



# Annual Report

## 2024

Through leadership and innovation  
RDHS will improve the health, wellbeing  
and strength of our communities.



Everything we  
do is about  
**caring for our  
community.**



# Contents

Our Purpose, Our Vision, Our Mission, Our Values	2
Health Service Snapshot 2023–2024	3
General Information	4
Volunteers	5
Board Chair and Chief Executive Officer - A Year in Review	6
Board of Directors	10
Executive Staff	11
Organisational Structure	12
Workforce Data	13
Occupational Health and Safety Data	14
Occupational Violence	15
Financial Information	16
Consultancies	18
Information and Communication Technology (ICT) Expenditure	18
Asset Management Accountability Framework	19
Environmental Performance	20
Disclosures Required Under Legislation	24
Attestations and Declarations	26
MPS Service Plan: Key Achievements and Challenges	27
MPS Performance Priority and Activity Reporting	30
Disclosure Index	32
Financial Report 2023–2024	33



Robinvale District Health Services acknowledges Aboriginal and Torres Strait Islander people as the Traditional Custodians of the land on which we meet upon and acknowledges and pays respect to their Elders, past and present.

Aboriginal and Torres Strait Islander readers should be aware that this document may contain sensitive information or images of people who have since passed away.



Robinvale District Health Services celebrates, values and includes people of all backgrounds, genders, sexualities, cultures, bodies and abilities.



# Our Purpose

Values Driven Care

# Our Vision

Through leadership and innovation RDHS will improve the health, wellbeing and strength of our communities

# Our Mission

To be accessible, build strong relationships, understand and meet people's needs and use resources wisely

# Our Values



## Respect

We interact with others as we would expect them to interact with us.



## Professionalism

We deliver services with integrity, honesty and competence.



## Care

We provide a standard of service and support which we would expect for ourselves.



## Commitment

This means we are dedicated to sustained promotion and success of the organisation.



## Collaboration

We work together in a positive, supportive manner.



# Health Service Snapshot

2023–2024



**1,169**

Renal Dialysis  
Episodes

**11,741**

Primary Health Individual  
Occasions of Service

**1,266**

Midwifery Occasions  
of Service



**104**

Staff  
(FTE)



**47,025**

Meals Prepared

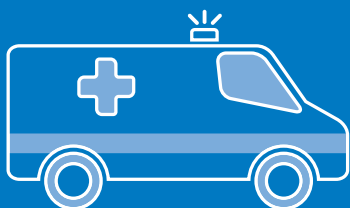


Aged Care Bed Days  
(Across all campuses)

**12,243**

**1,633**

Urgent Care Presentations



**Early Years  
Groups**

had participation of

**6,756**

attendees across the year.

# General Information

## The objectives, functions, powers and duties of the Health Service

RDHS is a public agency established under the *Health Services Act 1988*. We provide public health and ancillary services as authorised under the Act, and operate residential care services under the *Aged Care Act 1997*.

The Board of Directors provide strategic direction to RDHS. Board Directors are individuals appointed by the Minister for Health under the Health Services Act. Our Chief Executive determines how services are delivered.

The responsible Minister is the Minister for Health:

**Minister for Health**

**The Hon. Mary-Anne Thomas** *From 1 July 2023 to 30 June 2024*

**Minister for Ambulance Service**

**The Hon. Gabrielle Williams** *From 1 July 2023 to 2 October 2023*  
**The Hon Mary-Anne Thomas** *From 2 October 2023 to 30 June 2024*

**Minister for Mental Health**

**The Hon. Gabrielle Williams** *From 1 July 2023 to 2 October 2023*  
**The Hon. Ingrid Stitt** *From 2 October 2023 to 30 June 2024*

**Minister for Disability, Ageing and Carers**

**The Hon. Lizzie Blandthorn** *From 1 July 2023 to 2 October 2023*

**Minister for Disability/Minister for Children**

**The Hon. Lizzie Blandthorn** *From 2 October 2023 to 30 June 2024*

**Minister for Ageing**

**The Hon. Ingrid Stitt** *From 2 October 2023 to 30 June 2024*



## Our Services

Robinvale District Health Service (RDHS) provides an integrated range of acute, residential aged care and allied, primary health and community care services.

Robinvale District Health Services has been providing services to the community since 1933.

The services provided include:

### Acute Care Services

- Urgent Care Centre operational 24/7, Victorian Virtual Emergency Department (VVED) and experienced, qualified nursing staff
- Acute
- Palliative and End-of-Life services
- Renal Dialysis Unit

### Corporate Services

- Administration
- Customer Services
- Employer Training Programs
- Graduate Nurse Program
- Hospitality and Facilities

### Management Services

- Information Technology
- Meals on Wheels
- Occupational Health and Safety
- Public Relations
- Supply and Maintenance
- Linen Service
- Volunteer Services

### Consulting Services

- A range of visiting specialist consulting services including: Urology, Eye Specialist, Hearing
- Teleconsulting and Telehealth

### Primary & Community Health Services

Primary & Community Health Services are provided from locations in Robinvale, Manangatang, Balranald, Dareton and Wentworth. Services provided include:

- Aboriginal Liaison Officer
- Access & Support Worker
- Early Years program
- Asthma Education
- Diabetes Education

- Health Promotion / Education
- Immunisation Program
- Men's Programs
- Dietetics
- Occupational Therapy
- Women's Health / Pap Smear Screening
- Physiotherapy
- Podiatry
- Social Work / Counselling
- Speech Pathology
- Visiting Nurse

### Aged Care Services

- Residential Aged Care and Respite

## Volunteers

Volunteers are a key area of the Health Services and provide to the Robinvale Community a resource that adds to the quality of life for many of Robinvale District Health Services customers. The volunteer role provides the opportunity for social interactions, activity programs, assistance and community support.

