ANNUAL REPORT

2025 - 2026



YARRAWONGA HEALTH

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OUR VISION

Supported People.
Connected Communities.
Better Health.

OUR VALUES

RESPECT

We are accepting and inclusive of the needs, expectations, beliefs and confidentiality of all people.

EXCELLENCE

We strive to deliver the highest standards and best outcomes, every time.

INTEGRITY

We are open, honest and transparent, and accountable for our actions.

COMPASSION

We are empathetic and responsive to the individual needs of every consumer and their families.

COLLABORATION

We work as one team to deliver the best health outcomes for all consumers

OBJECTIVES, FUNCTIONS, POWERS AND DUTIES

The Objectives, Functions, Powers and Duties of Yarrawonga Health are described in the By-laws and Charter of the organisation.

OUR HISTORY

Yarrawonga Health is a public health service under the *Health Services Act 1988*, and came into operation on the 1 July 1999 through the amalgamation of three independent organisations:

Yarrawonga District Hospital;
Yarrawonga Nursing Home Inc.; and
Yarrawonga Community Health Centre Inc.

The Minister for Health approved the name change of Yarrawonga District Health Service to Yarrawonga Health, which was gazetted on 22 September 2011.

RESPONSIBLE MINISTERS

The responsible Minister is the Minister for Health:

Minister for Health

The Hon Mary-Anne Thomas MP	From 1 July 2025 to 15 April 2026
Hon Harriet Shing MP	From 15 April 2026 to 30 June 2026

Minister for Ambulance Services

The Hon Mary-Anne Thomas MP	From 1 July 2025 to 15 April 2026
Hon Harriet Shing MP	From 15 April 2026 to 30 June 2026

Minister for Disability / Minister for Children

The Hon Lizzie Blandthorn MP	From 1 July 2025 to 30 June 2026

Minister for Ageing

The Hon Ingrid Stitt MP	From 1 July 2025 to 30 June 2026

Minister for Mental Health

The Hon Ingrid Stitt MP	From 1 July 2025 – 30 June 2026

Minister for Health Infrastructure

The Hon Melissa Horne **MP**	From 1 July 2025 – 30 June 2026

AUDITORS

AFS Bendigo
(Internal auditors)

Crowe Australasia
(Agents for Auditor General Victoria)

WHO ARE WE

Yarrawonga Health is located on the border of Victoria and NSW on the Murray River. The health service supports a catchment population of 15,000 people across the communities of Yarrawonga, Mulwala, Bundalong and surrounding areas. The health service employs over 340 personnel, also supported by a range of contracted service providers.

The health service comprises acute, aged care and community care services providing a diverse range of services to support the catchment population needs. A range of shared service contracts are also in place partnering with other health services which further compliments services provided.

The communities of Yarrawonga and Mulwala experience significant tourist influx throughout the year where the population can escalate to over 40,000 people. This puts a significant demand on the health service and its capacity. These two cross border towns are also experiencing some of the highest population growth in regional Victoria and NSW. The area is well known as a destination location with affordable living.

In this financial year the health service completed the construction of a new operating theatre, sterilising department, main entrance and reception to further compliment the health service and ensure compliance with relevant standards for provision of surgical services. This has enabled services closer to home and improved access to care. The health service has general ageing infrastructure, coupled with the growth in population and tourism further clinical service and master planning for the future will be a priority.

Acute services include:

- Inpatient medical and surgical
- Inpatient palliative care
- Peri operative services
- Pre and postnatal maternity services
- Lactation and parenting support
- Urgent care
- Renal Dialysis

Residential aged care services include:

- Behaviour support unit (Allawah)
- Complex care unit (Karana)
- Low care support unit (Warrina)
- Intake and assessment support
- Allied health services
- Diversional therapy

Community and Primary Care services include:

- District Nursing
- Domiciliary midwifery care
- Community palliative care
- Occupational therapy
- Physiotherapy
- Speech pathology
- Social work
- Dietetics
- Homeless support service
- Podiatry
- Diabetes education
- Health promotion
- National Disability Insurance Scheme (NDIS) services

- Specialist medical consultant clinics
- Private and public visiting services

Contracted diagnostic services include:

- Medical imaging including CT scanning/ultrasound
- Pathology services

BOARD CHAIR AND CEO REPORT

On behalf of the Board, we are pleased to present the 2025-2026 Annual Report for Yarrawonga Health. This report details the significant achievements of the health service over the past year. Again, Yarrawonga Health has had a successful year financially and providing high quality of care. Yarrawonga Health completed the next three-year Strategic Plan 2026 – 2029 which will guide the health service for continued growth and position Yarrawonga Health as an influential partner in the Hume Local Health Service Network.

This year Yarrawonga Health achieved three-year accreditation against the National Safety and Quality Health Service Standards, successfully meeting all compliance standards with no recommendations. This demonstrates the ongoing high-quality care, professionalism and capability of all clinical and corporate teams.

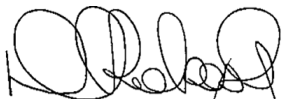
The health service continues to maintain a full cohort of staff across all service areas and has increased its post graduate nursing programs to further increase clinical workforce capacity. This year saw successful introduction of nurse practitioners into urgent/emergency care providing additional clinical support meeting the increasing patient demand and complexity of care. In this financial year the health service saw 6,856 emergency presentations and is expecting well over 7,000 presentations in the new financial year. This year-on-year increase signals the ongoing population increase and confidence patients place in the health service.

Yarrawonga Health continued to perform well in meeting all key performance indicators against the Statement of Priorities and achieved a surplus budget for the third financial year, again demonstrating strong leadership and quality of care. This year we welcomed Dr Shaneil Fransch Executive Director Medical Services to complete our very experienced and capable Executive team.

In December 2025 the Community Heart Appeal concluded with $815K funds raised from the generosity of our community. These funds enabled the purchase of much needed new theatre equipment. The new operating theatre is fully operational, and the final defects period is now complete. Contract negotiations have progressed positively with regional and neighboring health services for additional surgery. The old theatre is now decommissioned, and plans are in progress to renovate that department to relocate dialysis and provide additional day treatment including low risk cancer treatment. This will allow for the renovation of the current urgent care and dialysis space to expand the urgent/emergency department to meet rapidly increasing patient demand.

This year we celebrated the Centenary of Yarrawonga Health. An amazing and successful milestone directly attributed to the decades of support from the communities of Yarrawonga Mulwala, and the wonderful dedication of the hundreds of staff who have cared for our community over 100 years. Going forward the health service is well positioned to go from strength to strength.





ROBIN HABERECHT
CHIEF EXECUTIVE OFFICER
YARRAWONGA HEALTH

DAVID ROKESKSY
BOARD CHAIR
YARRAWONGA HEALTH

STATEMENT OF PRIORITIES – ANNUAL REPORT

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).

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. 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.

BOARD DIRECTORS AND BOARD COMMITTEES

The Board of Yarrawonga Health is responsible for setting strategic directions, establishing goals and objectives for executive management and monitoring the organisation in line with current government health policies and directives and ensuring that adequate and appropriate community consultation is undertaken.

Board directors are appointed for a one to three-year term by the Governor-in-Council, upon the recommendation of the Minister for Health. During the period 1 July 2025 to 30 June 2026, Yarrawonga Health's Board Directors as detailed below.

The Board establishes committees to assist in carrying out its functions and responsibilities. There are currently several committees that undertake their roles in advisory capacity and may make recommendations to the Board.

BOARD DIRECTOR	POSITION TITLE	COMMITTEE
David Rokesky	***Board Chair***	***Board***
Melissa Bodycoat	***Deputy Board Chair***	***Board*** ***Community Advisory***
Andrew Whiteside	***Board Director***	***Board***
Erin Dowling	***Board Director***	***Board*** ***Clinical Governance***
Robyn Gillis	***Board Director***	***Board*** ***Finance*** ***Audit and Risk***
Chris Howe	***Board Director***	***Board*** ***Finance*** ***Audit and Risk***
Cara Hammond	***Board Director***	***Board*** ***Clinical Governance***
Kirsten Williams	***Board Director***	***Board*** ***Finance*** ***Audit and Risk***
Tracey Gemmill	***Board Director***	***Board*** ***Clinical Governance***

EXECUTIVE STAFF POSITIONS AND ROLES

The Executive is the key operational management committee at Yarrawonga Health and is responsible for providing decisions, advice and support on the planning, implementation, monitoring and reporting of activities. The Executive Committee is made up of the following positions:

CHIEF EXECUTIVE OFFICER

Robin Haberecht

Masters Health Services Management, MAICD, RN, Post Grad Cert Neuroscience & Intensive Care

The Chief Executive Officer is the key leadership and operational management role for Yarrawonga Health and associated services and is accountable for the management of all clinical and non-clinical (corporate services).

EXECUTIVE DIRECTOR MEDICAL SERVICES

Dr Junyi Shi

MBBS, MHA, FRACMA, FCHSM, CHIA, GAICD

(8 April 2025 – 31 March 2026)

Dr Shaneil Fransch

BBiomedSc (Biotech), MD, FACRRM, DCH, Adv Dip EM (ACEM), GradCertAllergicDis

(7 April 2026 – present)

The Executive Director of Medical Services' primary focus is to be an active member of the medical staff group forum and provide medical leadership to the visiting medical officers and senior clinical team.

EXECUTIVE DIRECTOR CORPORATE AND FINANCE

Rita Ruyters

Grad Cert Acc, Executive Cert Corporate Governance, Dip Bus Acc, FIPA

The Executive Director Corporate and Finance is responsible for the leadership, planning, development, coordination and evaluation of Yarrawonga Health's corporate operations in accordance with Yarrawonga Health vision and values. This position is a principal adviser to the CEO, Finance Committee and Audit and Risk Committee on all corporate matters. Corporate functions of Yarrawonga Health include; Administration, Facilities, Finance & Procurement, Hotel Services, and ICT. This role also includes Chief Finance Officer and Chief Procurement Officer responsibilities.

EXECUTIVE DIRECTOR PEOPLE AND CULTURE

Fiona Luke

Dip HR, Dip Bus, Cert IV Training Assessment, Cert IV Leadership, Cert IV Administration (Business)

The Executive Director People and Culture is responsible for leading the strategic and operational delivery of a range of Human Resources / Industrial Relations services including work health and safety, workforce planning, managing performance, industrial relations, organisational restructuring, employee relations, organisational development and staff development.

EXECUTIVE DIRECTOR CLINICAL SERVICES

Chris Gartside

BN, Post Graduate Certificate in Critical Care Nursing, Masters in Health Administration

The Executive Director Clinical Services is responsible to the Chief Executive Officer and supports excellence in clinical practice, and ensures the standards of professional practice are consistently reflected in nursing practice and consumer care. Primarily this position has responsibility for the effective and efficient management of urgent care centre, operating theatre and renal dialysis. This position is a principal adviser to the CEO and Board on all clinical matters.

OPERATIONAL DIRECTOR AGED CARE

Sally Arthur

RN, Grad Cert Health, Asthma Education

The Operational Director Aged Care is responsible to the Executive Director Clinical Services and supports excellence in clinical practice and ensures the standards of professional practice are consistently reflected in nursing practice and consumer care. Primarily this position has responsibility for the effective and efficient management of residential aged care services.

