilitation Care

Urgent Care

Our urgent care room is available for emergency care 24 hours a day, seven days a week. It generally cares for people after hours providing medical treatment that a General Practitioner would normally provide. Telehealth between Tallangatta Health Service and the Victorian Virtual Emergency Department (VVED) enable a consultation with a medical officer. Any person presenting with higher care needs is transferred to Albury Wodonga Health.

Transition Care Program

Transition Care provides short term care that aims to optimise the functioning and independence of older people after an acute hospital episode. This program operates from our acute ward.

Residential Aged Care

Bolga Court is a fully accredited 36 bed aged care facility providing permanent residential, ageing in place care, and respite aged care.

Lakeview Nursing Home is a fully accredited 15 bed facility providing high level permanent residential and respite aged care.

Medical Centre

The Medical Centre provides general practitioner and other health professional services to the community, residential aged care, acute hospital and clients of funded services.

Primary Care and Allied Health

A variety of services are provided in primary care. These include Diabetes Education, Women's Health, Men's Health, Occupational Therapy, Podiatry, Physiotherapy, and Dietetics.

Home and Community Care

Home and Community Care services delivered include home maintenance, personal care, domestic assistance, meals on wheels, allied health, district nursing and planned activity groups. These services are provided to eligible clients, as assessed against My Aged Care criteria, or to fee paying clients. The Commonwealth Home Support Program (CHSP), National Disability Insurance Scheme (NDIS), Home Care Packages (HCP), Program for Younger People (PYP) and Veterans Home Care (VHC) are specific programs within this service.

SERVICE SUPPORTS

Workforce - our people

We employ approximately 210 staff across all our services in a culture of 'Together We Care'.
Our health professional workforce is multi-disciplinary with a dedicated Nursing and Allied Health team and General Practitioner medical support. Our nursing division is led by our Director of Clinical Operations and Nursing and comprises of a Nurse Practitioner, Credentialed Diabetes Educator, Registered Nurses, Infection Prevention Control Coordinator, Clinical Educators, Enrolled Nurses, Health Care Workers, and Lifestyle and Leisure Team. Our medical division is led by our Director of Medical Services who provides clinical leadership to our General Practitioner workforce who support both our Medical Centre and other clinical services. Our allied health team offers a range of professions such as Physiotherapy, Podiatry, Social Work, Occupational Therapy, Dietetics and Allied Health assistants.

Our Corporate Services team is responsible for financial governance and reporting, fire safety, environmental management, contract management and procurement oversight. Our Corporate Services team work collaboratively with our clinical workforce in supporting safe quality care. This workforce provides a range of services underpinning our operations including Administration, People and Workforce, Quality, Environmental Services, Information Technology, Finance, Maintenance / Grounds and Food Services.

All of our services are delivered within a risk and quality management framework.

Volunteer Program – our community supports

Tallangatta Health Service has a dedicated, passionate group of volunteers who support residents and community clients to be as independent as possible and to live well.

DISCLOSURES and STATEMENTS of COMPLIANCE

BUILDING ACT 1993

Tallangatta Health Service works within the building and maintenance provisions of the *Building Act 1993* and has completed and submitted all relevant information in regard to Annual Essential Safety Measures Report and Fire Safety Certificates for 2025-26.

Tallangatta Health Service maintains compliance through annual reporting to the Department of Health (DH) Victoria and the Asbestos Register.

Major works projects during 2025-26 included upgrades to My Community Home Care, Medical Centre and Lakeview Courtyard to increase resident and patient experience and safety when using these areas.

Tallangatta Health Service has an internal maintenance request system and a preventative maintenance program. Annual preventative maintenance is completed by contractors to meet compliance.

An annual maintenance schedule is updated as required with all regulatory compliance inspections maintained. Records are kept by the internal maintenance department.

During the 2025-26 period, there were no emergency orders or building orders issued in relation to buildings. No buildings were brought into conformity with building standards during the reporting period.

CARER'S RECOGNITION 2012

The *Carers Recognition Act 2012* formally acknowledges the important contribution that people in care relationships make to the community and recognises the unique knowledge carers have of the person in their care. Tallangatta Health Service policies, procedures, and service practices recognise the valuable roles of carers and the importance of involving them appropriately in care.

The Health Service has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012*. These include:

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community;
- supporting staff awareness and understanding of the care relationship principles set out in the Act;
- considering the care relationships principles when developing policies, supporting employees and delivering services; and
- supporting the implementation of relevant priority actions under the Victorian Carer Strategy 2025-2035.

FREEDOM OF INFORMATION ACT 1982

The *Freedom of Information Act 1982* provides the public with the means to obtain health record information held by the Health Service.

During 2025-26, Tallangatta Health Service received one application. This request was not from Members of Parliament, or from the media. The request was from the general public.

Tallangatta Health Service made one Freedom of Information (FOI) decision during the 12 months ended 30 June 2026, within the statutory time periods.

Of the decision made, the applicant was granted access to documents in full. The number of days to decide the request was eleven days.

During 2025-26, no requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner, nor did they progress to the Victorian Civil and Administrative Tribunal (VCAT).

Further information about FOI may be found on the Office of the Victorian Information Commissioner website at: https://ovic.vic.gov.au/ or by accessing the *Freedom of Information Act 1982* at: https://www.legislation.gov.au/Details/C2018C00263

When making an FOI request, applicants should ensure requests are in writing, clearly identify what types of material/documents are being sought and be accompanied by the application fee to be a valid request. FOI requests can be made through contacting Tallangatta Health Service on 02 6071 5200 or emailing THS@ths.org.au

Fees and charges are set in accordance with the Freedom of Information (Access Charges) Regulations 2014. As at 1 July 2025 the application fee was $33.60. Access charges may also be payable for the search and creation of documents.

WORKFORCE INCLUSION POLICY

Tallangatta Health Service remains committed to fostering a workplace culture that values diversity, equity, inclusion and belonging. We strive to build and sustain a workforce that reflects the diverse communities we serve, recognising that an inclusive environment strengthens participation, innovation, and service delivery.

Our people are respected, valued and supported regardless of age, cultural background, ethnicity, disability, religion, socioeconomic status, gender, sexual orientation or gender identity. Through the implementation of key strategic initiatives, including the Diversity, Access and Inclusion Plan 2023-26, the Gender Equality Action Plan (GEAP) and our Reflect Reconciliation Action Plan, we continue to embed inclusive practices across all areas of the organisation.

Key diversity and inclusion achievements during 2025-26 included:

- Successfully submitted our Gender Equality Action Plan (GEAP) Progress Report and launched our new Gender Equality Action Plan, strengthening our commitment to advancing gender equality across the organisation.
- Continued implementation of Gender Equality Action Plan initiatives, including the completion of Gender Impact Assessments (GIAs) for new and revised programs. We are further embedding GIA learnings into organisational decision-making and practice to support equitable outcomes, through targeted training.
- Ongoing leadership and support from the designated Diversity and Inclusion (D&I) Advisor to drive organisational commitments and strategic objectives in diversity, equity and inclusion.
- Commenced development of a new Diversity & Inclusion Plan to guide future priorities and actions in creating a more inclusive, equitable and welcoming workplace.
- Established a dedicated and passionate Reconciliation Action Plan (RAP) Committee, creating a strong foundation for advancing cultural safety, reconciliation and meaningful engagement across the organisation.
- Strengthened relationships with local Aboriginal communities and stakeholders through ongoing consultation, collaboration and partnership building activities.
- Launched new uniforms featuring commissioned artwork by local Aboriginal artist Tamara Murray, celebrating Aboriginal culture and strengthening the visibility of cultural inclusion across the organisation.
- Participated in and advocated for local initiatives that promote diversity, inclusion and belonging, including recognition of key awareness and celebration days.
- Ongoing commitment to cultural safety, reconciliation and strengthening relationships with Aboriginal and Torres Strait Islander people, through implementation of actions that have come out of the RAP Working Group.
- Representation and participation on the Local Safety Committee, chaired by Victorian Police.