Volunteers can be involved in a variety of tasks within the health service which enhances the quality of service that RDHS are able to provide.

Examples of volunteering opportunities at RDHS are:

- Delivering Meals on Wheels
- Reading to Residents
- Assisting with and mending of material items and many more

RDHS would like to formally acknowledge and say thank you for your willingness to give your time and services to the Health Service and broader community.



# Board Chair and Chief Executive Officer

## A Year In Review

It is with pleasure that we share  
Robinvale District Health Services  
(RDHS) Annual Report 2023–24  
with our community, staff and  
stakeholders.



This year we have celebrated many important achievements. Including maintaining National Safety and Quality Health Service (NSQHS) Standards accreditation in our acute care campuses. The Aged Care Campuses, Manangatang and Robinvale, maintained reaccreditation against NSQHS Standards under the six additional actions related to the Aged Care Module and Multi-Purpose Services, whilst our commitment to evidence based clinical care and support services continue to prepare us well for our ongoing accreditation at Riverside with Standards and Aged Care Quality and Safety Commission (ACQSC).

We finalised the Riverside Residential Aged Care Yield Analysis and Masterplan this year and have submitted it to the Department of Health for review and comment.

Our staff participation rate in our annual People Matter Survey increased this year from the previous year and was 9% higher than our comparator organisations, displaying our greater engagement. This was also shown in an 11% increase in staff feeling engaged with the organisation, a 19% increase in those feeling enthusiastic at work and with 97% of responders feeling they achieve something worthwhile at work.

We have continued upgrading and maintaining our facilities. Most notably the upgrades to our Fire Services tanks, installation of a new diesel fire pump and upgrades to the water main at the main campus. A range of works were completed at Riverside Aged Care including ensuite upgrades through to window dressings in our communal areas, all adding to the safety and comfort of our residents.

Very significantly, after much hard work we now have four General Practitioners who are credentialed as Visiting Medical Officers to the hospital. Both our two local GPs and two GPs from the Royal Flying doctors Service clinic have now been able to admit patients for care in our Acute Ward rather than sending patients to other hospitals. This is a significant step forward in caring for our community closer to home.

Supported and led by our clinical leaders, was the commencement of our Medications Advisory Committee. This has provided our clinicians with a forum to consider matters relating to supply, administration and outcomes related to medications used within the Health Service, another level of service excellence within RDHS.

We reflect the challenges felt across the health sector generally, with difficulties recruiting across all areas of service. Challenges exacerbated in our Allied Health department as we work with our NSW cross-border communities to provide allied health services in areas of need. We continue to work hard with recruitment to ensure our community is not impacted and that our teams are supported.

The cost of agency staff required to fill vacancies, increased costs associated with clinical and general consumables, ICT upgrades and security, utilities and freight continues to be one of the most significant financial challenges for us and is effectively managed through conscientious fiscal oversight.



## Responsible Bodies Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations of Robinvale District Health Services for the year ending 30 June 2024.

**Jessica Curran**  
Board Chair  
Robinvale District Health Services  
30 June 2024

This year has been one of developing strong partnerships for RDHS with many outcomes to be celebrated. Joining with the Loddon Mallee Health Network, RDHS was heavily involved in the research phase of the LMHN Blak Butterfly Loddon Mallee First Nations Emergency Care Best Practice Framework The *System Reform for First Nations Communities within Emergency Departments and Urgent Care Centres: Loddon Mallee* project. RDHS continues to work to implement the findings and recommendations associated with best practice to provide a culturally safe environment for First Nations community members. These actions are aimed primarily at reducing preventable presentations in our Urgent Care Centre but also service wide.

RDHS collaborated with Monash Universities, in an exciting research pilot project in 2024 targeting medication incident prevention. The project reviewed Medication Management Communication – with a particular focus on communications during transitional stages of a patient’s transition of care. Being involved in research projects is a significant achievement by RDHS.

RDHS involvement with the Northern Mallee Integrated Partnership saw the collaborative relationship between the Northern Mallee health services continue. This facilitated the establishment of a Northern Mallee Medical Credentialling Committee, development of a Department of Health approved joint Clinical Services Plan, continued contractual clinical coding services and significant advances being achieved towards the implementation of the Northern Mallee Health Connect providing care closer to home.

Primary and Community Services targeted recruitment resulted in the re-establishment of Physiotherapy, Social Work and Occupational Therapy services after long gaps due to vacant positions. Successful recruitment to the Aboriginal Health Liaison Officer position was completed and we continue to consolidate our commitment to become a culturally safe service. We also celebrated the careers of long serving staff members within areas of Early Years, Speech Pathology, Maternity Services, Community Health Nursing, Access and Support Work, and Allied Health Assistance.

Within our Urgent Care Centre, we provided clinical care to 1634 visits this year which was a great achievement and demonstrates noteworthy growth within the service. We are very proud that all RDHS registered nurses who work in the UCC are trained in the Rural Urgent Care Program ensuring appropriate and safe skill sets – this has been very successful and has significantly reduced patient transfers to larger regional health services.

We have seen an increase in admissions to our Acute Unit enabled by our local credentialed General Practitioners, reducing the need to transfer patients to care away from our community. Our renal dialysis unit (a satellite Royal Melbourne Hospital unit) continues to grow and was recognised by RMH Renal Services Director Elaine Henstrich stating “*to manage incredibly complex patients in such a remote location of Victoria was an outstanding achievement and a credit to the clinical team at Robinvale*”.