OPERATIONAL DIRECTOR HEALTH COMMUNITY HEALTH

Stephanie Kennedy

BA Physiotherapy, Grad Cert Physio (PF & Paediatrics), Grad Dip Health Services Management

(1 July 2025 – 21 August 2025)

Lauren Joyce – Acting Operational Director Community Health

Bachelor of Human Movement Exercise Science, Masters of Physiotherapy Studies, Commenced Grad diploma of Leadership and Management, Northern Mallee Leadership graduate, Cert 4 in Training and Assessment, HSR training and OVA trainer.

(25 August 2025 – present)

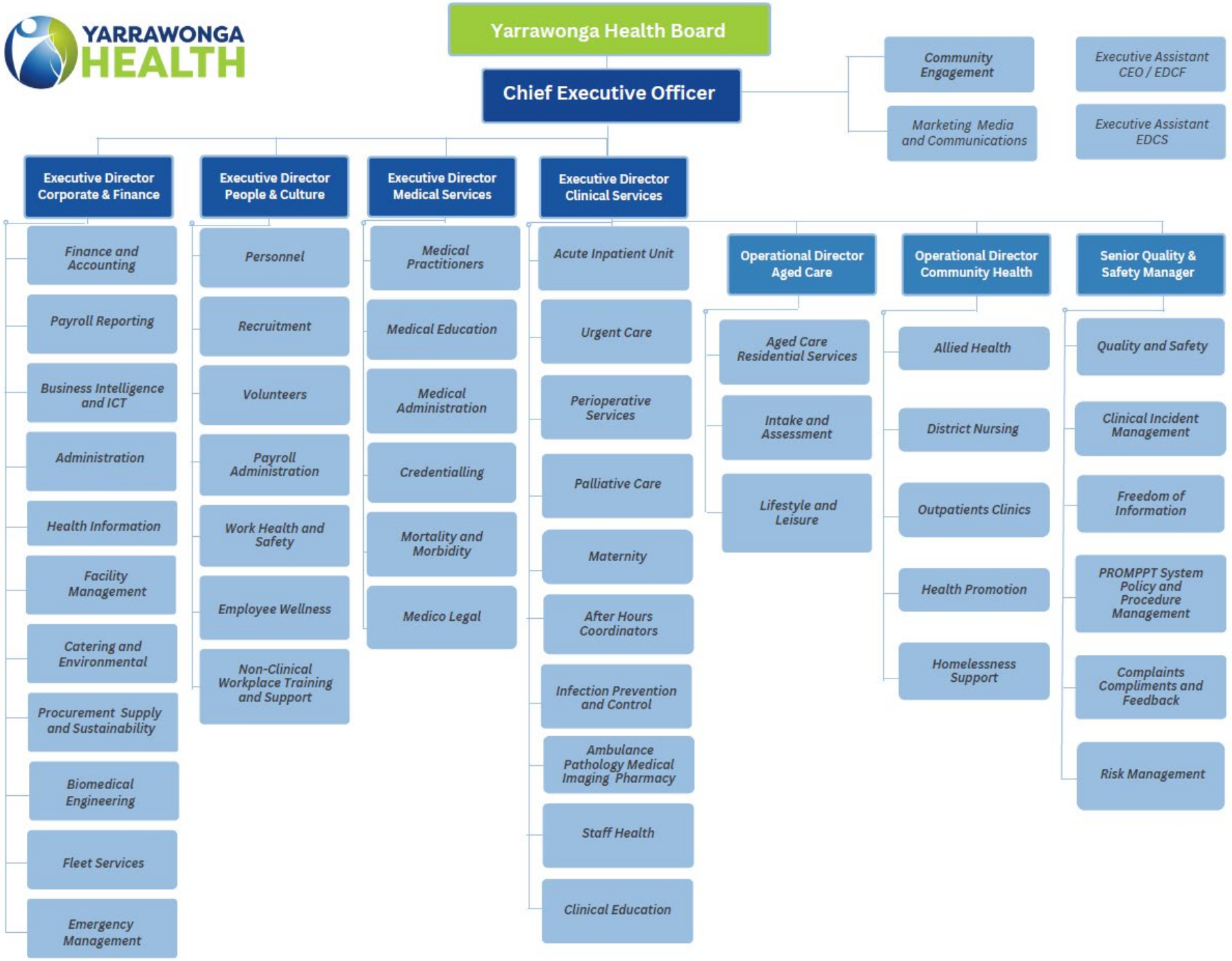
The Operational Director of Community Health is responsible to the Executive Director Clinical Services for the effective management of a range of programs that make up community and allied health services. The position is required to support and assist a diverse range of allied health and nursing staff in order to provide quality services in a safe and appropriate manner across acute, residential aged care and in the community.

SENIOR QUALITY AND SAFETY MANAGER

Zoe Jones

RN

The Senior Quality and Safety Manager is responsible to the Executive Director Clinical Services for devising, facilitating, implementing and coordinating a hospital-wide outcome-based quality improvement program and risk management program.


YARRAWONGA HEALTH
Yarrawonga Health Board
Chief Executive Officer
Community Engagement
Marketing Media and Communications
Executive Assistant CEO / EDCF
Executive Assistant EDCS
Executive Director Corporate & Finance
Finance and Accounting
Payroll Reporting
Business Intelligence and ICT
Administration
Health Information
Facility Management
Catering and Environmental
Procurement Supply and Sustainability
Biomedical Engineering
Fleet Services
Emergency Management
Executive Director People & Culture
Personnel
Recruitment
Volunteers
Payroll Administration
Work Health and Safety
Employee Wellness
Non-Clinical Workplace Training and Support
Executive Director Medical Services
Medical Practitioners
Medical Education
Medical Administration
Credentialling
Mortality and Morbidity
Medico Legal
Executive Director Clinical Services
Acute Inpatient Unit
Urgent Care
Perioperative Services
Palliative Care
Maternity
After Hours Coordinators
Infection Prevention and Control
Ambulance Pathology Medical Imaging Pharmacy
Staff Health
Clinical Education
Operational Director Aged Care
Aged Care Residential Services
Intake and Assessment
Lifestyle and Leisure
Operational Director Community Health
Allied Health
District Nursing
Outpatients Clinics
Health Promotion
Homelessness Support
Senior Quality & Safety Manager
Quality and Safety
Clinical Incident Management
Freedom of Information
PROMPPT System Policy and Procedure Management
Complaints Compliments and Feedback
Risk Management

WORKFORCE DATA

Yarrawonga Health is committed to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

HOSPITALS LABOUR CATEGORY	JUNE CURRENT MONTH FTE		AVERAGE MONTHLY FTE	
	2025	2026	2025	2026
Nursing	98.95	99.05	90.74	95.83
Administration and Clerical	30.73	30.70	29.74	31.30
Medical Support	2.54	1.96	1.76	2.06
Hotel and Allied Services	54.55	55.53	54.08	56.91
Hospital Medical Officers	2.04	1.24	2.86	1.12
Sessional Clinicians	0.29	0.22	0.34	0.25
Ancillary Support (Allied Health)	13.62	12.69	14.13	12.*09*
TOTAL	**202.72**	**201.39**	**193.65**	**199.56**

All employees are correctly classified in the above workforce data and are required to comply with the Yarrawonga Health Code of Conduct under their respective employment agreements. Yarrawonga Health is committed to applying the Public Sector employment principles and upholds the key principles of merit and equity in all aspects of the employment relationship. To this end Yarrawonga Health has policies and practices in place to ensure all employment-related decisions including recruitment and training abide by these policies.

Yarrawonga Health is an equal opportunity employer.

FINANCIAL AND SERVICE PERFORMANCE

Yarrawonga Health's operating result before capital and specific items for 2025-26 was a surplus of $10,888

The net result for the 2025-26 financial year was a deficit of $1,926,519 (2025: Surplus of $4,982,000) after capital and specific items, including a net capital deficit of $1,937,275 (2025: Surplus $4,733,257) and depreciation of $3,572,000 (2025: $3,442,000)**.**

The Statement of Priorities operating budget was for a breakeven result, and the SOP result is $10,188 surplus, resulting in a favourable variance of $10,188. The major factors which have led to this favourable operating result includes increased Commonwealth and Department of Health grants received for aged care subsidies, funding for training initiatives, additional health service partnership revenue, increased HRHA joint venture distribution, successful implementation of our financial management improvement plan and a substantial reduction in external contracted agency staff expenditure.

Operating revenue decreased by $6,912,000 (3581%) (2025: Increased 27% $8,809,000) from the 2024-25 financial year and an increase in operating expenditure of $2,933,000 (9%) (2025: Increased 13**%** $4,075,000) from the 2024-25 financial year.

Overall, our net result from transactions decreased by $6,912,000 (2025: Increased by $4,725,000) from 2024-25 to the 2025-26 financial year primarily due to the grants received for the construction of the new theatre complex ceased this financial year due to the project completion.

The support of our local community is greatly appreciated. Donations received in 2025-26 were $223,662 which included the Community Heart fundraising event**.** These donations will enable the replacement or purchase of medical equipment for the new theatre complex.

PURCHASE OF CAPITAL ITEMS DURING 2025-26 INCLUDED:

Medical Equipment: $39,794

Emergency cart, safety equipment, chart tables, ECG Machine, walkabout patient detector, physiotherapy equipment and pressure relief equipment.

Renewal of Infrastructure, Plant & Equipment, Furniture and ICT: $1,064,196

Generator replacement, solar panel system, air conditioners, kitchen equipment, hot water service, resident sensor stand and sensor beams, uninterrupted power supply equipment and software.

Events occurring after balance date:
Nil

FIVE-YEAR FINANCIAL RESULTS SUMMARY

	2026 $000	2025 $000	2024 $000	2023 $000
OPERATING RESULT *	**11**	**249**	**45**	**98**
Total revenue	*37,440*	*41,418*	*32,609*	31,033
Total expenses	(39,424)	*(36,491)*	(32,416)	(32,062)
Net result from transactions	**-1,985**	**4,928**	**193**	**(1,029)**
Total other economic flows	59	*55*	*65*	(79)
Net result	**-1,926**	**4,983**	**258**	**(1,108)**
Total assets	72,104	*74,447*	*70,367*	53,865
Total liabilities	(25,068)	*(25,486)*	(26,389)	(21,301)
Net assets/Total equity	**47,036**	**48,961**	**43,978**	**32,564**

*** The operating result is the result for which the health service is monitored in its statement of priorities.**

RECONCILIATION BETWEEN THE NET RESULT FROM TRANSACTIONS AND OPERATING RESULT

	2025-26 $000
Net Operating result *	**11**
Capital purpose income	**1,965**
Expenditure for capital purpose	**-281**
Depreciation and amortisation	**-3,572**
Impairment of non-financial assets	**-59**
Finance costs (other)	**-48**
Net result from transactions	**-1,985**

***The net operating results is the result which the health service is monitored against its statement of priorities**

SERVICE AND ACTIVITY DATA

Acute Admitted Patients	**2025-26**	**2024-25**	**2023-24**
Total Separations	2,339	2,505	2,557
Total NWAU/WIES	1,077	987	917
Total Bed Days	4,072	3,644	3,146
Total Births (1)	0	0	0
Non-Admitted Patients	**6,856**	**6,288**	**5,795**

Note:

1 Imminent deliveries as birthing were suspended from 1 February 2020

**** The net operating result is the result which the health service is monitored against in its Statement of Priorities***

STATUTORY STATEMENTS

DETAILS OF CONSULTANCIES (UNDER $10,000)

In 2025-26, there were no consultancies where the total fees payable to the consultants were less than $10,000.