LOCAL JOBS FIRST ACT 2003

Tallangatta Health Service abides by the Victorian Local Jobs First Policy. There were no new contracts commenced during the reporting period to which this policy applied.

NATIONAL COMPETITION POLICY

Tallangatta Health Service ensures that in accordance with government policy, competitive neutrality requirements were met as per the Competitive Neutrality Policy Victoria and subsequent reforms.

OCCUPATIONAL HEALTH AND SAFETY

Health and Wellbeing is paramount, and Tallangatta Health Service has a preventative approach to Occupational Health & Safety and complies with the *Occupational Health & Safety Act 2004*. The organisation monitors its compliance through an Occupational Health and Safety Committee who meets monthly to work together to ensure that we provide and maintain a safe and healthy workplace. The Committee comprises trained Health and Safety representatives, staff representatives and management representatives. The Occupational Health and Safety Committee is complemented and proactively supported by the Staff Health and Wellbeing Committee which focuses on a broad range of initiatives to support the physical and psychological needs of staff.

Tallangatta Health Service's approach to managing workers compensation and injury management is early intervention, collaboration and consultation between stakeholders, a positive reporting culture, and an effective Occupational Health Safety and Environment Committee. Staff injuries and hazards in the workplace are reported and followed up via the Victorian Health Incident Management System (VHIMS). We support our staff through the provision of training to reduce the risk of workplace injury and, if an injury does occur which impacts a staff members' ability to perform their duties, provide a comprehensive return to work program.

In addition to our preventative maintenance program, all Tallangatta Health Service infrastructure undergoes a hazard and risk inspection as per an annual calendar, with action plans placed against any risks identified.
Key trend analysis on occupational health and safety events and resolution is also carried out each month, incorporated into the VHIMS reporting which promotes a diligent and timely coordination of any hazard or event response and governance. Improving awareness with regards to Occupational Violence and Aggression has been a focus this year and will continue to be an area of focus in 2025-26.

OCCUPATIONAL HEALTH AND SAFETY DATA

OCCUPATIONAL HEALTH AND SAFETY STATIS-TICS	2023-24	2024-25	2025-26
The number of reported hazards/incidents for the year per 100 FTE	21.28	68.10	26.4
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	2.66	1.72	0.43
The average cost per WorkCover claim for the year	$290,195	$134,034	$179,765

PUBLIC INTEREST DISCLOSURE ACT 2012

The *Public Interest Disclosure Act 2012* (Vic) aims to ensure openness and accountability by encouraging people to make disclosures about improper conduct within the public sector without fear of reprisal, offering them protection when they do so. It provides certain protections for people who make a disclosure, or those who may suffer detrimental action in reprisal for making a disclosure. An essential component of this protection is to ensure that information connected to a protected disclosure, including the identity of a discloser and the contents of that disclosure, is kept confidential. There have been no public interest disclosures made in relation to Tallangatta Health Service under the Act in 2025-26 .
The Public Interest Disclosures Policy is available to all staff via our Prompt document management system.

DISCLOSURE REVIEW AND STUDY EXPENSES

Tallangatta Health Service did not undertake any reviews or studies during 2025-26 .

SAFE PATIENT CARE ACT 2015

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

SOCIAL PROCUREMENT ACTIVITIES

Tallangatta Health Service is committed to expanding its commitment to Social Procurement. For the reporting year Social Procurement purchasing was very limited. Tallangatta Health Service continues to work with other Health Services in the region to identify and source local social procurement opportunities.

SOCIAL PROCUREMENT FRAMEWORK METRICS 2025-26

All suppliers	
Number of suppliers	220
Total spent with suppliers	$4,216,564.45
Social benefit suppliers	
Number of social benefit suppliers	0
Total spent with social benefit suppliers	$0
Objective: Opportunities for Victorian Aboriginal people	
Outcome: Purchasing from Victorian Aboriginal businesses	
Number of Victorian Aboriginal businesses engaged	1
Total expenditure with Victorian Aboriginal businesses (excl. GST)	$5,000

EMERGENCY PROCUREMENT

Nil reports.

PROCUREMENT COMPLAINTS

Nil reports.

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

The total ICT expenditure incurred during 2025-26 is $1,997,077 (excluding GST) with the details shown below.

Business As Usual (BAU) ICT expenditure	**Non Business As Usual (non BAU) ICT expenditure**		
Total (excluding GST)	(Total=Operational expenditure and Capital Expenditure) (excluding GST) (a) + (b)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b
$1,997,077	$-	$-	$-

DETAILS OF CONSULTANCIES (UNDER $10,000)

In 2025-26, there were three consultancies where the total fees payable were less than $10,000. The total expenditure incurred during 2025-26 in relation to these consultancies is $7,725 (excl. GST).

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

In 2025-26 there was one consultancy where the total fees payable to the consultant were $10,000 or greater. The total expenditure incurred during 2025-26 in relation to this consultancy is $35,428 (excl. GST).

Consultant	**Purpose of Consultancy**	**Start Date**	**End Date**	**Total Approved Project Fees**	**Expenditure 2025-26 (Excl GST)**	**Future Expenditure (Excl GST)**
JWP Architects	Architectural services for aged care bariatric room application project	May 2026	Jun 2026	$35,428	$35,428	N/a

GRANTS AND TRANSFER PAYMENTS

Nil reports.