RDHS values our staff and is committed to supporting skills development across all service streams, enhancing and growing their own careers here in Robinvale. We have supported newly appointed registered nurses being trained and mentored through ongoing education. Just some of the many training opportunities we have supported our staff to participate in are:

- Rural Urgent Care Clinical Placement Program
- Royal Melbourne Renal Services Unit –Dialysis training
- Australian College of Nursing – Immunisation Nursing
- The Royal Women’s Hospital – Emergency Birthing Program.
- Royal Children’s Hospital – Paediatric emergency training.

Our Aged Care Services have continued the Fine Dining (food and dining) Committees across all campuses led by the Manager of Hotel Services and involving residents and family members at each site. These committees have introduced innovative engagement activities such as group cooking, gardening events and personalised dining experiences, which enhance the dining experience for our residents whilst promoting nutritional intake. RDHS celebrate being a sector leader in this space.

The rollout of virtual reality goggles was an exciting and therapeutic achievement. Virtual Reality Therapy (VRT) continues to be recognised as a proactive system for pain, insomnia and anxiety management, to increase psychological wellbeing and encourage physical movement whilst evoking memories of the past by transporting residents to treasured locations. VRT strengthens working memory and elevates mood whilst supporting physical, mental and emotional needs. Riverside Aged Care was proud to increase its Department of Health and Aged Care Star rating over the past year to achieve the maximum 5-star rating across all domains.

RDHS would like to extend our appreciation and thanks to Greg Pullen, our interim CEO until 30 June 2023 and Vicki Shawcross, our Acting CEO between July 2023 and April 2024, for their leadership and commitment to the success of RDHS. After an extensive recruitment process, the Board was delighted to appoint Ro Enever to the permanent role of CEO in April 2024. This year we farewelled Sarah Farnsworth Administration Co-ordinator and Board Secretary, welcoming Clarise Brigante to the role of Board Secretary and CEO PA.





In July 2023, Jessica Curran was unanimously elected to continue the role of Board Chair with Yvonne Brown appointed Deputy Chair. The RDHS Board welcomed new Board Directors Dr Rex Prabhu, Angelo Lamattina, Dr Josh Fergeus and Ben Lincoln. We farewelled Board Directors Neth Hinton and Brett McLoughlan and would like to recognise their contributions to RDHS.

As we look towards 2024/25 RDHS is focusing on implementing the Victorian Government Health Service Plan recommendations with an unwavering commitment to ensuring the health, wellbeing and strength of our community informs all decision making. The development of a short term Strategic Plan will continue to provide guidance to RDHS strategic decision making during this time. Reflective of our organisational Mission we continue to build strong relationships across both the region and state and to explore opportunities in these challenging times which will allow us to continue to grow our services meeting community needs and keeping care closer to home.

We would like to close our report by recognising our Executive Team, Management, front line staff and Volunteers whose commitment to our community and

our service delivery allow us to continue to achieve our exceptional service and support us to strive towards our exciting goals whilst continuing to understand and meet the needs of our community.



**Jessica Curran**  
Board Chair  
Robinvale District Health Services  
30 June 2024



**Ro Enever**  
Chief Executive Officer  
Robinvale District Health Services  
30 June 2024



# Board of Directors

.....  
Jessica Curran (Board Chair)  
.....

Yvonne Brown (Vice Chair)  
.....

Jacqueline Storer  
.....

Lane Li  
.....

Angelo Lamattina  
.....

Dr. Rex Prabhu  
.....

Dr. Josh Fergeus  
.....

Benjamin Lincoln  
.....

Brett McLoughlan (term ending 08/12/2023)  
.....

Neth Hinton (term ending 11/12/2023)  
.....

## Board Committees

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### Executive Committee (including Capital Works and Projects)

- Jessica Curran (Board Chair)
  - Yvonne Brown (Vice Chair)
  - Jacqueline Storer (Board Director)
- .....

### Finance and Audit Committee

- Guy Fielding (Chair) (Independent Member)
  - Ginnette Chirchiglia (Independent Member)
  - Mark Nish (Independent Member)
  - Jessica Curran (Board Chair)
  - Jacqueline Storer (Board Director)
- .....

### Clinical Governance Committee

- Dr Rex Prabhu (Chair)
  - Dr. Josh Fergeus (Vice Chair)
  - Jessica Curran
  - Jacqueline Storer
- .....

### Community Advisory Committee

- Lane Li
- .....

# Executive Staff

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## **Acting Chief Executive Officer**

(01 July 2023 – 28 April 2024)

**Vicki Shawcross**

## **Chief Executive Officer**

(29 April 2024 – Current)

**Ro Enever**

The Chief Executive officer is responsible to the Board of management for the efficient and effective management of Robinvale District Health Services. Major responsibilities include the development and implementation of operational and strategic planning, maximising service efficiency and quality improvement and minimising risk.

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## **Director of Corporate Services / Deputy Chief Executive Officer**

**Vicki Shawcross**

The Director Corporate Services has operational responsibility for corporate support services provided to support the organisation. Financial Services, People and Culture, Health Information Systems, Information Communication Technology, Capital Projects, Hotel Services, Procurement, Maintenance, Fleet , Administration/ Customer Services, Corporate Reporting & Publications, Robinvale/Euston Tourist Information Centre.