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

In 2025-26 there were no consultancies where the total fees payable to the consultants were $10,000 or greater.

REVIEWS AND STUDY EXPENDITURE

During 2025-26, there were two reviews and studies undertaken with the total cost of $128,305. Details of individual reviews and studies are outlined below. (a)

($ thousand)

Name of the review (portfolio(s) and output(s)/agency responsible)	Reasons for review/study	Terms of reference/ scope	Timeline	Anticipated outcomes	Estimated cost for the year (excl. GST)	Final cost if completed (excl. GST)	Publicly available (Y/N(b)) and URL. If no, why
Feasibility study into potential capital development of aged care facilities	To meet future demand and growth	Investigate options for capital improvements of existing site	March 2026 to May 2026	More informed decision making on future asset investment	$87,480	$87,480	N, in progress
Feasibility study into potential capital development of urgent care centre and renal dialysis in acute services	To meet future demand and growth	Review of service utilisation and demand	June 2026	Improved use of existing resources	$40,825	$40,825	N, in progress

Note:

(a) Table does not include reviews or studies that may be Commercial-in-Confidence or commercially sensitive, or where the release may be detrimental to Government operations (e.g. by pre-empting the finalisation of policy decisions prior to their announcement by Government).

(b) Where the review is not publicly available, please provide a very brief explanation.

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

For the 2025-26 reporting period, Yarrawonga Health had a total ICT expenditure of $1,643,160, with the details shown below.

($ thousand)

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities		
Business as Usual (BAU) ICT expenditure	**Non-Business as Usual (non-BAU) ICT expenditure**	**Operational expenditure**	**Capital expenditure**
(Total)	***(Total = Operational expenditure and capital expenditure)***		
$1,643,160	***$0***	***$1,554,533***	***$88,627***

ICT expenditure refers to the Department's costs in providing business enabling ICT services within the current reporting period. It comprises Business as Usual (BAU) ICT expenditure and Non-Business as Usual (Non-BAU) ICT expenditure. Non-BAU ICT expenditure relates to extending or enhancing the Department's current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.

ASSET MANAGEMENT ACCOUNTABILITY FRAMEWORK

The Asset Management Accountability Framework (AMAF), issued in 2016, requires Yarrawonga Health (YH) to attest to their compliance with the mandatory requirements of the AMAF in their annual report on a yearly basis. Completion of the Financial Management Compliance Attestation constitutes attestation to compliance with AMAF; therefore, a separate AMAF statement is not required in the annual report.

Additionally, every three years, Yarrawonga Health must self-assess their asset management maturity with the next disclosure required in 2026-27.

Yarrawonga Health will continue to implement good practice asset management with the implementation of an asset management software program in June 2026. This will provide compliance with the government maturity assessment reporting requirements to achieve full compliance against the target maturity competence in 2026-27.

FREEDOM OF INFORMATION ACT 1982

The Freedom of Information Act 1982 (Vic) provides members of the public with a right to request access to documents held by Yarrawonga Health, subject to certain exemptions contained within the Act. The purpose of the Act is to extend as far as possible the right of the community to access information held by government agencies while balancing the protection of essential public and private interests.

Documents that may be requested include health records and other documents held by Yarrawonga Health, whether created by the organisation or provided by another individual or organisation. Access may be refused, in whole or in part, where exemptions under the Act apply, including where documents contain personal information about other individuals, are subject to legal professional privilege, were provided in confidence, or are otherwise exempt under the Act.

Applications for access to documents should be made in writing by completing Yarrawonga Health's Application for Access to Health Records/Freedom of Information form. Requests should clearly identify the documents sought and be

accompanied by the prescribed application fee where applicable. Application fees and access charges are set in accordance with the Freedom of Information Act 1982 and associated regulations. Fees may be reduced or waived where payment would cause financial hardship.

Yarrawonga Health will process requests in accordance with the statutory requirements of the Act. The standard processing timeframe is 30 calendar days, although this may be extended where permitted under the Act, including where consultation with third parties is required.

Applicants who are dissatisfied with a decision made by Yarrawonga Health have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within the timeframes prescribed by the Act.

For further information or to obtain an application form, please contact the Privacy Officer on (03) 5743 8111 or visit Yarrawonga Health's website.

Yarrawonga Health also makes information publicly available in accordance with the publication requirements of the Freedom of Information Act 1982 and seeks to provide access to information wherever possible, consistent with legislative requirements.

During 2025–26, Yarrawonga Health received 27 applications. Of these requests, 2 were from lawyers, 9 from government departments and agencies, and 16 from members of the public.

Yarrawonga Health made 27 FOI decisions during the 12 months ended 30 June 2026.

There were 27 decisions made within the statutory time periods.

Of the total decisions made:

- 22 granted access to documents in full
- 1 request could not be completed because the requested information was not held by Yarrawonga Health
- 3 requests were denied access in full

No decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant.

All requests were finalised within the statutory timeframe. Information on the average number of days under the statutory timeframe was not recorded.

During 2025–26, no requests were subject to a complaint or internal review by the Office of the Victorian Information Commissioner (OVIC). No requests were progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Further information regarding Freedom of Information can be obtained from the Office of the Victorian Information Commissioner or by referring to the Freedom of Information Act 1982.

SAFE PATIENT CARE ACT 2015

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

BUILDING ACT 1993

Yarrawonga Health complies with the building and maintenance provisions of the Building Act 1993, associated regulations, the relevant provisions of the National Construction Code, and the Standards for Publicly Owned Buildings November 1994.

Yarrawonga Health also complies with the Department of Health Fire Risk Management Guidelines.

Yarrawonga Health has mechanisms in place to ensure that its buildings conform with applicable building and fire safety standards. These mechanisms include regular inspections, asset condition assessments, compliance monitoring, annual reporting of asset condition, and the scheduling and delivery of maintenance works in accordance with a programmed maintenance schedule.

During 2025–26, Yarrawonga Health completed the Theatre Redevelopment Project, with a total project value of $10.8 million. One building permit was issued in relation to this project in December 2023, with practical completion achieved in August 2025.

During the reporting period:

- One building permit remained applicable to buildings owned and controlled by Yarrawonga Health.
- One occupancy certificate of final inspection was issued during the reporting period.
- No emergency orders or building orders were issued in relation to Yarrawonga Health buildings.
- No buildings were required to be brought into conformity with building standards during the reporting period.

PUBLIC INTEREST DISCLOSURE ACT 2012

Yarrawonga Health is a public body and as such cannot receive, investigate or manage disclosures and a public interest disclosure about Yarrawonga Health (and its public officers) cannot be made directly to Yarrawonga Health. A copy of the Yarrawonga Health Public Interest Disclosures Policy is available on request.

NATIONAL COMPETITION POLICY

Yarrawonga Health continues to comply with the Victorian Government's Competitive Neutrality Policy and the principles of National Competition Policy. The organisation applies these principles where appropriate to ensure that public sector ownership does not provide an unfair competitive advantage over private sector competitors and that resources are allocated efficiently.

Yarrawonga Health has identified **Pathology Services** and **Radiology Services** as activities with potential applicability to competitive neutrality requirements. During the reporting period, these services continued to operate under the same competitive neutrality arrangements as in previous years.

No material changes were made to Yarrawonga Health's application of competitive neutrality during the reporting period. No competitive neutrality complaints were received, investigated or determined in relation to Yarrawonga Health during the year.

In developing or reviewing policies and regulatory obligations, Yarrawonga Health supports the Victorian Government's approach to considering competition impacts and public interest requirements through relevant legislative and regulatory assessment processes.

CARERS RECOGNITION ACT 2012

Yarrawonga Health is an agency subject to the Carers Recognition Act 2012. The Carers Recognition Act 2012 formally recognises and values the role of carers and the importance of care relationships in the Victorian community. The Act includes a set of principles about the significance of care relationships, and specifies obligations for State Government agencies, local Councils, and other organisations that interact with people in care relationships.

Yarrawonga Health has taken all practical measures to comply with its obligations under the Act. These include: -

- Promoting the principles of the Act to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the Act to our partner organisations)
- Ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act (e.g. developing and implementing a staff awareness strategy about the principles in the Act and what they mean for staff, induction and training programs offered by the organisation include discussion of the Act and the statement of principles therein).
- Considering the care relationships principles set out in the Act when setting policies or providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the Act, developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care).

There were no disclosures in 2025-2026.

LOCAL JOBS FIRST ACT 2003

Yarrawonga Health complies with the **Local Jobs First Act 2003** and associated policy requirements. The Act applies to eligible Victorian Government procurement projects and seeks to support local industry participation, employment opportunities and skills development through government purchasing activities.

During 2025–26, Yarrawonga Health managed one project to which the Local Jobs First requirements applied:

Local Jobs First Project Activity	**2025–26**
Number of Local Jobs First projects commenced	0
Number of Local Jobs First projects completed	1
Total value of projects completed to which a Local Industry Development Plan (LIDP) was required	**$10.8 million**

The project was the **Theatre Redevelopment Project**, with a total project value of **$10.8 million**. The project was subject to Local Jobs First requirements and operated under an approved Local Industry Development Plan. Construction was completed in **August 2025**.

During the reporting period:

- No new Local Jobs First projects commenced.
- One Local Jobs First project was completed.
- No grants requiring Industry Capability Network interaction reporting were administered.
- Post-contract reporting obligations will be completed in accordance with Local Jobs First requirements

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:

Executive Director Corporate and Finance

Phone: 03 5743 8156

Email: YHinfo@yh.org.au

WORKFORCE INCLUSION POLICY

At Yarrawonga Health, we are committed to fostering a workplace that values diversity, promotes equity, and embraces a culture of inclusion. In line with our obligations under the *Gender Equality Act 2020*, we continue to transparently report on our progress toward achieving meaningful gender equality outcomes.

Our **Gender Equality Action Plan** is focused on:

- Holding leaders accountable for championing gender equality across all levels of the organisation;
- Increasing intersectional gender representation and inclusive practices;
- Normalising and embedding flexible work arrangements, especially for staff with caring responsibilities;
- Strengthening support systems and processes for staff who experience unacceptable behaviours; and
- Actively working to close gender pay gaps, with the goal of their eventual elimination.

As part of this work, we are reviewing position descriptions, recruitment practices, and organisational policies through a gender and inclusion lens to ensure that our systems are fair, accessible, and empowering for everyone.

The recent formation of our **Diversity and Inclusion Committee** marks a key step in embedding inclusive leadership and driving continuous improvement across Yarrawonga Health.

These efforts represent a longer-term commitment to cultural transformation. We are already seeing encouraging shifts in staff engagement, leadership diversity, and flexible work uptake—creating the foundations for a more respectful, equitable and supportive workplace.

Ultimately, we believe that when our workforce is supported and included, we are better positioned to deliver safe, responsive, and person-centered care for the communities we serve.