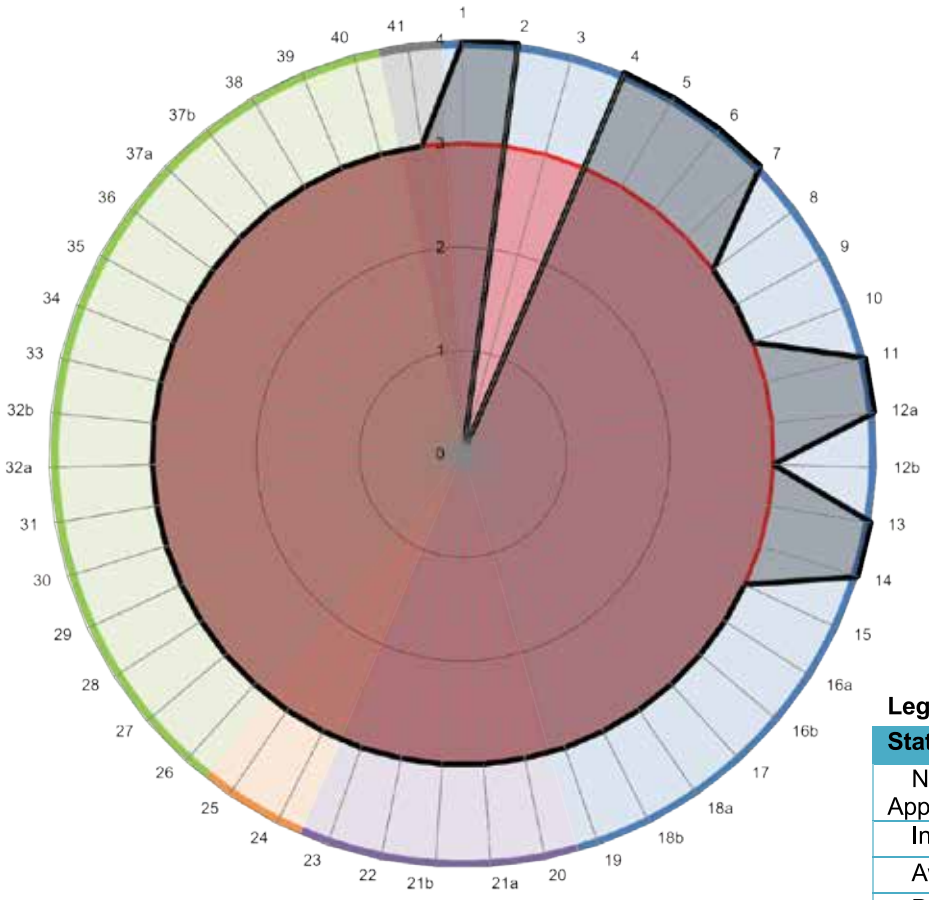
ASSET MANAGEMENT ACCOUNTABILITY FRAMEWORK (AMAF) MATURITY ASSESSMENT

The following sections summarises Tallangatta Health Service assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the Department of Treasury and Finance website (https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework).

Tallangatta Health Service targets maturity rating is 'competent'. This means that the systems and processes of Tallangatta Health Service are fully in place, consistently applied and systematically meeting the AMAF requirement, and includes a continuous improvement process to expand system performance above AMAF minimum requirements.

Compliance and maturity rating tool

Asset management maturity



Legend

Status	Scale
Not Applicable	N/A
Innocence	0
Awareness	1
Developing	2
Competence	3
Optimising	4
Unassessed	U/A

Target

Overall

Requirements 1 to 19 – Leadership and Accountability
Tallangatta Health Service has met and sometimes exceeded the targeted maturity level under the Leadership and Accountability requirement.
Requirements number 3 and 10 are not applicable given that Tallangatta Health Service does not outsource the asset management function.

Requirements 20 to 23 – Planning
Tallangatta Health Service has met the targeted maturity level under the Planning requirement.

Requirements 24 and 25 – Acquisition
Tallangatta Health Service has met the targeted maturity level under the Acquisition requirement.

Requirements 26 to 40 – Operation
Tallangatta Health Service has met and in one occasion exceeded the targeted maturity level under the Operation requirement.

Requirement 41 – Disposal
Tallangatta Health Service has met the targeted maturity level under the Disposal requirement.

OCCUPATIONAL VIOLENCE

Occupational violence statistics	2025-2026
1. Workcover accepted claims with an occupational violence cause per 100 FTE	0
2. Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
3. Number of occupational violence incidents reported	28
4. Number of occupational violence incidents reported per 100 FTE	22.1
5. 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 the course of a planned or unplanned Code Grey, the incident must be included.

Accepted Workcover claims – accepted Workcover claims that were lodged in 2025-26.

Lost time – is defined as greater than one day.

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

ADDITIONAL INFORMATION AVAILABLE ON REQUEST

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

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

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

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

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

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

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

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

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

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

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

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

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

l) details of all consultancies and contractors including:

   i) consultants/contractors engaged;

   ii) services provided; and

   iii) expenditure committed to for each engagement

This information is available on request from:

Tallangatta Health Service Director of Corporate Services

Phone: (02) 6071 5200 Email: THS@ths.org.au

STRATEGIC PRIORITIES FOR 2025-2026

The Statement of Priorities is the key document of accountability between the Department of Health and Tallangatta Health Service.

The Purpose of the Statement of Priorities identifies the Victorian Government's priorities and policy directions in the Victorian Department of Health Strategic Plan 2023-27. Tallangatta Health Service's Statement of Priorities contributes to the achievement of the Government's key priorities in 2025-26 through the articulation of the following specific Actions and Deliverables.

STRATEGIC PRIORITIES FOR 2025-2026

In 2025-26 Tallangatta Health Service contributed to the achievement of the Victorian Government's commitments by:

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.	
Align with the Victorian Clinical Governance Framework to strengthen clinical governance systems, ensuring safe, high-quality care	
Deliverables	**Achievements / Outcome**
Demonstrate high quality care in which consumer engagement and input is actively sought, facilitated and used to drive system change to improve consumer experience and outcomes	**Achieved** Commentary: Successful accreditation: • NDIS mid-term audit • Medical Centre RACGP • National Safety and Quality Standards Consumer Engagement Advisory Group meets quarterly with good participation from local community. Bi-monthly Food Focus Group with consumers and Bi-monthly Residents meeting.
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** Commentary: • Governance Committee oversight of quality and safety. • Clinical case reviews and root cause analyses. • Quarterly Quality Indicator reporting (Aged Care). • Audit program with action tracking. • Quality improvement projects informed by data. • Incident reporting and trend analysis. • Just Culture approach to incident management. • Open disclosure processes. • Consumer feedback and complaints reporting. • Governance reporting to Executive and Board. • Multidisciplinary review of significant clinical events. • Compliance monitoring against the Victorian Clinical Governance Framework (completion of Safer Care Victoria Maturity Matrix Self-Assessment). • Continuous monitoring of risks, outcomes and improvement initiatives. • Co-design and partnering with consumers including focus groups.

Health services are able to show evidence of a comprehensive training program approach that includes performance management, accountability, and continuous improvement.	**Achieved** Commentary: • Mandatory training program. • Orientation and Induction. • Strong Education team. • Annual Performance Reviews. • Attendance at external education and professional development programs. • External education, conferences and seminars.

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.	
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.	
Deliverables	**Achievements / Outcome**
Deliver the key initiatives outlined in the Budget Action Plan within Government parameters.	**Achieved** Commentary: Achieved with surplus
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.	**Ongoing** Commentary: Implementation of MEX maintenance software program will enable the analysis of infrastructure and assets at risk and ultimately minimise costs due to identifying issues earlier.
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** Commentary: International recruitment program during 2024-25 has led to a reduction of Agency expenses in the 2025-26 year. This cost saving is allowing greater resourcing of service delivery staff to improve patient/resident safety and experience.

A stronger workforce	
We strive to foster an equitable, skilled and supported workforce that builds professional capabilities to meet current and future roles.	
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.	
Deliverables	**Achievements / Outcome**
Implement processes to sustain workforce supply and fulfil 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** Commentary: • Leadership training for Managers – Values based training with renown Executive Coach. • Progressed our Gender Equality Action Plan and met our reporting obligations. • Increased access to flexible work arrangements and improved rostering practices. • Introduced wellbeing, mental health or psychological safety initiatives – introduction of site Contact Officers. • Reduced workplace injuries - Workcover claims remain low. • Improved recruitment and onboarding experience processes – Introduced LiveOnboard and embedded LiveHire. • Strengthened workforce planning and talent pipeline initiatives. • Improved diversity, equity and inclusion awareness and practices. • Increased staff participation in mandatory training and performance appraisal programs. • Demonstrated workforce stability that contributed to safe, high-quality patient care.
Collaborate with the department to improve workforce data analytics, generate actionable insights, and enhance strategic planning.	**Ongoing** Commentary: • Improved organisational reporting and dashboards to support data driven decision making. • Data, performance measures, and key organisational indicators were regularly reviewed through established meetings and committee structures, enabling informed decision-making and accountability for action. • Supported strategic workforce planning and decision-making. • Enhanced diversity and gender equality reporting. • Collaborated with the Department on workforce planning initiatives; supported additional Graduate Registered Nurse positions and created a Nurse Practitioner Candidate position.