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## **Executive Director of Nursing**

**Lisa Robertson**

The Executive Director of Nursing has professional and executive responsibility for planning, coordination, management, monitoring, evaluation and improvement of clinical services in acute, residential aged care, renal dialysis and infection control areas. Major areas of responsibility include clinical governance, clinical leadership, standards of practice, service and strategic planning, clinical risk management and quality improvement.

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## **Director of Primary and Community Services**

**James Selby**

The Director of Primary and Community Services provides oversight of the Health and Wellbeing team and Early Years staff. This includes allied health clinicians, nursing and midwifery and education staff. In addition to the staff, there are a number of contracts that the Director of Primary and Community Services manages for the provision of clinical and other services.

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## **Director of Medical Services**

**Dr Craig Winters**

The Director of Medical Services provides medical leadership and governance to the organisation.

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## **Visiting Medical Officer**

**Dr Yusef Kilic**

**Dr Jennifer Conway**

**Dr Elvis Igbinovia**

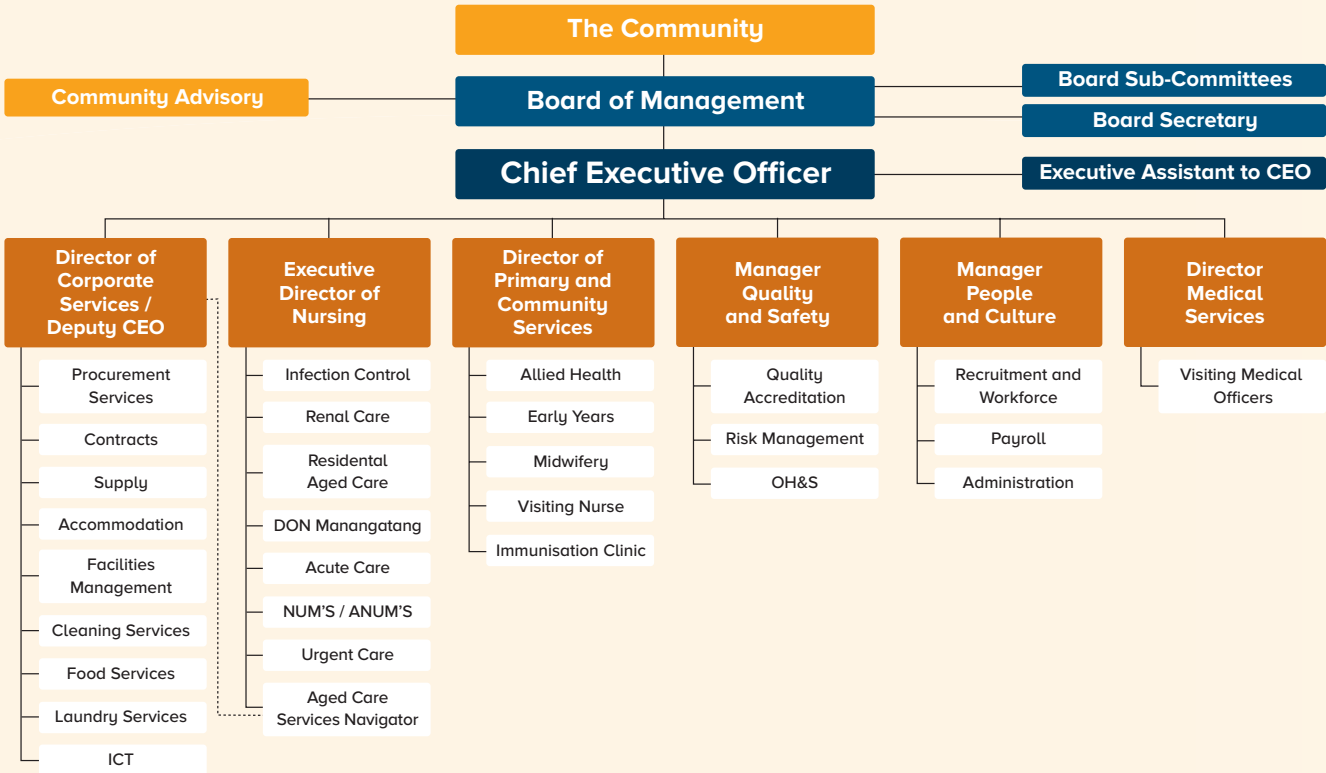
**Dr Catherine Sloan**

The Visiting Medical Officer (VMO) is contracted by the health service to provide specific medical services nominated by the health service.





# Organisational Structure





## Workforce Data

Labour Category	June Current Month FTE*		Average Monthly FTE**	
	2023	2024	2023	2024
Nursing	28.95	28.23	29.64	36.67
Administration and Clerical	14.64	17.12	15.64	16.1
Medical Support	0	0	0	0
Hotel and Allied Services	39.39	35.56	37.11	28.5
Medical Officers	0	0.13	0.05	0.09
Hospital Medical Officers	0	0	0	0
Sessional Clinicians	0.5	0	0	0
Ancillary Staff (Allied Health)	18.11	23.12	16.34	23.82

FTE = Full Time Equivalent

The FTE figures required in the table are those excluding overtime. These do not include contracted staff (e.g. Agency nurses, Fee-for-Service Visiting Medical Officers) who are not regarded as employees for this purpose. The data should be consistent with that provided in the Minimum Employee Data Set. The order of the fields in the hospitals labour category must not be changed. Note Ambulance Victoria's workforce data table may differ.