OCCUPATIONAL HEALTH & SAFETY

Yarrawonga Health is committed to the safety and wellbeing of its employees, and to facilitating an organisational culture that actively seeks to improve risk management and safe work practices. Yarrawonga Health fosters attitudes which sustain healthy and safe work environments, whilst aiming to ensure the safety of its workforce, contractors, volunteers, the public and others who are on its premises.

Yarrawonga Health's occupational health and safety management systems provide the structural framework through which health and safety are managed and includes the responsibilities of management, supervisors, employees and their representatives.

It promotes the integration of early identification, risk assessment and elimination/prevention strategies in incident reporting, injury management, hazard and risk identification and control into day-to-day business.

Key elements of our approach to workplace health, safety and wellbeing include an increase in staff training and awareness in identifying and recognising:

- *safe work practices as an integral part of business and workplace culture;*
- *effective injury and incident prevention programs;*
- *health and safety risks and strategies for mitigating these risks with an emphasis on the importance of appropriate consultation.*

A strong focus on reducing manual handling injuries and risks remains a priority and has been maintained through staff training and consultation in trialing and evaluating equipment.

Yarrawonga Health's Health, People and Safety Manager provides guidance, coordination and support in four key areas: Health and Safety, Employee Wellbeing, Injury Management and Occupational Violence and Aggression.

Occupational Health and Safety Statistics	2025-2026	2024-2025	2023-2024
The number of reported hazards/incidents for the year per 100 FTE	37.00	55.66	40.02
The number of "lost time" standard WorkCover claims for the year per 100FTE	1.75	0.48	1.96
The average cost per Work Cover claim for the year ('000)	3.38	4.51	4.54

OCCUPATIONAL VIOLENCE

Yarrawonga Health is committed to providing a safe environment for staff, patients /residents, visitors and others. This includes the prevention and management of occupational violence. Yarrawonga Health Occupational Violence and Aggression (OVA) project-working group commenced in 2017 and has since transitioned from a 'project' to being a standing Health and Safety Committee reporting item.

OCCUPATIONAL VIOLENCE STATISTICS	2025-26
Workcover accepted claims with an occupational violence cause per 100 FTE	0.0
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0.0
Number of occupational violence incidents reported	44
Number of occupational violence incidents reported per 100 FTE	22.72
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0.002%

DEFINITIONS

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 2025-2026.

LOST TIME

Is defined as greater than one day.

INJURY, ILLNESS OR CONDITION

This includes all reported harm because of the incident, regardless of whether the employee required time off work or submitted a claim.

ENVIRONMENTAL SUSTAINABILITY

Yarrawonga Health is committed to environmental sustainability in its operations and forms one of our core strategic priorities in our Strategic Plan.

Yarrawonga Health supports the Victorian public sector in adopting new technology that reduces emissions and delivers environmental sustainability.

Yarrawonga Health's Environmental Management Plan (EMP) is a structured approach to managing Yarrawonga Health's environmental impacts and improving its environmental performance by embedding flexible operational systems to improve environmental sustainability and eliminate waste.

The EMP's objectives include:

- Reduce greenhouse gas emissions resulting from operational activities by initiating practices that improve environmental awareness and sustainability in accordance with our vision and strategic plan.
- Reduce the amount of waste and maximising the amount of reused and recycled resources in procurement
- Ensuring new capital works are built as all-electric and incorporate environmentally sustainable principles in design, construction and operation.
- Improving the energy performance of existing assets and facilities.
- Encouraging staff to reduce environmental impacts through behaviour change.
- Communicating environmental performance through regular compliance reporting.

Reporting boundary for environmental data
All the operations and activities of Yarrawonga Health are included within the organisational boundary for this reporting period.

Climate-related risk disclosure statement
Climate change has the potential to directly and indirectly impact on the assets, operations, services and programs that Yarrawonga Health delivers on behalf of the Victorian Government. This requires ongoing efforts to recognise and respond to risks, develop opportunities, and build resilience to climate impacts.
Yarrawonga Health will adopt new technology to deliver services to the community in ways that support Victoria's transition to net zero emissions and a climate resilient state. Through this statement, Yarrawonga Health aims to: -

- communicate its actions to understand the impact of climate change on its assets, operations and services
- demonstrate that its environmental impacts are responsibly managed and mitigated
- support the efficient allocation of resources to transition operations to net zero emissions and improve environmental performance over time.

Climate related risk governance
The Executive is currently establishing the Procurement, Supply and Sustainability Committee to consider climate risks and opportunities across Yarrawonga Health's operations and activities. This committee will be responsible for overseeing the implementation and monitoring of the Environmental Management Plan (EMP) and will provide compliance reporting to the Audit and Risk Committee.

The Procurement Supply and Sustainability Committee will provide support to achieve the following goals: -

- Sustainable development
- Waste minimisation and prevention
- Water conservation
- Effective energy management reduction strategies
- Compliance with our environmental, legal and reporting obligations
- Training and educating our staff on environmental issues

Yarrawonga Health's Audit and Risk Committee will provide independent assurance that Yarrawonga Health's risk and control environment is operating effectively and efficiently. The Audit and Risk Committee will actively monitor the risk profile, including climate-related risks, and assess the risk management strategies adopted.

Climate-related risk strategy

Yarrawonga Health is continuing to build on its understanding of climate-related risks and opportunities, and to assess and monitor their relative potential impacts. Yarrawonga Health monitors and manages several key strategic climate-related physical and transition risks and opportunities including: -

- Impact of increased temperatures and extreme heat on Yarrawonga Health's operations, including the health and safety of staff operating outdoors
- Impact of extreme weather events including bushfires and floods on exposed Yarrawonga Health's assets
- Impact of advancement in low emission technologies on the cost of maintenance of currents assets.

Yarrawonga Health is working towards achieving strategic actions to manage climate risks and increase overall resilience, including:

- Developing asset-specific adaption to manage vulnerability to climate hazards
- Updating policies to maximise staff wellbeing
- Reducing greenhouse gas emissions resulting from Yarrawonga Health's operations in line with Victorian Government commitments.
- Undertaking NABERS Energy ratings at all applicable sites and increasing energy and water efficiency management capabilities
- Incorporating emissions valuation into business cases for significant investments.
- Aligning procurement to principles and investigating options to expand reporting on Scope 3 emissions for significant procurements and investments
- Improving environmental performance monitoring, evaluation and reporting
- Supporting the continuing uptake of renewable energy and other low emissions technologies across Victoria.
- Increasing climate risk maturity across Yarrawonga Health, supporting effective management of climate-related risks.

Climate-related risk management

Yarrawonga Health considers climate change in its operating context, and identifies, assesses and manages risks and opportunities.

Climate-related risks are assessed and managed at the strategic, operation and program levels.

Climate-related metrics and targets

Yarrawonga Health reports climate-related metrics in line with requirements under Financial Reporting Direction 24. The environmental data captured in 2025-2026 is managed in the Department of Health's, reporting software, Eden Suite and also managed internally by the finance and maintenance departments for reporting purposes.

Yarrawonga Health is increasing its renewable energy generation capacity on its sites with the installation of a new solar system in June 2026 to drive improvements and management of climate-related risks to support better environmental performance across its sites. Yarrawonga Health is establishing the following targets to drive improvements to manage climate-related risks and support better environmental performance across its sites: -

- Complete site audits and feasibility assessments to transition gas plant and equipment to efficient electric technologies on replacement or renewal
- Install efficient LED lighting and water-efficient taps at all sites within two years
- Reduce by half total energy use per FTE within three years compared to 2025-2026
- Reduce at least 50% of gas space and hot water heating systems with efficient electric systems within six years from 2025-2026
- Increase the recycling rate to 85% within six years
- Transition of 100 per cent of Yarrawonga Health's fleet vehicles to zero emissions vehicles by 2029.

GREENHOUSE GAS EMISSIONS

Yarrawonga Health reports its greenhouse gas emissions into emissions 'scopes' consistent with national and international reporting standards.

Scope 1 emissions are from sources that Yarrawonga Health owns or controls, such as burning fossil fuels in its vehicles or machinery.

Scope 2 emissions are indirect emissions from Yarrawonga Health's use of electricity from the grid, which still uses coal and gas-fired power generation.

Scope 3 emissions are indirect emissions from sources that Yarrawonga Health does not control but does influence.

Yarrawonga Health's Scope 1 greenhouse gas emissions have increased by 3% from 2023-2024 to 2024-2025 and increased by 18% from 2024-2025 to 2025-2026. The increase has largely been driven by increased usage associated with the construction of the new Main Entrance, Urgent Care Centre and Theatre complex which in total added an additional 850m2 floor space this financial year.

Yarrawonga Health's Scope 2 electricity emissions have decreased by 89% from 2023-2024 to 2024-2025 and increased by 40% from 2024-2025 to 2025-2026. The increase has largely been driven by increased usage associated with the construction of the new Main Entrance, Urgent Care Centre and Theatre complex which in total added an additional 850m2 floor space this financial year.

Yarrawonga Health's Scope 3 greenhouse gas emissions from commercial air travel and waste disposal have decreased by 88% from 2023-2024 to 2024 to 2025 and increased by 118% from 2024-2025 to 2025 to 2026. The increase has largely been driven by increased usage associated with the construction of the new Main Entrance, Urgent Care Centre and Theatre complex which in total added an additional 850m2 floor space this financial year.

GREENHOUSE GAS (GHG) EMISSIONS

Indicator (CO2e)	**2025-2026**	**2024-2025**	**2023-2024**
Scope 1	354.44	300.02	290.69
Scope 2	983.34	703.84	788.12
Scope 3 (from commercial air travel and waste disposal)	284.06	130.23	245.48
Total	1,621.81	1,134.09	1,324.29

ELECTRICITY PRODUCTION AND CONSUMPTION

Electricity consumption has increased by 37 per cent since the 2024-2025 reporting period. The increase has largely been driven by increased usage associated with the construction of the new Main Entrance, Urgent Care Centre and Theatre complex which in total added an additional 850m2 floor space this financial year.

Indicator (MWh)	**2025-2026**	**2024-25**	**2023-24**
Total electricity consumption			
Purchased Electricity – Consolidated	1467.04	1,069.07	1,198.26
Offices [1]	35.34	25.76	28.88
No directly purchased but from outside the organisation [2]	-	-	-
Self-generated (MWh) [9]	0.00	78.47	99.28
On-site electricity generated			
Solar PV [9]	0.00	78.47	99.28
Consumption behind-the-meter	-	-	-
Exports	-	-	-
Other non-renewable (Diesel backup generator) [3]	*	*	*
On-site electricity generation capacity			
Solar PV (MWh) [9]	0.00	78.47	99.28
Diesel backup generator	0.84	0.84	0.84
Total	0.84	79.31	100.12

STATIONARY FUEL USE

Sources of emissions from stationary fuel include natural gas used in some buildings' heating systems and diesel backup generator for critical facilities. Yarrawonga Health collected data primarily through billing information from fuel suppliers.

Stationary fuel use decreased by 19 per cent from 2024-2025 to 2025-2026. Changes in fuel use were influenced by replacement of gas boilers at or near end of life with electric heat pump applications, fluctuations in employees working on site and resultant heating demand, and variation in the need for backup diesel generation.

Yarrawonga Health aims to replace at least 50 per cent of current natural gas heating systems with efficient electric systems over the next six years from 2025-2026 as part of strategic asset management and asset renewal to reduce the greenhouse gas emissions from stationary fuel use and lower ongoing operational costs.