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.	
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.	
Deliverables	**Achievements / Outcome**
Deliver high-quality cultural safety training to all executives and staff using independent, expert, community-controlled organisations or a registered Aboriginal business.	**Achieved** Commentary: All staff are required to undertaken mandatory virtual training in Aboriginal Cultural Awareness through the Kineo training platform. This bespoke training was developed for Victorian health services by a group of Indigenous and non-Indigenous representatives from the Wandeat Bangoongagat Project Group. Further, we have commenced staff training in Aboriginal Cultural Competency – being an effective ally. This training is being delivered through Girraway Ganyi, an Aboriginal owned and operated consultancy firm. To capture all staff, this will be an ongoing action.
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.	**Ongoing** Commentary: Tallangatta Health Service are active participants in the Hume Region Chief Executive Officer Aboriginal Health Forum. This group consists of Chief Executive Officers from the Hume Regional Network and local Aboriginal corporations - Mungabareena Aboriginal Corporation, Albury Wodonga Aboriginal Health Service and the Albury Wodonga branch of the Victorian Aboriginal Children's Corporation. The forum aims to provide a consistent approach to improving Aboriginal and Torres Strait Islander cultural safety and access to healthcare across the region. We have also connected with On Country Pathways, an organisation based in Wodonga which, among many things, assists with work experience and entry level work placements for local Aboriginal people. We are currently consulting with their leadership and operational teams and exploring placement opportunities for young people within Tallangatta Health Service. Internally, we have established a Reconciliation Action Plan Working Group, made up of executives and staff from a variety of areas. We are consulting widely on the needs of local Aboriginal communities and are being guided by experts and those with lived experience, especially for developing new programs and services.
Ensure culturally appropriate systems for identifying Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways.	**Ongoing** Commentary: We have an informal agreement with Albury Wodonga Health for referrals to their Aboriginal Liaison Officers, who can provide culturally appropriate support and advice.

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.	
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.	
Deliverables	**Achievements / Outcome**
Meet all objectives agreed to in the Local Health Service Network *Statement of Expectations* across priority areas (access, equity and flow, workforce, safety and quality, and shared services).	**Achieved** Commentary: The Hume Local Health Service Network has successfully met all objectives outlined in its Statement of Expectations, demonstrating strong performance across access, equity and flow; workforce; safety and quality; and shared services. Overall, targets have been achieved, supported by the successful recruitment of key Network staff. Where delays have occurred, these have been appropriately communicated to, and endorsed by, the Department of Health. The Hume Network has established robust collaboration and governance arrangements through a comprehensive foundation process, shaped by active contributions from all member health service Chief Executive Officers and Board Chairs. Broad Health Service representation across committees supports collective, system-focused decision-making, strengthening the Network's ability to respond to challenges and improve health outcomes across Hume region. This work has positioned the Network to enable genuine, sustained collaboration. The Network finalised its Strategy 2026–2028 following extensive consultation with members. The Strategy provides a clear three-year roadmap to strengthen collaboration, improve equitable access, and enhance the quality and sustainability of health services across the Network. Bringing together twelve public health services, the Network is focused on improving system effectiveness and efficiency through coordinated planning, shared expertise, and reduced duplication.

PART B: PERFORMANCE PRIORITIES

HIGH QUALITY AND SAFE CARE		
Key performance measure	**Target**	**Result**
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	98%
Adverse events		
Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event	All RCA reports submitted within 30 business days	N/A
Aged care		
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	Achieved
Patient experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	N/A *
Aboriginal Health		
Difference between the percentage of Aboriginal patients and non-Aboriginal patients who left against medical advice	0%	N/A**

*Less than 10 responses were received for the period due to the relative size of the health service
** No Aboriginal and/or Torres Strait Islander patients during the reported period, or the denominator of either percentage is less than 10.

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%	73%*

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

EFFECTIVE FINANCIAL MANAGEMENT		
Key performance measure	**Target**	**Result**
Finance		
Operating result ($m)	0.00	0.10
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	0.92
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

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

PART C: ACTIVITY AND FUNDING

FUNDING TYPE	2025-2026 ACTIVITY ACHIEVEMENT	UNITS
AGED CARE		
Residential aged care	17,185	Bed Days
HACC	592	Service Hours
PRIMARY CARE		
Community health / primary care programs	697	Service Hours

TABLE 6: FINANCIAL INFORMATION

FINANCIAL INFORMATION					
	2026 $	2025 $	2024 $	2023 $	2022 $
OPERATING RESULT*	95,567	542,513	(690,585)	0	(93,509)
Total revenue	22,062,314	19,846,075	18,280,544	16,282,364	15,456,926
Total expenses	23,540,383	21,251,507	(19,864,356)	(17,452,265)	(15,909,472)
Net result from transactions	(1,478,069)	(1,405,432)	(1,583,812)	(1,169,901)	(452,546)
Total other economic flows	(43,761)	10,107	77,645	(17,440)	71,467
Net result	(1,434,308)	(1,415,539)	(1,506,167)	(1,187,341)	(381,079)
Total assets	35,025,710	33,822,378	33,683,042	18,283,396	18,726,757
Total liabilities	15,567,332	12,929,692	11,374,817	9,937,074	9,444,166
Net assets/Total equity	19,458,378	20,892,686	22,308,225	8,346,322	9,282,591
* The Operating result is the result for which the health service is monitored in its Statement of Priorities					

The operating result for the year is a surplus of $95,567. The surplus is due to efficiencies in back office functions.

TABLE 7: RECONCILIATION OF NET RESULT FROM TRANSACTIONS AND OPERATING RESULT

	2025-2026 $
Operating result *	95,567
Capital purpose income	428,346
Specific income	463,940
Expenditure for capital purpose	(191,117)
Depreciation and amortisation	(2,274,805)
Net result from transactions	(1,478,069)

Bankers 2025-2026

Commonwealth Bank

STAFF ANALYSIS

Hospitals labour category	**JUNE current month FTE**		**Average Monthly FTE**	
	2025	2026	2025	2026
Nursing	57.08	58.71	54.78	62.84
Administration and Clerical	13.29	17.49	13.47	16.34
Medical Support	5.05	5.51	4.71	4.97
Hotel and Allied Services	31.91	33.04	33.25	32.22
Medical Officers	2.21	2.35	2.15	2.28
Hospital Medical Officers	0	0	0	0
Sessional Clinicians	0	0	0	0
Ancillary Staff (Allied Health)	7.96	6.62	7.36	7.77
TOTAL	117.50	123.72	115.72	126.42

Application of Employment and Conduct Principles

Tallangatta Health Service is committed to the application of the employment and conduct principles and all employees have been correctly classified in workforce data collections.

Environmental Performance

Tallangatta Health Service reports on environmental performance on a regular basis to the Department of Health through the department's Environmental Data Management System and is a member of Global Green Healthy Hospitals. The table below provides Tallangatta Health Service performance for the 2025-26 financial year.