# Occupational Health and Safety Data

Occupational Health and Safety Statistics	2021–2022	2022–2023	2023–2024
The number of reported hazards/incidents for the year per 100 FTE	12	7	18
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	57	4	0.95
The average cost per WorkCover claim for the year ('000)	\$8,240	\$16	\$17

Monitoring of Occupational Health and Safety of staff within RDHS occurs through incident analysis and investigation. RDHS works collaboratively with staff to identify and control risk through the Occupational Health and Safety Committee.

KPIs including Occupational Health and Safety Incidents, Occupational Violence and Aggression Incidents, Bullying Claims, Environmental Inspections and Staff Injuries are all reported to the Executive/Occupational Health and Safety Committee and Board on a regular basis.





# Occupational Violence

Occupational Violence Statistics	2023–2024
Workcover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	0
Number of occupational violence incidents reported	6
Number of occupational violence incidents reported per 100 FTE	6
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	17% (1)

Occupational Violence Statistics	2023–2024	Calculation
1. Workcover accepted claims with an occupational violence cause per 100 FTE	0.33	$5/(1500/100)$
2. Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	1.10	$(3 \times 1,000,000) / 2,736,000$
3. Number of occupational violence incidents reported	188	188
4. Number of occupational violence incidents reported per 100 FTE	12.5	$188 / (1500/100)$
5. Percentage of occupational violence incidents resulting in a staff injury, illness, or condition	7.98%	$(15/188) \times 100$

## Definitions of occupational violence

### Occupational violence

Any incident where an employee is abused, threatened, or assaulted in circumstances arising out of, or in the course of their employment.

### Incident

An event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.

### Accepted WorkCover claims

Accepted Workcover claims that were lodged in 2023–2024.

### Lost time

Defined as greater than one day.

### Injury, illness or condition

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





# Financial Information

## Significant changes in financial position

An increase in renal dialysis activity has led to an additional \$156K of state operating grants (revenue from contracts with customers – note 2.1) in 2023/24. State operating grants reduced by \$974K (other sources of income – note 2.1) as over \$1M of sustainability funding was received in 2022/23.

Commonwealth operating grants increased by \$539K due to an increase in the AN-ACC residential aged care funding rate for Riverside Hostel pay rate and care minute requirements. There was also improved occupancy which meant patient and resident fees were \$213K greater than the previous financial year.

With higher interest rates investment income increased by \$205K for the year.

Expenditure wise the Workcover and medical indemnity insurance premiums increased by \$83K and \$164K respectively.

Utility costs experienced a \$38K increase or 13% uplift. The Valuer-General Victoria performs a five-year review of land and building valuations for all health services to determine the current fair value of land and buildings which resulted in a \$15.7M increase.

## Performance against operational and budgetary objectives

The health service reported an operating deficit of (\$377K) which was positive compared to the approved budgeted deficit of (\$672K). The main drivers being the increased revenue streams mentioned above and lower movement in employee expenses (i.e. salaries and agency combined) which increased by \$529K or 3.9% in 2023/24 compared to a \$1.3M or 10.3% in the previous year.

## Significant events occurring after balance date

There are no events subsequent to balance date that will have a significant effect on the operations on the health service or the balances and disclosures within this report.





Financial Information	2024 \$000	2023 \$000	2022 \$000	2021 \$000	2020 \$000
<b>OPERATING RESULT*</b>	(377)	97	140	337	73
Total revenue	18,855	18,106	16,667	16,230	13,660
Total expenses	(20,037)	19,800	17,521	17,397	14,686
<b>Net result from transactions</b>	(1,182)	(1,694)	(854)	(1,167)	(1,026)
Total other economic flows	70	(15)	48	103	(113)
<b>Net result</b>	(1,112)	(1,709)	(806)	(1,064)	(1,139)
Total assets	44,893	29,328	30,854	29,220	31,388
Total liabilities	8,519	7,545	7,362	6,936	6,904
<b>Net assets/Total equity</b>	36,374	21,783	23,492	22,284	24,484

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

Reconciliation of Net Result from Transactions and Operating Result	2024 \$000
<b>Operating result</b>	<b>(377)</b>
Capital purpose income	576
Specific income	-
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	8
State supply items consumed up to 30 June 2024	(10)
Assets provided free of charge	-
Assets received free of charge	-
Expenditure for capital purpose	(38)
Depreciation and amortisation	(1,341)
Impairment of non-financial assets	-
Finance costs (other)	-
<b>Net result from transactions</b>	<b>(1,182)</b>



# Consultancies

## Details of consultancies (under \$10,000)

In 2023–2024, there were 3 consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2023–2024 in relation to these consultancies is \$4,242 (excl. GST).