Indicator	2025-2026	2024-2025	2023-2024
Total fuels used in buildings and machinery			
Buildings	4,899	5,822	5,641
Natural Gas (GJ)	4,899	5,822	5,641
Machinery	83.33 [3]	83.33 [3]	83.33 [3]
Diesel (L)	83.33 [3]	83.33 [3]	83.33 [3]
Greenhouse gas emissions from stationary fuel consumption *(Tonnes CO2-e)*	*	*	*

TRANSPORTATION

Yarrawonga Health's fleet is comprised of 8 vehicles essential to support patient services in the community. 75 per cent of these were road vehicles and 25 per cent were goods vehicles including 2 utilities that were used for maintenance tasks, and the remainder were passenger vehicles for pool use. Of the goods vehicles, 25 per cent were internal combustion engine vehicles and 75 per cent were hybrid vehicles.

Yarrawonga Health is planning to transition to 100 per cent zero emissions vehicles for the shared passenger vehicle fleet by 2029 consistent with the Victorian Government's commitment as a signatory to the COP26 Zero Emissions Vehicle Declaration and the Victorian Government Standard Motor Vehicle Policy.

Indicator	2025-2026	2024-2025	2023-2024
Number and proportion of vehicles	8	8	9
Road Vehicles	6	6	8
Passenger Vehicles			
Internal combustion engines	6	6	8
Petrol	0	0	4
Diesel / Biodiesel	0	0	1
Hybrid	6	6	3
Plug-in Hybrid Electric Vehicle (PHEV)	-	-	-
Range-extended electric vehicle	-	-	-
Electric propulsion	-	-	-
Battery Electric Vehicle (BEV)	-	-	-
Goods Vehicles			
Internal combustion engines	2	2	1
Petrol	1	1	0
Diesel / Biodiesel	1	1	1
Hybrid	-	-	-
Plug-in Hybrid Electric Vehicle (PHEV)	-	-	-
Range-extended electric vehicle	-	-	-

Indicator	2025-2026	2024-2025	2023-2024
Total energy used in transportation			
Passenger Vehicles	5,448.54	6,339.76	3,826.97
Petrol (L) 5	5,448.54	6,339.76	3,623.93
Diesel (L) 5	-	-	203.04
Goods Vehicles	814.89	948.19	706.24
Diesel (L) 5	814.89	948.19	706.24
Greenhouse gas emissions from vehicle fleet (Tonnes CO2-e)			
Passenger Vehicles	7.43	13.87	8.37
Petrol	7.43	13.87	7.83
Diesel	-	-	0.54
Goods Vehicles	1.89	2.53	1.89
Petrol	-	-	-
Diesel	1.89	2.53	1.89
Total distance travelled by commercial air travel (Passenger km)	-	-	-

TOTAL ENERGY USE

Total energy used by Yarrawonga Health has increased by 11 per cent from 2024-2025 to 2025-2026 driven by increases in the use of equipment associated with the construction of the new Main Entrance, Urgent Care Centre and Theatre complex which in total added an additional 850m2 floor space this financial year.

Yarrawonga Health's use of renewable energy has increased by 676 per cent, driven by purchases of renewal energy from the SEC. The original solar system has been replaced due to faulty equipment which has impacted on our energy usage this financial year. The installation of the new rooftop solar system has been completed in late June 2026 which will provide a positive impact for next year's energy usage.

Indicator (MJ)	2025-2026	2024-2025	2023-2024
Total energy usage from fuels (stationary and transportation)	6,446,129.00	5,822,305.50	5,840,453.20
Total energy used from electricity	5,281,350.00	3,848,654.95	4,671,143.90
Total energy used segmented into renewable and non-renewable sources	11,727,479.00	9,670,960.45	10,869,009.90
Renewable	4,776,029.00	706,630.15	1,168,394.30
Non-renewable	6,951,450.00	8,694,330.30	9,700,615.60
Units of energy used normalised by FTE (MJ/FTE)	58,766.68	44,908.73	59,851.38

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE

Australia's harsh climate and scarce water resources mean the development of sustainable buildings is an economic and environmental necessity. Recent extreme weather events demonstrate the importance of addressing climate change risk across Yarrawonga Health's operations, including when it comes to the design and management of buildings and infrastructure assets.

Yarrawonga Health will ensure the design, budgeting and delivery of buildings used by Yarrawonga Health incorporate best practice sustainable design principles and resource efficient features will be considered in new buildings and infrastructure.

SUSTAINABLE PROCUREMENT

Yarrawonga Health considers sustainable procurement objectives through its implementation of the Social Procurement Framework, which establishes requirements that apply to Victorian Government departments and agencies when they procure goods, services and construction.

WATER CONSUMPTION

Water use decreased by 9 per cent from 2023-2024 to 2024-2025 and increased by 30 per cent from 2024-2025 to 2025-2026. The increase was driven by water use associated with the construction of the new Main Entrance, Urgent Care Centre and Theatre complex, which in total added an additional 850m2 floor space this financial year.

Indicator (KL)	**2025-2026**	**2024-2025**	**2023-2024**
Total water consumption (kilolitres)	12,918	9,951	10,879
Potable water consumption	12,918	9,951	10,879
Metered reused water consumption	*	*	*
Units of metered water consumed normalised by FTE (KL/FTE)	64.73	51.38	59.91

WASTE AND RECYCLING

Waste management and recycling are key priorities for Yarrawonga Health. Focus areas include efforts to eliminate single-use plastics, as well as maximise recycling and minimise waste sent to landfill. Yarrawonga Health collected waste data from invoices and reports from its waste management providers. Yarrawonga Health's waste management and recycling actions have resulted in an 8 per cent decrease from 2024-2025 to 2025-2026. While waste disposal has decreased in units of waste, full-time equivalent employees from 2024-2025 to 2025-2026 has increased by 3 per cent.

Indicator	2025-2026		2024-2025		2023-2024	
	KG	%	KG	%	KG	%
Total units of waste disposed [8]	83,867	100	90,864	100	92,622	99.42
Landfill (disposal) (KG)	75,031	90	75,820	83.44	75,683	81.71
Recycling / Recovery (disposal) (KG)	2,867	3	7,196	7.91	9,332	10.07
Food and Garden Organics (FOGO) (KG)	-	-	-	-	-	-
Cardboard (KG)	5,969	7	7,319	8.05	7,078	7.64
Percentage of office sites which are covered by dedicated collection services						
Printer cartridges (KG) [7]	-	-	-	-	-	-
Batteries (KG) [7]	-	-	165	0.18	165	-
E-Waste (KG) [7]	-	-	364	0.40	364	-
Soft plastics (KG) [7]	-	-	-	-	-	-
Total units of waste disposed of normalised by FTE	-	-	1.88	-	2.05	-
Recycling Rate	-	10	-	15.96	17.58%	-
Greenhouse has emissions associated with waste disposal (Tonnes CO2e)	104.73	-	101.25	-	103.21	-
Landfill	-	90	-	83.44	78.55%	-

Normalised FTE	2025-2026	2024-2025	2023-2024
	199.56	193.65	181.60

Notes:

[1] Office data does not include office spaces within the hospital building, only Administration and CEC building.

[2] Yarrawonga Health provides several consultant rooms and external pathology services, which are not individually metered.

[3] Diesel backup generation is not separately metered and electricity generated is estimated based on manufacturer supplied factors for operation under full load. All electricity generated is assumed to be used on site

[4] Diesel for the backup generator is purchased while refilling one of the vehicles, and usage numbers are approximate for testing periods

[5] We were unable to obtain a conversion formula for fuel usage to energy used.

[6] The total energy figures does include renewable production for these years.

[7] Printer cartridges supplied and recycled by an external print management service, no data available. From September 2024 Hume Rural Health Alliance (HRHA) have acquired this service and data will be provided moving forward.

[8] Clinical waste is not reported in the total units of waste disposed.

[9] Self-generated Solar PV on site electricity production is unavailable this financial year due to faulty solar system. A a new system has been installed in late June 2026 which will provide data from next financial year.

[*] We were unable to obtain these data points due to the new reporting requirements. We are developing systems to capture this data for future Annual Reports.

SOCIAL PROCUREMENT

Yarrawonga Health supports the Victorian Government's Social Procurement Framework through its procurement activities and social procurement commitment. The health service seeks opportunities to engage suppliers that deliver social and sustainable benefits while ensuring value for money and compliance with procurement requirements.

During 2025–26, Yarrawonga Health continued to actively consider social procurement opportunities as part of its purchasing and supplier engagement processes, but due to specific programming and allocation of Yarrawonga Health's budget for this cycle, there were no opportunities to engage social benefit suppliers this financial year. To address this and align with the whole-of-government objectives, Yarrawonga Health will integrate social procurement principles into its future training and development program.

KEY ACHIEVEMENTS 2025–26

2025-2026 SOCIAL PROCUREMENT FRAMEWORK REPORTING				
SPF objective	**Outcome**	**Metric**	**Unit of measure**	**2025-2026 (Actual)**
Opportunities for sustainable Victorian Social Enterprises	Employment of Social Enterprises for suppliers to the Victorian Government	Total spend with Victorian Social Enterprises.	$ (GST exclusive)	0
		Total spend with Victorian Aboriginal businesses.	$ (GST exclusive)	0
		Total spend with Australian Disability Enterprises.	$ (GST exclusive)	0
		Total number of Victorian Social Enterprises employed by Victorian Government suppliers on Victorian Government contracts	Number	0
		Total number of Victorian Aboriginal businesses employed by Victorian Government suppliers on Victorian Government contracts	Number	0
		Total number of Australian Disability Enterprises employed by Victorian Government suppliers on Victorian Government contracts	Number	0

During the reporting period, Yarrawonga Health recorded no direct procurement spend with Victorian Social Enterprises, Victorian Aboriginal businesses and Australian Disability Enterprises.

DISCLOSURE OF EMERGENCY PROCUREMENT

In 2025-2026 Yarrawonga Health activated Emergency Procurement on one occasion in accordance with the requirements of government policy and accompanying guidelines. One contract, value at or more than $100,000 (GST inclusive), was awarded in connection with the emergency. Details of Yarrawonga Health's emergency procurements are show below.

Nature of emergency (i.e. short description of the emergency)	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to the emergency	Number of new contracts awarded valued at $100 000 (incl. GST) or more
Generator failure	January 2026	Replacement generator	$391,203	1

Note: (a) This is the total of all expenditure in response to the emergency, including contracts under and over $100 000. This includes new procurements, variations and purchases made under pre-existing arrangements.

Yarrawonga Health has nil reports of procurement complaints in 2025-26.

STATEMENT OF PRIORITIES

The *Health Services Act 1988* allows that post 1 October of each financial year the Minister for Health makes a Statement of Priorities which is provided to health services.