ENVIRONMENTAL REPORTING			
	2025-26	**2024-25**	**2023-24**
Total greenhouse gas emissions (tonnes CO2e)			
Total Scope 1 greenhouse gas emissions (tonnes CO2e)	108.11	93.4	97
Total Scope 2 greenhouse gas emissions (tonnes CO2e)	457.26	450.25	382
Total Scope 3 greenhouse gas emissions (tonnes CO2e)	139.31	126.55	137
Net greenhouse gas emissions (tonnes C02e)	704.68	670.2	616
Electricity production and consumption			
Electricity Purchased (MWh)	586.23	584.74	581
Electricity Generated (MWh)	20.28	26.37	26
Greenhouse gas emissions (tonnes CO2e)	457.26	450.25	459
Stationary fuel use			
Liquefied Petroleum Gas (kL)	34.37	24.07	22
Diesel Oil in Building (kL)	0.13	0.15	1.4
Greenhouse gas emissions (tonnes CO2e)	53.53	38	38
Transportation			
Vehicle Fleet Total energy used [MJ]	806	816	874
Greenhouse gas emissions (tonnes CO2e)	54.58	55.5	59
Water Consumption			
Potable water (millions of litres)	10.63	5.82	7.82
Greenhouse gas emissions (tonnes CO2e)	14.92	9.52	13.12
Waste and Recycling			
Total waste generated (kg)	36,310	35,970	48,483
Greenhouse gas emissions (tonnes CO2e)	28.35	36.44	48.19
Sustainable buildings and infrastructure			
Tallangatta Hospital NABERS – Energy Rating	2.5 Stars	2.5 Stars	2.5 Stars

FACTORS INFLUENCING ENVIRONMENTAL IMPACTS			
	2025-26	**2024-25**	**2023-24**
Floor space (m2)	5,282	5,282	5,282
Separations	55	57	43
In-Patient Bed Days	2,647	1,699	1,186
Aged Care Bed Nights	17,185	16,278	16,828

BENCHMARKS 2025-26			
	2025-26	**2024-25**	**2023-24**
Normalised greenhouse gas emissions			
Emissions per unit of floor space (kgCO2e/m2)	111	111	117
Emissions per unit of separations (kgCO2e/separations)	10,285	10,259	14,326
Emissions per occupied bed day (kgCO2e/OBD)	33	33	34
Normalised stationary energy consumption			
Energy per unit of floor space (GJ/m2)	0.58	0.52	0.54
Energy per separation (GJ/Separations)	0.55	0.62	0.65
Energy per occupied bed day (GJ/OBD)	0.28	0.30	0.15
Normalised water consumption			
Water per unit of floor space (kL/m2)	2.01	1.10	1.48
Water per separation (kL/Separations)	187	102	182
Water per occupied bed day (Kl/OBD)	0.54	0.32	0.46
Waste and recycling			
Waste to landfill per patient treated (kg waste/PPT)	1.43	1.56	2.05
Recycling rate %	22%	22%	24%
Utility expenditure rates			
Electricity ($000s)	139.86	140	134
Liquefied Petroleum Gas ($000s)	26.52	11.63	14
Diesel Oil in Building ($000s)	N/A	0.26	2
Potable Water ($000s)	30.62	16.35	18
Normalised utility expenditure rates *(Electricity, LPG, Diesel Oil in Buildings and Potable Water)*			
Expenditure per unit of floor space m2)	0.032	0.031	0.033
Expenditure per separation ($000's/Separations)	3.025	3.917	4.005
Expenditure per occupied bed day ($000's/OBD)	8.39	9.37	0.010
Transportation Energy			
Petrol (E10)	45506.90	2361.50	0.00

Highlights During the Year

Strategic Priority 1- Our Care is relevant, safe, high quality, and responsive
Vaccination program (COVID-19, RSV and Influenza) for Staff and Residents
Outreach programs to deliver rehabilitation for Osteoarthritis
Consistent access to General Practitioners in Medical Centre
Increased occupancy in Acute and Aged Care
Star Ratings for Aged Care: 4 Stars for Lakeview and 4 Stars for Bolga Court
Successful accreditation against National Safety and Quality Standards
4M's Model of Care for Older Persons
Strategic Priority 2 - Our Infrastructure is planned for future needs
Work commenced on new Transformer to improve reliability
Refurbishment of Medical Centre and My Community Home Care
New website, new logo and updated brochure suite
New treatment rooms in Medical Centre and MCHC
Refreshed garden beds with native plants across Bolga Court
Lakeview Sensory Garden
Renovated dining rooms in Aged Care
Strategic Priority 3 - Our Partnering with community cultivates connections
Support for Men's Shed and Community Garden
Actively engaging with Resident Reference Group
Engagement with community through Roadshows and Tallangatta Expo
Increase in community participation in Consumer Engagement Advisory Group
Community bus trips
School and Kindergarten visits to Aged Care
Resident entries and visit to Tallangatta Agricultural Show
Successful Golf Day fundraiser
Strategic Priority 4 - Our Workforce is adaptive, skilled and compassionate
Regular Staff Health and Wellbeing Initiatives
Nurse Practitioner candidate
Successful accreditation in Medical Centre
Values based Leadership training for all Managers
Introduction of Workplace Contact Officers

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Tallangatta Health Service

Opinion	I have audited the financial report of Tallangatta Health Service (the health service) which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2026 and 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 applicable 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 (and Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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



Simone Bohan
as delegate for the Auditor-General of Victoria

MELBOURNE
29 August 2026

TALLANGATTA HEALTH SERVICE

Board Member's, Accountable Officer's and Chief Finance & Accounting Officer's Declaration

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

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and accompanying notes. presents fairly the financial transactions during the year ended 30 June 2026 and the financial position of Tallangatta Health Service 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 the 27th of August 2026.

A. Beath	***D. Harvey***	***F. Ramjaun***
Board Member	***Accountable Officer***	***Chief Finance & Accounting Officer***
Tallangatta 27 August 2026	Tallangatta 27 August 2026	Tallangatta 27 August 2026

TALLANGATTA HEALTH SERVICE

COMPREHENSIVE OPERATING STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	2026 $	2025 $
Revenue and income from transactions			
Revenue from contracts with customers	**2.1(a)**	10,859,740	9,705,033
Government grants	**2.1(b)**	9,046,844	8,609,353
Other sources of income	**2.1(c)**	2,155,730	1,531,689
Total revenue and income from transactions		**22,062,314**	**19,846,075**
Expenses from transactions			
Employee expenses	**3.1(a)**	(17,007,202)	(15,276,475)
Depreciation and amortisation	**4.1(a), 4.2**	(2,274,805)	(2,241,721)
Other operating expenses	**3.1(c)**	(4,258,376)	(3,733,311)
Total expenses from transactions		**(23,540,383)**	**(21,251,507)**
Net result from transactions - net operating balance		**(1,478,069)**	**(1,405,432)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		11,855	6,336
Other gain/(loss) from other economic flows		31,906	(16,443)
Total other economic flows included in net result		**43,761**	**(10,107)**
Net result		**(1,434,308)**	**(1,415,539)**
Other economic flows - other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus		-	-
Total other comprehensive income		**-**	**-**
Comprehensive result		**(1,434,308)**	**(1,415,539)**

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

TALLANGATTA HEALTH SERVICE

BALANCE SHEET AS AT 30 JUNE 2026

	Note	2026 $	2025 $
Financial assets			
Cash and cash equivalents	**6.1**	11,971,265	9,903,425
Receivables	**5.1**	1,398,607	1,045,606
Total financial assets		**13,369,872**	**10,949,031**
Non-financial assets			
Prepayments		217,646	220,796
Property, plant and equipment	**4.1**	21,438,192	22,652,551
Total non-financial assets		**21,655,838**	**22,873,347**
TOTAL ASSETS		**35,025,710**	**33,822,378**
Liabilities			
Payables	**5.2**	1,754,214	1,784,042
Borrowings		435,919	437,674
Employee benefits	**3.1(b)**	3,540,054	3,121,448
Other liabilities	**5.3**	9,837,145	7,586,528
Total liabilities		**15,567,332**	**12,929,692**
NET ASSETS		**19,458,378**	**20,892,686**
EQUITY			
Property, plant and equipment revaluation surplus		29,259,376	29,259,376
Restricted specific purpose reserve		10,490	37,284
Contributed capital		7,420,722	7,420,722
Accumulated deficit		(17,232,210)	(15,824,696)
TOTAL EQUITY		**19,458,378**	**20,892,686**