# Information and Communication Technology (ICT) expenditure

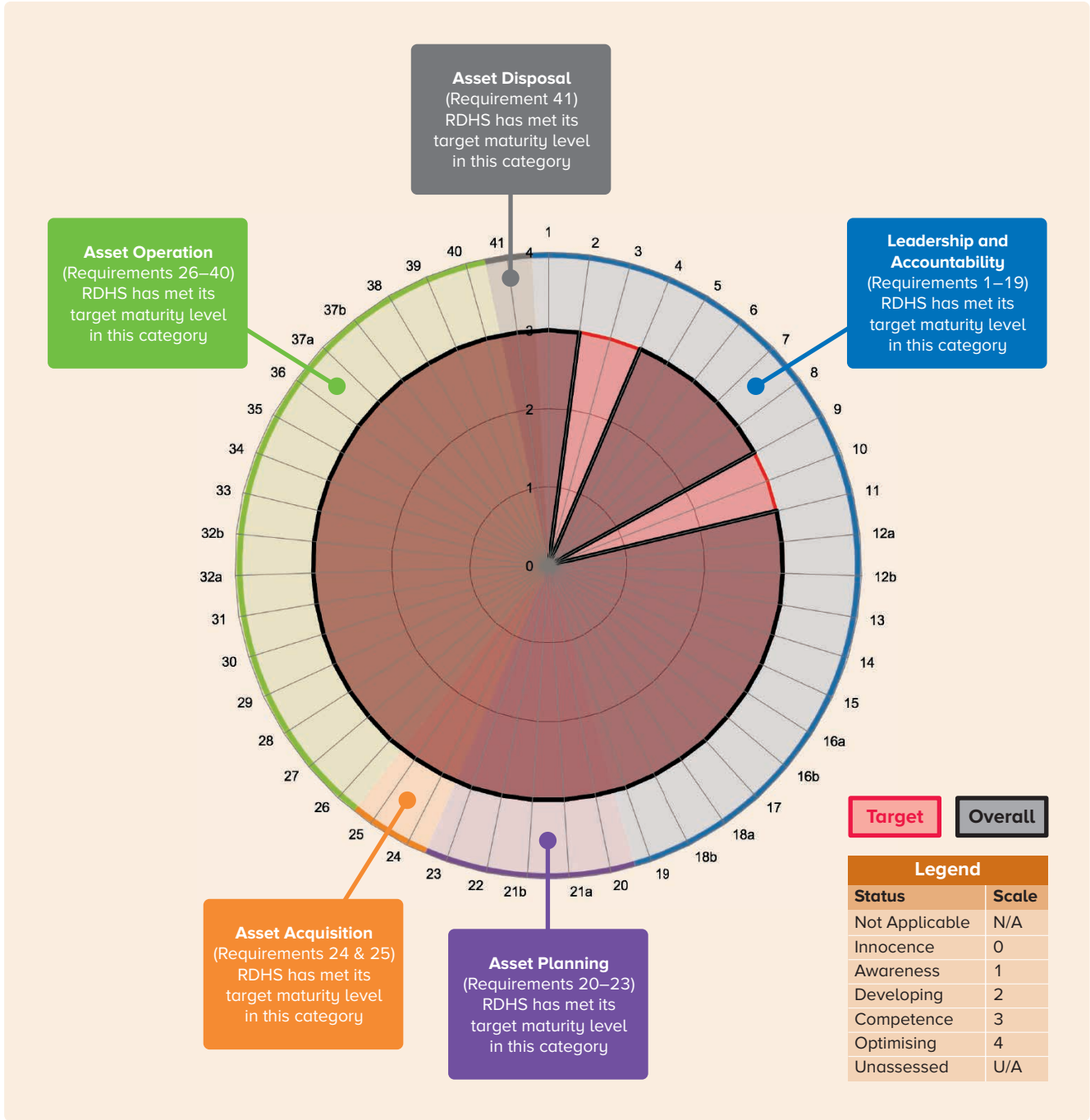
The total ICT expenditure incurred during 2023–2024 is \$0.683 million (excluding GST) with the details shown below:

Business as Usual (BAU) ICT expenditure		Non-Business as Usual (non-BAU) ICT expenditure	
Total (excluding GST)	Total = Operational Expenditure and Capital Expenditure (excluding GST) (a) + (b)	Operational Expenditure (excluding GST) (a)	Capital Expenditure (excluding GST) (b)
\$0.683 million	<b>\$0.683 million</b>	\$0.00 million	\$0.00 million

# Asset Management Accountability Framework

The following sections summarise Robinvale District Health Services assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is premised on a non-prescriptive, devolved accountability model of asset management. This allows public sector bodies to manage their assets in a manner that is consistent with government requirements, their own specific operational circumstances and the nature of their asset base.

The AMAF requires compliance with 41 mandatory requirements and these requirements can be found on the DTF website: [www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework](http://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework). RDHS target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement.



# Environmental Performance

Robinvale District Health Services is committed to improving environmental sustainability within the healthcare sector. RDHS efforts to improve our environmental sustainability include the installation of solar panels at the RDHS main campus and Manangatang campus, where possible procuring through suppliers who use recycled packaging, recycling batteries and printer cartridges, mulching gardens and planting drought resistant plants.

Robinvale District Health Services will continue to explore environmental and sustainability practices to help us better integrate and gain strategic value by improving our environmental performance.

## Electricity Use

EL1 Total electricity consumption segmented by source [MWh]	2023–24	2022–23	2021–22
Purchased	883.74	924.14	871.53
Self-generated	36.42	34.90	35.48
<b>EL1 Total electricity consumption [MWh]</b>	<b>883.74</b>	<b>959.05</b>	<b>907.02</b>
EL2 On site-electricity generated [MWh] segmented by:	2023–24	2022–23	2021–22
<b>Consumption behind-the-meter</b>			
Solar Electricity	36.42	34.90	35.48
<b>Total Consumption behind-the-meter [MWh]</b>	<b>36.42</b>	<b>34.90</b>	<b>35.48</b>
<b>Exports</b>			
Solar Electricity	0.00	0.00	0.00
<b>Total Electricity exported [MWh]</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EL2 Total On site-electricity generated [MWh]</b>	<b>36.42</b>	<b>34.90</b>	<b>35.48</b>
EL3 On-site installed generation capacity [kW converted to MW] segmented by:	2023–24	2022–23	2021–22
Diesel Generator	0.62	0.62	0.62
Solar System	0.12	0.12	0.12
<b>EL3 Total On-site installed generation capacity [MW]</b>	<b>0.74</b>	<b>0.74</b>	<b>0.74</b>
EL4 Total electricity offsets segmented by offset type [MWh]	2023–24	2022–23	2021–22
LGCs voluntarily retired on the entity's behalf	0.00	0.00	0.00
GreenPower	6.90	7.36	2.60
RPP (Renewable Power Percentage in the grid)	166.14	174.82	162.02
Certified climate active carbon neutral electricity purchased	0.00	0.00	0.00
<b>EL4 Total electricity offsets [MWh]</b>	<b>173.05</b>	<b>182.18</b>	<b>164.62</b>