The Statement of Priorities are aligned with the Department of Health Operational Plan 2025-26. Yarrawonga Health will contribute to the Operational Plan 2025-26 by agreeing to the following priorities:

<table>
<tr><th colspan="2">INNOVATE AND IMPROVE ACCESS AND CARE</th></tr>
<tr><td colspan="2">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.</td></tr>
<tr><td colspan="2">GOAL: Align with the Victorian Clinical Governance Framework to strengthen clinical governance systems, ensuring safe, high-quality care.</td></tr>
<tr><td>HEALTH SERVICE DELIVERABLES</td><td>ACHIEVEMENT / OUTCOMES</td></tr>
<tr><td>• 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.</td><td>Status: Achieved
• Consumer representation on clinical governance, diversity and social inclusion and resident representative, aged care quality committees
• Consumer Advisory Committee
• Comprehensive patient experience and feedback processes reported through all clinical and aged are committees to Executive including reporting KPIs
• YTD nil sentinel events</td></tr>
<tr><td>• 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.</td><td>• Comprehensive committee and reporting structure established reporting to Executive and Board.</td></tr>
<tr><td>• Health services are able to show evidence of a comprehensive training program approach that includes performance management, accountability and continuous improvement.</td><td>• Structured clinical and non-clinical Learning and Development program is established.
• Senior leaders continue to participate in a leadership program sponsored by YH, including a range of learning sets and 1:1 mentoring over a twelve-month period.
• Mandatory training compliance 93%</td></tr>
<tr><td colspan="2">GOAL: Maintain a commitment to delivering equitable and timely access to planned care and drive reform in alignment with the Planned Surgery Reform Blueprint.</td></tr>
<tr><td>HEALTH SERVICE DELIVERABLES</td><td>ACHIEVEMENT / OUTCOMES</td></tr>
<tr><td>• Implement and scale theatre optimisation initiatives in planned surgery, for example same-day surgery and same-day surgery by default models of care, criteria-led discharge,</td><td>Status: Achieved
• Surgical activity targets on budget 1,000 procedures/year.</td></tr>
</table>

monitoring of theatre measures, and high-throughput approaches such as high-intensity theatre lists.	• Negotiations continue with regional health services for additional elective surgery to support their wait lists. • Project in progress with GVH progressing a regional waitlist model linking small rural health services to a broader waiting list compliance strategy aligned to DoH planned surgery policy. • The GVH regional waitlist project will commence with YH as a pilot site completing additional endoscopy procedures drawn from the GVH waitlist.
• Proactively manage planned surgery and specialist clinics (or outpatients) waitlists, for example validating and supporting patients into optimal care pathways such as evidence-based alternatives to surgery and optimisation pathways. A particular focus should be applied to long-waiting patients and priority population groups (for example, Aboriginal and Torres Strait Islander patients and under 18 patients).	• As above
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 skilled and future-ready workforce, maintaining a modern, safe and resilient health care system for all Victorians.	
GOAL: Develop and implement initiatives to strengthen financial sustainability. By delivering sustainable, responsible budgets, we can ensure a well-managed, viable and sustainable health system for the future.	
HEALTH SERVICE DELIVERABLES	ACHIEVEMENT / OUTCOMES
• Deliver the key initiatives outlined in the Budget Action Plan within Government parameters.	Status: • On target – completion to target at end of Q4.
• 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.	• Detailed profit and loss provided to Executive enabling deep analysis and identification of efficiency strategies. • Executive Finance and Performance meeting monthly enables specific strategies to be decided, implemented and monitored. • Finance Committee ensures oversight and accountability to the Board. • Budget reforecast occurs at least quarterly to DoH ensuring budget remains on target. • Surplus achieved for FY26 of $11k budget was forecast to breakeven.
• Use funding efficiently and effectively to optimise patient facing service. Undertake programs to reduce the cost of service	• Uplift of acute bed capacity included in FY26 budget and maintained at 14 beds.

delivery, improve safety, capacity and reduce unnecessary waiting.	• Preparing budget for FY27 to include resourcing for 18 bed capacity. • Nurse practitioners introduced to support urgent/emergency care. • Additional urgent care staffing planned when activity reaches 7,000 to be included in FY27 budget. • Graduate nurse program increased and commenced in February 2026. • Agency reduction strategies continue with budgeted target of 3.0FTE currently favourable to budget.
A STRONGER WORKFORCE	
We strive to foster an equitable, skilled and supported workforce that builds professional capabilities to meet current and future roles.	
GOAL: Position Victoria as a leader in employee experience, capability, and capacity by focusing on future roles and professional development in line with the Victorian Health Workforce Strategy to ensure a regenerative and sustainable workforce.	
HEALTH SERVICE DELIVERABLES	ACHIEVEMENT / OUTCOMES
• Implement processes to sustain workforce supply and fulfill obligations, including those under the Gender Equality Act 2020 by improving employee experience in leadership, health and safety, flexibility, career development, and agility to ensure safe, high-quality care.	Status: • Gender equality plan submitted and approved by the Commission – November 2025. • Gender equality lens applied to all new initiatives, policy, and committee functions. • Gender equality education completed for all Executive and Senior managers. • Workforce strategy implemented to guide workforce retention, targeted recruitment and reduction in agency. • People Matters Survey completed. • Employee Engagement Committee well established guiding workforce initiatives and feedback. • Leadership program over 12 months completed for all middle managers.
• Collaborate with the department to improve workforce data analytics, generate actionable insights, and enhance strategic planning.	• Hume Network workforce analysis in progress. • Hume Network Workforce committee established with YH representation to support network and local based planning. • Local YH Workforce Strategy implemented. • Network Shared Services committee planning Network Human Resource Information system implementation. • Staff turnover at YH minimal 1.23% and well below national target of 11%. All key positions filled.
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.	

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

HEALTH SERVICE DELIVERABLES	ACHIEVEMENT / OUTCOMES
• Delivery high-quality cultural safety training to all executives and staff using independent, expert, community-controlled organisations or a registered Aboriginal business.	• Executive and senior managers have completed cultural safety training using an independent expert who is a registered training facilitator for Aboriginal cultural safety. • Facilitated training is being planned for staff. • All personnel including Board completed mandatory online training annually. • Network CEOs meeting quarterly with Aboriginal Medical Services and agency CEOs to progress better access for Aboriginal People across the Network.
• Health service executive 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 servies.	• Aboriginal Yorta Yorta Elders represented on CAC and Diversity committees. • Joint planning occurs for various recognition and other key events supporting reconciliation. • Aboriginal representatives participated in strategic planning consultation. • Clinics supporting vulnerable groups with immunisation and health wellbeing checks were scheduled in consultation with Aboriginal representative. • YH currently planning participation in NAIDOC week activities for 2026.
• Ensure culturally appropriate systems for identifying Aboriginal and Torres Strait Islander patients and implement responsive discharge plans and referral pathways.	• Systems and processes are established to ensure Aboriginal identified patients are known. • YH planning to implement a local ALS role in FY27 however service level agreement is established with Northeast Health Wangaratta for Aboriginal Liaison support as required.

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.

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

HEALTH SERVICE DELIVERABLES	ACHIEVEMENT / OUTCOMES
• Meet all objectives agreed to in the Local Health Service Network Statement of Expectations across priority areas (access,	• Network established.

equity and flow, workforce, safety and quality, and shared services).	• Network sub committees supporting governance established. • Clinical Services Plan project progressing to expected timeline. • Network Service Plan submitted to DoH. • Partnerships further developing. • YH and GVH regional planned surgery access waitlist project commenced. • Statement of Expectation FY27 draft submitted to DoH.

PERFORMANCE PRIORITIES

HIGH QUALITY AND SAFE CARE KEY PERFORMANCE MEASURE	TARGET	OUTCOME
Infection prevention and control		
Percentage of healthcare workers immunised for influenza	94%	99%
Aged Care		
Public sector residential aged care services overall star rating	Minimum rating of 3 stars	Achieved
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	0
Patient experience		
Percentage of patients who reported positive experiences of their hospital stay	95%	100%
Aboriginal Health		
Difference between the percentage of Aboriginal patients and non-Aboriginal patients who left against medical advice	0%	0%

STRONG GOVERNANCE, LEADERSHIP AND CULTURE KEY PERFORMANCE MEASURE	TARGET	OUTCOME
Organisational culture		
People matter survey – Percentage of staff with an overall positive response to safety culture survey questions *	80%	72%

**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	OUTCOME
Finance		
Operating result ($ millions)	$ 0.00m	$0.01m
Adjusted current asset ratio	0.70 or 3% improvement from health service base target	0.89
Variance between 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	Not achieved

ACTIVITY AND FUNDING

FUNDING TYPE	SOP TARGET ACTIVITY	ACTUAL ACTIVITY ACHIEVED
Aged Care		
Residential aged care	30,374	30,374
HACC	302	252
Community health / primary care programs	3,773	3,584
Small Rural		
Small rural acute	151	168
Total Funding	**34,600**	**34,378**

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

STATUTORY COMPLIANCE AND ATTESTATIONS

RESPONSIBLE BODIES DECLARATION

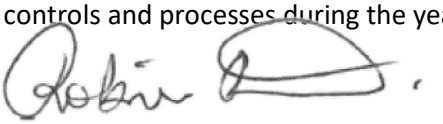
In accordance with the *Financial Management Act 1994*, I am pleased to present the report of the operations for Yarrawonga Health for the year ending 30 June 2026.



David Rokesky
Board Chair
Yarrawonga Health
Date: 21.09.2026

DATA INTEGRITY DECLARATION

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



Robin Haberecht
Chief Executive Officer
Yarrawonga Health
Date: 21.09.2026

INTEGRITY, FRAUD AND CORRUPTION DECLARATION

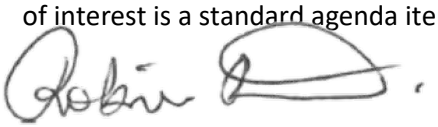
I, Robin Haberecht, certify that Yarrawonga Health has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Yarrawonga Health during the year.



Robin Haberecht
Chief Executive Officer
Yarrawonga Health
Date: 21.09.2026

CONFLICT OF INTEREST DECLARATION

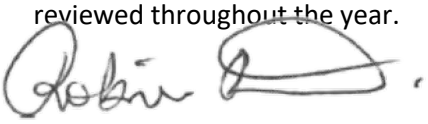
I, Robin Haberecht, certify that Yarrawonga Health has put in place appropriate internal controls and processes to ensure that it has implemented a “Conflict of Interest” policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed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



Robin Haberecht
Chief Executive Officer
Yarrawonga Health
Date: 21.09.2026

HEALTH SHARE VICTORIA (HSV) PURCHASING POLICY DECLARATION

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



Robin Haberecht
Chief Executive Officer
Yarrawonga Health
Date: 21.09.2026

FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION

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



David Rokesky
Board Chair
Yarrawonga Health
Date: 21.09.2026

DISCLOSURE INDEX

The annual report of Yarrawonga Health 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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Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Yarrawonga Health

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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



MELBOURNE
24 September 2026

Simone Bohan
as delegate for the Auditor-General of Victoria

Financial Statements
Financial Year ended 30 June 2026

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

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

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

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

We authorise the attached financial statements for issue on 21 September, 2026.