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

TALLANGATTA HEALTH SERVICE

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Notes	2026 $	2025 $
Cash Flows from operating activities			
Receipts from government		16,434,272	15,240,382
Patient and resident fees received		2,286,040	1,959,885
GST received from ATO		-	2,118
Interest received		429,633	406,535
Other receipts		2,542,943	1,960,325
Total Receipts		**21,692,888**	**19,569,245**
Payments to employees		(16,967,209)	(14,852,421)
Payments for supplies and consumables		(233,254)	(212,958)
GST paid to ATO		(22,348)	-
Other payments		(3,602,508)	(3,067,742)
Total Payments		**(20,825,319)**	**(18,133,121)**
Net Cash Flows from/(used in) Operating Activities		**867,569**	**1,436,124**
Cash Flows from Investing Activities			
Purchase of non-financial assets		(1,060,446)	(305,160)
Proceeds from sale of non-financial assets		11,855	6,336
Net Cash Flows from/(used in) Investing Activities		**(1,048,591)**	**(298,824)**
Cash Flows from Financing Activities			
Receipt of accommodation deposits		3,204,204	3,366,093
Repayment of accommodation deposits		(953,587)	(2,440,060)
Repayment of other monies held in trust		-	(83,742)
Repayment of borrowings		(1,755)	(47,755)
Net Cash Flows from /(used in) Financing Activities		**2,248,862**	**794,536**
Net Increase/(Decrease) in Cash and Cash Equivalents Held		**2,067,840**	**1,931,836**
Cash and Cash Equivalents at Beginning of Year		9,903,425	7,971,589
Cash and Cash Equivalents at End of Year	**6.1**	**11,971,265**	**9,903,425**

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

TALLANGATTA HEALTH SERVICE

STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2026

	Note	Property, Plant and Equipment Revaluation Surplus $	Restricted Specific Purpose Reserve $	Contributed Capital $	Accumulated Deficit $	Total $
Balance at 30 June 2024		**29,259,376**	**24,780**	**7,420,722**	**(14,396,653)**	**22,308,225**
Net Result for the year		-	-	-	(1,415,539)	(1,415,539)
Transfer from/(to) Accumulated Deficit		-	12,504	-	(12,504)	-
Balance at 30 June 2025		**29,259,376**	**37,284**	**7,420,722**	**(15,824,696)**	**20,892,686**
Net Result for the year		-	-	-	(1,434,308)	(1,434,308)
Transfer from/(to) Accumulated Deficit		-	(26,794)	-	26,794	-
Balance at 30 June 2026		**29,259,376**	**10,490**	**7,420,722**	**(17,232,210)**	**19,458,378**

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

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 Tallangatta Health Service for the year ended 30 June 2026.

Tallangatta Health Service is a not-for-profit entity established as a public agency in Nov 1999 under the Health Services Act 1998 (Vic). A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1: Basis of preparation of the financial statements
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 Tallangatta Health Service.

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

The financial statements are presented in Australian dollars.

The amounts presented in the financial statements have been rounded to the nearest dollar. 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 Tallangatta Health Service on 27 August 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 material 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 Tallangatta Health Service. Its principal address is:
25 Barree Street
Tallangatta, Victoria, 3700

Note 1.4: Economic Dependency

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

Note 2: Funding delivery of our services

Tallangatta Health Service's overall objective is to provide quality health service that support and enhance the wellbeing of all Victorians. Tallangatta Health Service is predominantly funded by grant funding for the provision of outputs. Tallangatta Health Service also receives

Structure
2.1 Revenue and Income from Transactions

Note 2.1(a): Revenue from contracts with customers

	Note	Total 2026 $	Total 2025 $
Government grants (Commonwealth) - Operating		7,553,221	6,953,742
Patient and resident fees		2,327,797	1,896,906
Medical centre income		978,722	854,385
Total Revenue from Contracts with Customers		**10,859,740**	**9,705,033**

Note 2.1(b): Government grants

	Total 2026 $	Total 2025 $
Government grants (State) - Operating	9,013,497	8,577,011
Government grants (State) - Capital	33,347	32,342
Total Revenue from Government Grants	**9,046,844**	**8,609,353**

How we recognise revenue from contracts with customers

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

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

This policy applies to each of Tallangatta Health Service's revenue streams, with information detailed below relating to Tallangatta Health Service's material revenue streams:

Government Grant	Performance Obligation
Small Rural Health and Nursing Home State Support	The performance obligation for this grant is the provision of acute and residential aged care services. Revenue is recognised proportionately over the period of the funding which is usually for a financial year.
Commonwealth Funding for Residential Aged Care	The performance obligation for this grant is the provision of residential aged care services. Revenue is recognised on a daily basis as the delivery of services to residents is incurred.
Commonwealth CHSP	The Commonwealth Home Support Program provides entry level support for older people who need help to stay at home. Tallangatta Health Service is required to perform a set number of unit deliveries. Revenue is recognised on as the delivery of services under the funding arrangement is incurred

Patient and resident fees
Patient and resident fees are charges that can be levied on patients for some services they receive. Patient and resident fees are recognised 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.

Medical centre income
The performance obligations related to medical centre income are the provision of health services when an appointment is made to utilise the services of the medical centre. Revenue is recognised as these performance obligations are met, and is usually invoiced at the completion of the appointment.

Note 2.1(c): Other sources of income

	Note	Total 2026 $	Total 2025 $
Capital donations		16,073	21,170
Assets received free of charge or for nominal consideration		-	6,870
Other income from operating activities		1,710,024	1,097,114
Other income from non-operating activities		429,633	406,535
Total other sources of income		**2,155,730**	**1,531,689**

How we recognise other sources of income

Government grants

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

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

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

Capital grants

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

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

Note 3: The cost of delivering our services

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

Structure
3.1 Expenses incurred in the delivery of services

Note 3.1: Expenses incurred in the delivery of services

	Note	Total 2026 $	Total 2025 $
Employee expenses	3.1(a)	17,007,202	15,276,475
Other operating expenses	3.1(c)	4,258,376	3,733,311
Total expenses incurred in the delivery of services		**21,265,578**	**19,009,786**

Note 3.1(a) Employee expenses

	Total 2026 $	Total 2025 $
Salaries and wages	14,201,871	12,865,183
Defined contribution superannuation expense	1,648,533	1,374,006
Agency expenses	797,760	701,270
Workcover premium	359,038	336,016
Total Employee Expenses	**17,007,202**	**15,276,475**

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 defined contribution superannuation plans that are paid or payable during the reporting period.

Note 3.1(b) Employee-related provisions

	Total 2026 $	Total 2025 $
Current Employee Benefits and Related On-Costs		
Accrued days off	41,622	26,805
Annual leave	1,444,590	1,283,119
Long service leave	1,177,547	877,064
Provisions related to employee benefit on-costs	356,763	314,498
	3,020,522	**2,501,486**
Total Current Employee Benefits and Related On-Costs		
Non-Current Employee Benefits and Related On-Costs	461,468	540,353
Conditional long service leave	58,064	79,609
Provisions related to employee benefit on-costs	**519,532**	**619,962**
Total Non-Current Employee Benefits and Related On-Costs		
	3,540,054	**3,121,448**
Total Employee Benefits and Related On-Costs		

How we recognise employee-related benefits

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 Tallangatta Health Service does not have an unconditional right to defer settlement of these liabilities.