## Stationary Energy

F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]	2023–24	2022–23	2021–22
LPG	1,656,900.00	448,891.60	1,219,685.90
<b>F1 Total fuels used in buildings [MJ]</b>	<b>1,656,900.00</b>	<b>448,891.60</b>	<b>1,219,685.90</b>
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]	2023–24	2022–23	2021–22
LPG	103.00	27.20	73.91
<b>F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]</b>	<b>103.00</b>	<b>27.20</b>	<b>73.91</b>





## Transportation Energy

<b>T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Non-executive fleet - Gasoline	1,070,540.00	786,629.00	Not Reported
<b>Petrol</b>	<b>1,070,540.00</b>	<b>786,629.00</b>	Not Reported
Non-executive fleet - Diesel	188,365.62	125,199.00	Not Reported
<b>Diesel</b>	<b>188,365.62</b>	<b>125,199.00</b>	Not Reported
<b>Total energy used in transportation (vehicle fleet) [MJ]</b>	<b>1,258,905.96</b>	<b>911,829.00</b>	Not Reported
<b>T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category</b>			
1 x Hybrid   3 x Diesel   17 x Unleaded			
<b>T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Non-executive fleet - Gasoline	53.07	53.19	Not Reported
<b>Petrol</b>	<b>53.07</b>	<b>53.19</b>	Not Reported
Non-executive fleet - Diesel	13.24	8.81	Not Reported
<b>Diesel</b>	<b>13.24</b>	<b>8.81</b>	Not Reported
<b>Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]</b>	<b>66.30</b>	<b>62.00</b>	Not Reported
<b>T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Total distance travelled by commercial air travel	Not Reported	Not Reported	Not Reported

## Total Energy Use

<b>E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Total energy usage from stationary fuels (F1) [MJ]	1,656,900.00	448,891.60	1,219,685.90
Total energy usage from transport (T1) [MJ]			
<b>Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]</b>	<b>1,656,900.00</b>	<b>448,891.60</b>	<b>1,219,685.90</b>
<b>E2 Total energy usage from electricity [MJ]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
<b>Total energy usage from electricity [MJ]</b>	<b>3,181,448.11</b>	<b>3,452,566.82</b>	<b>3,265,264.12</b>
<b>E3 Total energy usage segmented by renewable and non-renewable sources [MJ]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Renewable	622,966.94	759,933.79	720,380.05
Non-renewable (E1 + E2 - E3 Renewable)	2,558,481.17	3,141,524.63	3,764,569.97
<b>E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Energy per unit of Aged Care OBD [MJ/Aged Care OBD]	260.77	423.08	308.05
Energy per unit of LOS [MJ/LOS]	2,265.99	3,712.35	5,251.70
Energy per unit of bed-day (LOS+Aged Care OBD) [MJ/OBD]	233.86	379.79	290.98
Energy per unit of Separations [MJ/Separations]	2,627.12	4,869.86	5,599.19
Energy per unit of floor space [MJ/m2]	284.57	350.65	401.16

## Sustainable Buildings and Infrastructure

### B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings

Every opportunity is taken to incorporate ESD when updating facilities. This includes solar panels, lighting, low energy use electricals and reduced water.

## Water Use

W1 Total units of metered water consumed by water source (kl)	2023–24	2022–23	2021–22
Potable water [kL]	17,237.42	17,626.14	18,503.06
<b>Total units of water consumed [kl]</b>	<b>17,237.42</b>	<b>17,626.14</b>	<b>18,503.06</b>
W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	2023–24	2022–23	2021–22
Water per unit of Aged Care OBD [kL/Aged Care OBD]	1.41	1.60	1.27
Water per unit of LOS [kL/LOS]	12.28	16.69	21.67
Water per unit of bed-day (LOS+Aged Care OBD) [kL/OBD]	1.27	1.71	1.27
Water per unit of Separations [kL/Separations]	14.23	21.90	23.10
Water per unit of floor space [kL/m2]	1.54	1.61	1.66

## Waste and Recycling

WR1 Total units of waste disposed of by waste stream and disposal method [kg]	2023–24	2022–23	2021–22
<b>Offsite treatment</b>			
Clinical waste - incinerated			
Clinical waste - sharps	85.62	104.79	95.53
Clinical waste - treated	2,153.90	2,178.50	3,902.60
<b>Recycling/recovery (disposal)</b>			
<b>Total units of waste disposed [kg]</b>	<b>2,261.52</b>	<b>2,283.29</b>	<b>3,998.13</b>
WR2 Total units of waste disposed of by waste stream and disposal method [%]	2023–24	2022–23	2021–22
<b>Offsite treatment</b>			
Clinical waste - incinerated			
Clinical waste - sharps	3.79%	4.59%	2.39%
Clinical waste - treated	95.24%	95.41%	97.61%
<b>Recycling/recovery (disposal)</b>			
WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method	2023–24	2022–23	2021–22
Total waste to offsite treatment per PPT [(kg offsite treatment)/PPT]	0.15	0.17	0.25
WR4 Recycling rate [%]	2023–24	2022–23	2021–22
Weight of recyclable and organic materials [kg]			
Weight of total waste [kg]	2,261.52	2,298.79	3,998.13
<b>Recycling rate [%]</b>			
WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]	2023–24	2022–23	2021–22
Tonnes CO2-e	2.93	2.99	5.20