Board member	**Accountable Officer**	**Chief Finance & Accounting Officer**
		
David Rokesky	Robin Haberecht	Rita Ruyters
Chair	Chief Executive Officer	Chief Finance & Accounting Officer
Yarrawonga 21st September, 2026	Yarrawonga 21st September, 2026	Yarrawonga 21st September, 2026

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

	Note	2026 $'000	2025 $'000
Revenue and income from transactions			
Revenue from contracts with customers	2.1 (a)	14,900	13,780
Government Grants	2.1 (b)	19,056	24,603
Other sources of income	2.1 (c)	3,484	3,035
Total revenue and income from transactions		**37,440**	**41,418**
Expenses from transactions			
Employee expenses	3.1 (a)	(29,004)	(26,795)
Supplies and consumables	3.1 (c)	(2,561)	(2,431)
Depreciation	4.1(a)	(3,572)	(3,442)
Other operating expenses		(4,287)	(3,822)
Total expenses from transactions		**(39,424)**	**(36,490)**
Net result from transactions - net operating balance		**(1,984)**	**4,928**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets		-	33
Net gain/(loss) on financial instruments		(1)	16
Other gain/(loss) from other economic flows		60	6
Total other economic flows included in net result		**59**	**55**
Net result		**(1,925)**	**4,983**
Comprehensive result		**(1,925)**	**4,983**

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

Balance Sheet
Yarrawonga Health
As at 30 June 2026

	Note	2026 $'000	2025 $'000
Financial assets			
Cash and cash equivalents	6.1	17,674	19,547
Receivables	5.1	3,810	3,508
Contract assets		432	249
Total financial assets		**21,916**	**23,304**
Non-financial assets			
Prepayments		611	279
Inventories		160	151
Property, plant and equipment	4.1	49,417	50,713
Total non-financial assets		**50,188**	**51,143**
Total assets		**72,104**	**74,447**
Liabilities			
Payables	5.2	2,647	3,459
Contract liabilities		472	289
Borrowings		234	254
Employee benefits	3.1(b)	6,110	5,848
Monies held in trust	5.3	15,605	15,636
Total liabilities		**25,068**	**25,486**
Net assets		**47,036**	**48,961**
Equity			
Reserves		43,862	43,862
Contributed capital		16,841	16,841
Accumulated surplus/(deficit)		(13,667)	(11,742)
Total equity		**47,036**	**48,961**

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

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

	Note	2026 $'000	2025 $'000
Cash flows from operating activities			
Receipts from Government		30,302	29,365
Commercial activity revenue received		151	166
Other receipts		6,118	5,176
Total receipts		**36,571**	**34,707**
Payments to employees		(29,069)	(25,758)
Payments to suppliers and consumables		(4,058)	(2,830)
GST Received from/(paid to) ATO		91	(22)
Other payments		(3,456)	(2,693)
Total payments		**(36,492)**	**(31,303)**
Net cash flows from/(used in) operating activities		**79**	**3,404**
Cash flows from investing activities			
Proceeds from sale of non-financial assets		32	33
Purchase of non-financial assets		(2,308)	(8,398)
Other capital receipts		151	171
Capital donations and bequests received		224	589
Net cash flows from/(used in) investing activities		**(1,901)**	**(7,605)**
Cash flows from financing activities			
Repayment of borrowings and principal portion of lease liabilities		(20)	(30)
Repayment of accommodation deposits		(3,972)	(3,035)
Receipt of accommodation deposits		3,941	6,000
Net cash flows from/(used in) financing activities		**(51)**	**2,935**
Net increase/(decrease) in cash and cash equivalents held		**(1,873)**	**(1,266)**
Cash and cash equivalents at beginning of year		19,547	20,813
Cash and cash equivalents at end of year	6.1	**17,674**	**19,547**

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

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

	Property, Plant and Equipment Revaluation Surplus	Contributed Capital	Accumulated Surplus/(Deficit)	Total
	$'000	$'000	$'000	$'000
Balance at 1 July 2024	**43,862**	**16,841**	**(16,725)**	**43,978**
Net result for the year	-	-	4,983	4,983
Balance at 30 June 2025	**43,862**	**16,841**	**(11,742)**	**48,961**
Net result for the year	-	-	(1,925)	(1,925)
Balance at 30 June 2026	**43,862**	**16,841**	**(13,667)**	**47,036**

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

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

Structure

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

Note 1 About this Report

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

Yarrawonga Health is a not-for-profit entity established as a public agency on 1st July, 1999 under the *Health Services Act 1988 (Vic)* . A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1 Basis of preparation

These financial statements are Tier 2 general purpose financial statements which have been prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

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

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

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

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

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Yarrawonga Health on 21 September 2026.

Note 1.2 Material accounting estimates and judgements

Management makes estimates and judgements when preparing the financial statements.

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

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

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

Note 1.3 Reporting Entity

The financial statements include all the controlled activities of Yarrawonga Health.

Yarrawonga Health's principal address is:

33 Piper Street
Yarrawonga, Victoria 3730

Note 1.4 Economic dependency

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

Note 2 Funding delivery of our services

Yarrawonga Health's overall objective is to provide quality health service and to be a leading regional healthcare provider delivering timely, accessible, integrated and responsive services to our region. Yarrawonga Health predominantly receives income (grants) for the provision of health service outputs. Yarrawonga Health also receives income from the supply of services.

Significant judgement - Grant revenue

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

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

	Note	2026 $'000	2025 $'000
Revenue from contracts with customers	2.1(a)	14,900	13,780
Government Grants	2.1(b)	19,056	24,603
Other sources of income	2.1(c)	3,484	3,035
Total revenue and income from transactions		**37,440**	**41,418**

Note 2.1(a) Revenue from contracts with customers

	2026 $'000	2025 $'000
Government grants (State) - Operating	1,019	798
Government grants (Commonwealth) - Operating	10,483	9,655
Patient and resident fees	3,247	3,161
Commercial activities	151	166
Total revenue from contracts with customers	**14,900**	**13,780**

How we recognise revenue from contracts with customers

Government grants

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

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

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

Patient and resident fees

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

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

Note 2.1(b) Government Grants

	2026 $'000	2025 $'000
Government grants (State) - Operating	16,906	16,123
Government grants (Commonwealth) - Operating	559	586
Government grants (State) - Capital	1,591	7,894
Total Government grants	**19,056**	**24,603**

How we recognise Government grants

Government grants

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

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

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

Capital grants

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

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

Non-cash contributions from the Department of Health

The DH makes some payments on behalf of Yarrawonga Health as follows:

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

Note 2.1(c) Other sources of income

	Note	2026 $'000	2025 $'000
Other capital purpose income		151	171
Capital donations		224	589
Assets received free of charge or for nominal consideration		-	67
Other income from operating activities		2,325	1,287
Income from non-operating activities		784	921
Total other sources of income		**3,484**	**3,035**

Note 3 The cost of delivering our services

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

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

	Note	2026 $'000	2025 $'000
Employee expenses	3.1(a)	29,004	26,795
Supplies & Consumables	3.1(c)	2,561	2,431
Other operating expenses		4,287	3,822
Total expenses incurred in the delivery of services		**35,852**	**33,048**

Note 3.1(a) Employee expenses

	2026 $'000	2025 $'000
Salaries and wages	24,611	22,296
Superannuation expense [(1)]	2,632	2,284
Agency expenses	756	1,535
Fee for service medical officer expenses	1,005	680
Total employee expenses	**29,004**	**26,795**

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

How we recognise employee expenses

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

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

Note 3.1(b) Employee related provisions

	2026 $'000	2025 $'000
Current provisions for employee benefits		
Accrued days off	36	30
Annual leave	2,657	2,533
Long service leave	2,217	2,161
Provision for on-costs	532	525
Total current provisions for employee benefits	**5,442**	**5,249**
Non-current provisions for employee benefits		
Long service leave	586	526
Provision for on-costs	82	73
Total non-current provisions for employee benefits	**668**	**599**
Total provisions for employee benefits	**6,110**	**5,848**

How we recognise employee-related provisions

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

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

Annual leave and accrued days off

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

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

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

Long service leave

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

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

The components of this current LSL liability are measured at:

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

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

Provisions

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred. The on-costs provision is immaterial in 2026.

Note 3.1(c) Supplies and consumables

	2026 $'000	2025 $'000
Drug supplies	123	125
Medical and surgical supplies (including Prostheses)	631	600
Diagnostic and radiology supplies	286	273
Other supplies and consumables	1,521	1,433
Total supplies and consumables	**2,561**	**2,431**

How we recognise supplies and consumables

Supplies and consumables

Supplies and consumable costs are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution are expensed when distributed.

Note 4 Key assets to support service delivery

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

Significant judgement - Fair value measurement

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

Structure

4.1 Property, plant and equipment
4.2 Depreciation and amortisation

Note 4.1 Property, plant and equipment

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Land at fair value - Freehold	4,455	4,455	-	-	4,455	4,455
Buildings at fair value	48,529	37,123	(6,385)	(3,137)	42,144	33,986
Works in progress at cost	154	10,375	-	-	154	10,375
Plant, equipment and vehicles at fair value	7,856	6,809	(5,192)	(4,912)	2,664	1,897
Total property, plant and equipment	**60,994**	**58,762**	**(11,577)**	**(8,049)**	**49,417**	**50,713**

How we recognise property, plant and equipment

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

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

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

	Land $'000	Buildings $'000	Works in progress $'000	Plant, equipment and vehicles $'000	Total $'000
Balance at 1 July 2025	**4,455**	**33,986**	**10,375**	**1,897**	**50,713**
Additions	-	-	1,186	1,122	2,308
Disposals	-	-	-	(32)	(32)
Net transfers between classes	-	11,407	(11,407)	-	-
Depreciation	-	(3,249)	-	(323)	(3,572)
Balance at 30 June 2026	**4,455**	**42,144**	**154**	**2,664**	**49,417**

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

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

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

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026 $'000	2025 $'000	2026 $'000	2025 $'000	2026 $'000	2025 $'000
Plant, equipment and vehicles [1]	290	290	(64)	(32)	226	258
Total right-of-use assets	**290**	**290**	**(64)**	**(32)**	**226**	**258**

	Plant, equipment and vehicles $'000	Total $'000
Balance at 1 July 2025	**258**	**258**
Depreciation	(32)	(32)
Balance at 30 June 2026	**226**	**226**

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

How we recognise right-of-use assets

Initial recognition

When Yarrawonga Health enters a contract, which provides the health services with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset the contract gives rise to a right-of-use asset and corresponding lease liability.

The right-of-use asset is initially measured at cost and comprises the initial measurement of the corresponding lease liability, adjusted for:

- any lease payments made at or before the commencement date
- any initial direct costs incurred and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

Subsequent measurement

Right-of-use assets are subsequently measured at cost less accumulated depreciation, impairment and any adjustments for remeasurement of the lease liability.