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

• Nominal value – if Tallangatta Health Service expects to wholly settle within 12 months; and
• Present value – if Tallangatta Health Service does not expect to wholly settle within 12 months.

Long service leave

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

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

The components of this current LSL liability are measured at:

• Nominal value – if Tallangatta Health Service expects to wholly settle within 12 months; and
• Present value – if Tallangatta Health Service does not expect to wholly settle within 12 months.

Provisions

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

Note 3.1(c) Other operating expenses		**Total 2026 $**	**Total 2025 $**
Other operating expenses			
Drug supplies		23,116	17,762
Medical and surgical supplies (including prostheses)		210,138	202,066
Fuel, light, power and water		201,096	200,700
Repairs and maintenance		278,938	352,763
Maintenance contracts		86,710	94,142
Medical indemnity insurance		25,219	19,984
Miscellaneous expenses	3.1(d)	3,433,159	2,845,894
Total Other Operating Expenses		**4,258,376**	**3,733,311**

Note 3.1(d) Miscellaneous expenses		**Total 2026 $**	**Total 2025 $**
Other supplies & consumables		877,092	768,326
Other finance costs		20,199	37,096
Motor vehicles expenses		86,589	92,299
ICT expenses (including software licences)		1,281,538	847,833
Administration and office expenses		1,167,741	1,100,340
Total miscellaneous expenses	**3.1(c)**	**3,433,159**	**2,845,894**

How we recognise expenses from transactions

Expense recognition

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

Other operating expenses

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

Note 4: Material assets to support service delivery

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

Structure
4.1 Property, plant and equipment
4.2 Depreciation and amortisation

Note 4.1: Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026	2025	2026	2025	2026	2025
	$	$	$	$	$	$
Land at fair value - Freehold	1,821,045	1,708,000	(48,603)	(23,984)	1,772,442	1,684,016
Buildings at fair value	21,489,382	21,243,726	(3,886,362)	(1,939,286)	17,603,020	19,304,440
Works in progress at cost	284,766	-	-	-	284,766	-
Plant, equipment and vehicles at fair value	4,674,753	4,398,147	(3,329,098)	(3,148,865)	1,345,655	1,249,282
Right-of-use assets	644,264	539,906	(211,955)	(125,093)	432,309	414,813
Total property, plant and equipment	**28,914,210**	**27,889,779**	**(7,476,018)**	**(5,237,228)**	**21,438,192**	**22,652,551**

How we recognise Property, Plant and Equipment

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

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

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

	Land	Buildings	Capital Works in Progress	Plant, equipment and vehicles	Right-of-Use assets	Total
	$	$	$	$	$	$
Balance at 1 July 2024	1,708,000	21,178,000	-	1,258,004	444,475	24,588,479
Additions	-	65,726	-	198,992	41,075	305,793
Depreciation	(23,984)	(1,939,286)	-	(207,714)	(70,737)	(2,241,721)
Balance at 30 June 2025	**1,684,016**	**19,304,440**	**-**	**1,249,282**	**414,813**	**22,652,551**
Additions	113,045	245,656	284,766	316,684	100,295	1,060,446
Depreciation	(24,619)	(1,947,076)	-	(220,311)	(82,799)	(2,274,805)
Balance at 30 June 2026	**1,772,442**	**17,603,020**	**284,766**	**1,345,655**	**432,309**	**21,438,192**

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, Tallangatta Health Service has elected to apply the practical expedient in FRD 103 *Non-Financial Physical Assets* and has therefore not applied the amendments to AASB 13 *Fair Value Measurement*. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Tallangatta Health Service's revaluation cycle, or if there is a managerial revaluation before the next scheduled valuation.

Note 4.2: Depreciation and Amortisation

How we recognise depreciation

All infrastructure assets, 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 to exercise a purchase option, the specific right-of-use asset is depreciated over the useful life of the underlying asset.

How we recognise amortisation
Amortisation is the systematic allocation of the depreciable amount of an asset over its useful life.

Useful lives of non-current assets	**2026**	**2025**
Buildings	10 - 40 years	20 - 100 years
Plant, equipment and vehicles (including leased assets)	3 - 10 years	3 - 10 years

Note 5: Other Assets and Liabilities

This section sets out those assets and liabilities that arose from the health service's operations.

Structure
5.1 Receivables
5.2 Payables
5.3 Other liabilities

Note 5.1: Receivables

	Note	Total 2026 $	Total 2025 $
Current			
Contractual			
Inter hospital debtors		87,915	38,986
Trade debtors		375,504	262,557
Patient fees		65,582	48,165
Accrued revenue		65,994	41,654
Total contractual receivables		**594,995**	**391,362**
Statutory			
GST receivable		57,187	34,839
Total statutory receivables		**57,187**	**34,839**
Total current receivables		**652,182**	**426,201**
Non-Current			
Contractual			
Long service leave - Department of Health		746,425	619,405
Total non-current receivables		**746,425**	**619,405**
Total receivables		**1,398,607**	**1,045,606**
(i) Financial assets classified as receivables			
Total receivables		1,398,607	1,045,606
GST receivable		(57,187)	(34,839)
Total financial assets classified as receivables	7.1	1,341,420	1,010,767

How we recognise receivables
Receivables consist of:

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

Statutory receivables, including amounts owing from the Victorian Government and Goods and Services Tax (GST) input tax credits that are recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. The health service applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Note 5.2: Payables Current	Note	Total 2026 $	Total 2025 $
Contractual			
Trade creditors		1,319,873	866,895
Accrued salaries and wages		199,853	610,372
Accrued expenses		59,236	92,750
Amounts payable to governments and agencies		175,252	214,025
Total contractual payables		**1,754,214**	**1,784,042**
(i) Financial liabilities classified as payables			
Total payables		1,754,214	1,784,042
Total Financial Liabilities classified as payables	7.1	1,754,214	1,784,042

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 Tallangatta Health Service prior to the end of the financial year that are unpaid.

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

Note 5.3: Other Liabilities	Note	Total 2026 $	Total 2025 $
Current monies held in trust			
Refundable accommodation deposits		9,837,145	7,586,528
Total curent monies held in trust		**9,837,145**	**7,586,528**

How we recognise other liabilities

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to the health service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home. As there is no unconditional right to defer payment for 12 months, these liabilities are recorded as current liabilities.

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

Note 6.1: Cash and Cash Equivalents

	Note	Total 2026 $	Total 2025 $
Cash on hand (excluding monies held in trust)		200	200
Cash at bank (excluding monies held in trust)		348,105	575,709
Cash at bank - CBS (excluding monies held in trust)		1,785,815	1,740,988
Total cash held for operations		**2,134,120**	**2,316,897**
Cash at bank - CBS (monies held in trust)		9,837,145	7,586,528
Total cash held as monies in trust		**9,837,145**	**7,586,528**
Total Cash and Cash Equivalents	7.1	**11,971,265**	**9,903,425**

Note 7: Financial instruments, contingencies and valuation judgements

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

Structure
7.1 Financial instruments
7.2 Contingent assets and contingent liabilities
7.3 Fair Value Determination

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

30 June 2026	Note	Carrying amount $	Total interest income/ (expense) $
Financial assets at amortised cost			
Cash and cash equivalents	6.1	11,971,265	429,633
Receivables	5.1	1,341,420	-
Total financial assets [i]		**13,312,685**	**429,633**
Financial			
Payables	5.2	1,754,214	-
Borrowings		435,919	(14,026)
Other financial liabilities - Refundable accommodation deposits	5.3	9,837,145	(8,564)
Other financial liabilities - patient monies held in		-	-
Total financial liabilities [i]		**12,027,278**	**(22,590)**

30 June 2025	Note	Carrying amount $	Total interest income/ (expense) $
Financial assets at amortised cost			
Cash and cash equivalents	6.1	9,903,425	406,535
Receivables	5.1	1,010,767	-
Total financial assets [i]		**10,914,192**	**406,535**
Financial			
Payables	5.2	1,784,042	-
Borrowings		437,674	(13,714)
Other financial liabilities - Refundable accommodation deposits	5.3	7,586,528	(19,922)
Other financial liabilities - patient monies held in trust		-	-
Total financial liabilities [i]		**9,808,244**	**(33,636)**

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

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

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

Tallangatta Health Service recognises the following assets in this category:

- cash equivalents;
- receivables (excluding statutory receivables); and

Categories of financial liabilities

Financial liabilities at amortised cost

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

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

Tallangatta Health Service recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- borrowings (including lease liabilities).
- 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
- Tallangatta Health Service retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement or
- Tallangatta Health Service has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset or
  - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

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

Derecognition of financial liabilities:

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

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

Reclassification of financial instruments

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

A financial liability reclassification is not permitted.

Note 7.2: Contingent assets and contingent liabilities

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

Note 7.3: Fair value determination

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

The following assets and liabilities are carried at fair value:
- Property, plant and equipment
- Right-of-use assets

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

Valuation hierarchy
In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:
- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is material to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is material to the fair value measurement is unobservable.

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

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

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

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

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

Non-Specialised Land and Non-Specialised Buildings

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

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

The market approach is also used for specialised land 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 Tallangatta Health Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Vehicles
Vehicles are valued using the current replacement cost method. Tallangatta Health Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Tallangatta Health Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Furniture, fittings, plant and equipment

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

Significant assumptions

Asset class	Valuation technique	Significant assumption	Range (weighted average)
Specialised land	Market approach	Community Service Obligations adjustment	20%
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	$1,000 - $1,500/m^2 7-22 years (12 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	$9,000 - $10,000 3 - 5 years (3 years)
Plant, equipment, furniture and fittings	Current replacement cost approach	Cost per unit Useful life	$3,000 - $4,000 5 - 10 years (7 years)

Note 8: Other Disclosures

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

Structure
8.1 Responsible persons disclosure
8.2 Remuneration of executives
8.3 Related parties
8.4 Remuneration of auditors
8.5 Events occurring after the balance sheet date
8.6 Joint arrangements

Note 8.1: Responsible Persons Disclosures

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

	Period	
Responsible Minister	**From**	**To**
The Honourable Mary-Anne Thomas MP:		
Minister for Health	1/07/2025	15/04/2026
Minister for Ambulance Services	1/07/2025	15/04/2026
The Honourable Harriet Shing MP:		
Minister for Health	15/04/2026	30/06/2026
Minister for Ambulance Services	15/04/2026	30/06/2026
The Honourable Ingrid Stitt MP:		
Minister for Mental Health	1/07/2025	30/06/2026
Minister for Ageing	1/07/2025	30/06/2026
The Honourable Lizzie Blandthorn MP:		
Minister for Children	1/07/2025	30/06/2026
The Honourable Melissa Horne MP:		
Minister for Health Infrastructure	1/07/2025	30/06/2026
Governing Boards		
A.Beath (Chair)	1/07/2025	30/06/2026
B. Nolan-Cook	1/07/2025	30/06/2026
M. Buultjens	1/07/2025	30/06/2026
R. Fry	1/07/2025	30/06/2026
M. McDade	1/07/2025	30/06/2026
S. Petzke	1/07/2025	30/06/2026
S. Hams	1/07/2025	30/06/2026
A. Solly	1/07/2025	30/06/2026
D. Attard	1/07/2025	30/06/2026
M. Fagence	1/07/2025	30/06/2026
Accountable Officer		
V. Pitcher	1/07/2025	30/06/2026

Remuneration of Responsible Persons

The number of Responsible persons are shown in their relevant income bands;	**2026 No.**	**2025 No.**
$0 - $19,999	10	9
$200,000 - $249,999	1	1
Total numbers	11	10
Total Remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**$** 309,610	**$** 259,909

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

Note 8.2: Remuneration of Executives

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

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

Remuneration of Executive Officers (including Key Management Personnel disclosed in Note 8.3)	Total Remuneration 2026 $	Total Remuneration 2025 $
Total remuneration (i)	**655,885**	**645,698**
Total number of executives	**3**	**3**
Total annualised employee equivalent (ii)	**3.00**	**3.00**

Notes

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

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

Note 8.3: Related Parties

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

- all key management personnel (KMP) and their close family members;
- Cabinet ministers (where applicable) and their close family members;
- Jointly Controlled Operation – A member of the Hume Rural Health Alliance; and
- all hospitals and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

Significant transactions with government-related entities

Tallangatta Health Service received funding from the DH of $8.963 million (2025: $8.527 million) and indirect contributions of $83,839 (2025: $82,336). Balances outstanding relating to Long Service Leave funded by the DH $746,425 (2025: $619,405).

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

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

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

Key management personnel

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

The Board of Directors, the Chief Executive Officer and Executive Officers of Tallangatta Health Service are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
Tallangatta Health Service	A.Beath	Chair of the Board
Tallangatta Health Service	S. Hams	Board Member
Tallangatta Health Service	B. Nolan-Cook	Board Member
Tallangatta Health Service	R. Fry	Board Member
Tallangatta Health Service	M. McDade	Board Member
Tallangatta Health Service	S. Petzke	Board Member
Tallangatta Health Service	A. Solly	Board Member
Tallangatta Health Service	M. Buultjens	Board Member
Tallangatta Health Service	D. Attard	Board Member
Tallangatta Health Service	M. Fagence	Board Member
Tallangatta Health Service	V. Pitcher	Chief Executive Officer
Tallangatta Health Service	P.Kaur	Director of Clinical Operations and Nursing (Joined in April 2026)
Tallangatta Health Service	J. Sheridan	Director of Clinical Operations and Nursing (Resigned Feb 2026)
Tallangatta Health Service	D. Harvey	Director of Corporate Services

Remuneration of key management personnel

Compensation - KMP's	Total 2026 $	Total 2025 $
Total compensation - KMPs (i)	**717,942**	**686,486**

(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 Victorian Government Procurement Board requirements.

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

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

Note 8.4: Remuneration of auditors

Victorian Auditor-General's Office	Total 2026 $	Total 2025 $
Audit of the financial statements	26,000	25,500
Total remuneration of auditors	**26,000**	**25,500**

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

Interest in Jointly Controlled Operations	Principal Activity	Ownership Interest 2026 %	Ownership Interest 2025 %
Hume Rural Health Alliance (HRHA)	Information Technology	4.89%	4.34%

The Health Service interest in assets employed in the above jointly controlled operations and assets is detailed below. The amounts are included in the financial statements under their respective asset categories:

	2026 $	2025 $
Total Revenue and Income	1,176,724	696,248
Total Expenses	1,267,610	797,441
Net Result	**(90,886)**	**(101,193)**
Total other economic flows	**-**	**-**
Comprehensive result for the year	**(90,886)**	**(101,193)**
Total Assets	**705,493**	**763,710**
Total Liabilities	**595,493**	**581,375**
Total Equity	**110,000**	**182,335**

Contingent liabilities and capital commitments

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

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TALLANGATTA
Health Service

ABN 3004 387 5294
PO Box 77, Tallangatta VIC 3700
Ph: 02 6071 5200
www.tallangattahealthservice.com.au