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

4.1(c) Impairment of property, plant and equipment

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

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

Note 4.2 Depreciation

How we recognise depreciation

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

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

Useful lives of non-current assets

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

	2026	2025
Buildings		
-Structure shell building fabric	45 to 60 years	45 to 60 years
-Site engineering services and central plant	20 to 30 years	20 to 30 years
Central Plant		
-Fit out	20 to 30 years	20 to 30 years
-Trunk reticulated building system	30 to 40 years	30 to 40 years
Plant and equipment	3 to 7 years	3 to 7 years
Medical equipment	7 to 10 years	7 to 10 years
Computer and communication	3 to 9 years	3 to 9 years
Furniture and fitting	10 to 13 years	10 to 13 years
Motor Vehicles	10 years	10 years

Note 5 Other assets and liabilities

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

Structure

5.1 Receivables
5.2 Payables
5.3 Monies held in trust

Note 5.1 Receivables

	Note	2026 $'000	2025 $'000
Current receivables			
Contractual			
Inter hospital debtors		144	98
Trade receivables		503	363
Patient fees		595	521
Allowance for impairment losses		(38)	(37)
Other receivable		-	21
Total contractual receivables		**1,204**	**966**
Statutory			
GST receivable		66	157
Total statutory receivables		**66**	**157**
Total current receivables		**1,270**	**1,123**
Non-current receivables			
Contractual			
Long service leave - Department of Health		2,540	2,385
Total contractual receivables		**2,540**	**2,385**
Total non-current receivables		**2,540**	**2,385**
Total receivables		**3,810**	**3,508**
(i) Financial assets classified as receivables			
Total receivables		3,810	3,508
GST receivable		(66)	(157)
Total financial assets classified as receivables	7.1	**3,744**	**3,351**

How we recognise receivables

Receivables consist of:

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

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

Note 5.2 Payables

	Note	2026 $'000	2025 $'000
Current payables			
Contractual			
Trade creditors		359	1,012
Accrued salaries and wages		636	1,023
Accrued expenses		1,521	1,274
Deferred capital grant income	5.2 (a)	-	101
Other		131	49
Total contractual payables		**2,647**	**3,459**
Total current payables		**2,647**	**3,459**
Total payables		**2,647**	**3,459**
(i) Financial liabilities classified as payables			
Total payables		2,647	3,459
Deferred capital grant income		-	(101)
Total financial liabilties classified as payables	7.1	**2,647**	**3,358**

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

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

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

Note 5.2(a) Movement in deferred capital grant income

	2026 $'000	2025 $'000
Opening balance of deferred capital grant income	101	5,730
Grant consideration for capital works received during the year	-	2,174
Deferred capital grant income recognised as income due to completion of capital works	(101)	(7,803)
Closing balance of deferred capital grant income	**-**	**101**

How we recognise deferred capital grant income

Grant consideration was received from the Department of Health (Victoria) to support upgrading of theatre facilities.

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

Note 5.3 Monies held in trust

	Note	2026 $'000	2025 $'000
Current monies held in trust			
Refundable accommodation deposits		15,605	15,636
Total current monies held in trust		**15,605**	**15,636**
Total other liabilities		**15,605**	**15,636**
*** Represented by:**			
- Cash assets	6.1	15,605	15,636
		15,605	**15,636**

How we recognise monies held in trust

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to Yarrawonga Health upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

RAD/accommodation bond liabilities are recorded at an amount equal to the proceeds received, net of retention and any other amounts deducted from the RAD/accommodation bond in accordance with the *Aged Care Act 2024*.

Note 6 How we finance our operations

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

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

Structure

6.1 Cash and cash equivalents
6.2 Commitments for expenditure

Note 6.1 Cash and Cash Equivalents

	Note	2026 $'000	2025 $'000
Cash at bank (excluding monies held in trust)		2,069	3,911
Total cash held for operations		**2,069**	**3,911**
Cash at bank (monies held in trust)		15,605	15,636
Total cash held as monies in trust	5.3	**15,605**	**15,636**
Total cash and cash equivalents	7.1	**17,674**	**19,547**

Note 6.2 Commitments for expenditure

30 June 2026	**Less than 1 year $'000**	**1-5 Years $'000**	**Over 5 years $'000**	**Total $'000**
Operating expenditure commitments	326	-	-	326
Total commitments (inclusive of GST)	**326**	**-**	**-**	**326**
Less GST recoverable				(30)
Total commitments (exclusive of GST)				**296**

30 June 2025	**Less than 1 year $'000**	**1-5 Years $'000**	**Over 5 years $'000**	**Total $'000**
Capital expenditure commitments	694	-	-	694
Operating expenditure commitments	272	-	-	272
Total commitments (inclusive of GST)	**966**	**-**	**-**	**966**
Less GST recoverable				(88)
Total commitments (exclusive of GST)				**878**

How we disclose our commitments

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

Expenditure commitments

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

Short term and low value leases

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

Note 7 Financial instruments, contingencies and valuation judgements

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

Structure

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

Note 7.1 Financial instruments

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

30 June 2026	Note	Carrying amount $'000	Total interest income/ (expense) $'000
Financial assets at amortised cost			
Cash and cash equivalents	6.1	17,674	784
Receivables	5.1	3,744	-
Total financial assets [i]		**21,418**	**784**
Financial liabilities at amortised cost			
Payables	5.2	2,647	-
Borrowings		234	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	15,605	(12)
Total financial liabilities [i]		**18,486**	**(12)**

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

30 June 2025	Note	Carrying amount $'000	Total interest income/ (expense) $'000
Financial assets at amortised cost			
Cash and cash equivalents	6.1	19,547	921
Receivables	5.1	3,351	-
Total financial assets [i]		**22,898**	**921**
Financial liabilities at amortised cost			
Payables	5.2	3,358	-
Borrowings		254	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	15,636	(12)
Total financial liabilities [i]		**19,248**	**(12)**

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

How we categorise financial instruments

Financial assets at amortised cost

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

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

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

Yarrawonga Health recognises the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

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

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

Yarrawonga Health recognises the following liabilities in this category:

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

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

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

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

Derecognition of financial liabilities

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

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

Reclassification of financial instruments

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

A financial liability reclassification is not permitted.

Note 7.2 Contingent assets and contingent liabilities

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

Note 7.3 Fair value determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

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

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

Valuation hierarchy

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

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

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

Yarrawonga Health monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is Yarrawonga Health'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 Yarrawonga Health's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2026 using VGV indices does not identify material changes in value. In accordance with FRD 103, Yarrawonga Health will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

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

Non-specialised land and non-specialised buildings

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

Specialised land and specialised buildings

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

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

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

For Yarrawonga Health, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Vehicles

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

Plant and equipment, furniture, fittings

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

Significant assumptions

Asset class	Valuation technique	Significant assumption	Range (weighted average)[(i)]
Specialised land	Market approach	Community Service Obligations adjustment	(20%)[(ii)]
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	$440 - $4,695/m^2 ($2,540) 2 - 32 years (15 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	$26,000 - $40,000 ($37,000 per unit) 3 - 10 years (4 years)
Plant, equipment, furniture and fittings	Current replacement cost approach	Cost per unit Useful life	$1,000 - $328,000 ($8,000 per unit) 2 - 20 years (6 years)

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

[(ii)] CSO adjustments of 20% were applied to reduce the market approach value for Yarrawonga Health's specialised land.

Note 8 Other disclosures

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

Structure

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

Note 8.1 Ex gratia payments

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

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

Note 8.2 Responsible persons disclosures

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

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	1 Jul 2025 - 14 April 2026
Minister for Ambulance Services	1 Jul 2025 - 14 April 2026
The Honourable Harriet Shing MP:	
Minister for Health	15 April 2026 - 30 June 2026
Minister for Ambulance Services	15 April 2026 - 30 June 2026
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	1 Jul 2025 - 30 June 2026
Minister for Prevention of Family Violence	15 April 2026 - 30 June 2026
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	1 Jul 2025 - 30 June 2026
Minister for Ageing	1 Jul 2025 - 30 June 2026
Minister for Multicultural Affairs	15 April 2026 - 30 June 2026
The Honourable Lizzie Blandthorn MP:	
Minister for Children	1 Jul 2025 - 30 June 2026
Minister for Disability	1 Jul 2025 - 30 June 2026
Governing Boards	
David Rokesky	1 Jul 2025 - 30 Jun 2026
Andrew Whiteside	1 Jul 2025 - 30 Jun 2026
Melissa Bodycoat	1 Jul 2025 - 30 Jun 2026
Robyn Gillis	1 Jul 2025 - 30 Jun 2026
Kirsten Williams	1 Jul 2025 - 30 Jun 2026
Cara Hammond	1 Jul 2025 - 30 Jun 2026
Chris Howe	1 Jul 2025 - 30 Jun 2026
Erin Dowling	1 Jul 2025 - 30 Jun 2026
Tracey Gemmill	1 Jul 2025 - 30 Jun 2026
Accountable Officers	
Robin Haberecht (Chief Executive Officer)	1 Jul 2025 - 30 Jun 2026

Remuneration of Responsible Persons

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

Income Band	2026 No	2025 No
Nil	2	3
$0 - $9,999	7	5
$250,000 - $259,999	-	1
$310,000 - $319,999	1	-
Total Numbers	**10**	**9**

	2026 $'000	2025 $'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**324**	**262**

Amounts relating to the Governing Board Members and Accountable Officer of Yarrawonga Health'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 8.3 Remuneration of executives

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

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

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

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

	Total Remuneration	
	2026 $'000	2025 $'000
Total remuneration [i]	776	613
Total number of executives	4	5
Total annualised employee equivalent [ii]	3.1	4.1

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

Note 8.4 Related parties

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

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

Significant transactions with government related entities

Yarrawonga Health received funding from government related entities of $19.28 m (2025: $24.28 m) and indirect contributions of $0.23 m (2025: $0.39m). Balances outstanding as at 30 June 2026 are $0.253 m (2025: $0.094 m).

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

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

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

Key management personnel

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

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

Entity	KMPs	Position Title
Yarrawonga Health	David Rokesky	Chair of the Board
Yarrawonga Health	Andrew Whiteside	Board Member
Yarrawonga Health	Melissa Bodycoat	Board Member
Yarrawonga Health	Robyn Gillis	Board Member
Yarrawonga Health	Kirsten Williams	Board Member
Yarrawonga Health	Cara Hammond	Board Member
Yarrawonga Health	Chris Howe	Board Member
Yarrawonga Health	Erin Dowling	Board Member
Yarrawonga Health	Tracey Gemmill	Board Member
Yarrawonga Health	Robin Haberecht	Chief Executive Officer
Yarrawonga Health	Rita Ruyters	Director of Corporate and Finance
Yarrawonga Health	Chris Gartside	Director of Clinical Services
Yarrawonga Health	Fiona Luke	Director of People and Culture
Yarrawonga Health	Dr Shaneil Vaughn Fransch	Director of Medical Services

Remuneration of key management personnel

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

	2026 $'000	2025 $'000
Total compensation - KMPs [i]	1,100	875

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

Transactions with KMPs and other related parties

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

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

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

Note 8.5 Remuneration of Auditors

	2026 $'000	2025 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	34	26
Total remuneration of auditors	**34**	**26**

Note 8.6 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.7 Joint arrangements

	Principal Activity	Ownership Interest 2026 %	Ownership Interest 2025 %
Hume Rural Health Alliance	Information Technology Services	6.04	5.58

	2026 $'000	2025 $'000
Total revenue and income	1,474	883
Total expenses	(1,567)	(1,004)
Total net result	(93)	(121)
Total other economic flows	-	-
Comprehensive result for the year	(93)	(121)
Total assets	872	961
Total liabilities	736	732
Total equity	136	229

Contingent liabilities and capital commitments

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

We acknowledge the Traditional Custodians of the land and pay our respects to Elders past, present and emerging. We celebrate, value and include people of all backgrounds, genders, sexualities, cultures, bodies and abilities. We are a child safe and equal employment opportunity employer. We are a smoke free organisation.