## Greenhouse Gas Emissions

<b>G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Carbon Dioxide	99.41	27.02	73.43
Methane	0.00	0.09	0.24
Nitrous Oxide	0.00	0.09	0.24
<b>Total</b>	<b>99.41</b>	<b>27.20</b>	<b>73.91</b>
<b>Scope 1 GHG emissions from stationary fuel (F2 Scope 1) [tonnes CO2-e]</b>	<b>99.41</b>	<b>27.20</b>	<b>73.91</b>
<b>Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) [tonnes CO2-e]</b>			
<b>Total scope one (direct) greenhouse gas emissions [tonnes CO2e]</b>	<b>99.41</b>	<b>27.20</b>	<b>73.91</b>

<b>G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Electricity	581.25	638.78	636.44
<b>Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]</b>	<b>581.25</b>	<b>638.78</b>	<b>636.44</b>

<b>G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Commercial air travel			
Waste emissions (WR5)	2.93	2.99	5.20
Indirect emissions from Stationary Energy	71.76	91.37	73.92
Indirect emissions from Transport Energy			
Paper emissions			
Any other Scope 3 emissions	28.93	29.86	34.76
<b>Total scope three greenhouse gas emissions [tonnes CO2e]</b>	<b>103.62</b>	<b>124.21</b>	<b>113.88</b>

<b>G(Opt) Net greenhouse gas emissions (tonnes CO2e)</b>	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
<b>Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]</b>	<b>684.47</b>	<b>790.20</b>	<b>824.23</b>
Carbon Neutral Electricity	0.00	0.00	0.00
Green Power Electricity	-6.28	-7.03	-2.59
Purchased LGCs	-6.28	-7.03	-2.59
<b>Any Offsets purchased</b>	<b>-6.28</b>	<b>-7.03</b>	<b>-2.59</b>
<b>Net greenhouse gas emissions [tonnes CO2e]</b>	<b>678.58</b>	<b>783.98</b>	<b>821.64</b>

## Normalisation Factors

	<b>2023–24</b>	<b>2022–23</b>	<b>2021–22</b>
Aged Care OBD	12,200.00	9,266.00	14,559.00
FTE	...	102.00	100.00
LOS	1,404.00	1,056.00	854.00
OBD	13,604.00	10,322.00	15,413.00
PPT	14,815.00	11,127.00	16,214.00
Separations	1,211.00	805.00	801.00
Total Area M <sup>2</sup>	11,180.00	11,180.00	11,180.00

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



# Disclosures Required Under Legislation

## Freedom of Information

During 2023–24, Robinvale District Health Services received five applications. All requests were from the general public.

Robinvale District Health Services made five FOI decisions during the 12 months ended 30 June 2024. All decisions were made within the statutory time periods.

A total of five FOI access decisions were made where access to documents was granted in full, granted in part or denied in full. Of requests finalised, the average number of days under the statutory time (including extended timeframes) to decide the request was five days.

During 2023–24, NIL requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner. No requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

Section 17(2A) of the Act requires payment of an application fee of \$30.60 per request, unless the applicant applies for this to be waived with a Concession Card, Pension Card, or due to hardship. RDHS waived the application fee for four requests in 2023–24. There are further costs associated with the request, being search fee, photocopying costs and postage (if applicable). Freedom of Information requests are required to be made on a Robinvale District Health Services Freedom of Information Application Form. Such form can be obtained by contacting the Robinvale District Health Services Freedom of Information officer on 03 5051 8111 or [info@rdhs.com.au](mailto:info@rdhs.com.au). Robinvale District Health Services complies with the mandatory reporting guidelines of data submission annually to the Office of Victorian Information Commissioner. Further information relating to freedom of information can be found at [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au) or by contacting the Office of the Victorian Information Commissioner on 1300 006 842.

## Public Interest Disclosure Act 2012 (Formerly Protected Disclosure Act 2012)

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

The policies are readily available to RDHS's officers and employees through RDHS's Quality System. Members of the public may request a copy through the RDHS Chief Executive Officer. Nil disclosures have been made during the financial year 2023–2024.

## Building Act 1993

RDHS complied fully with the building and maintenance provisions of the *Building Act 1993* guidelines for publicly owned buildings. RDHS also complied with the relevant provisions of the National Construction Code and the Department of Health Fire Risk Management Guidelines.

## National Competition Policy

Robinvale District Health Services complies with the National Competition Policy, including compliance with the requirements of the policy statement 'Competitive Neutrality Policy Victoria'.

## Social Procurement Framework

Social procurement creates an opportunity for RDHS to deliver social and sustainable outcomes that help to build a fair, inclusive and sustainable Victoria through all procurement activities undertaken by, or on behalf of the Health Service. RDHS's Social Procurement Strategy is committed to advancing social and sustainable procurement objectives through procurement in accordance with the Social Procurement Framework.

The strategy builds on the social policies including Response to Family Violence in the Workplace and Diversity Acceptance Policy. All procurement activities undertaken by, or on behalf of RDHS aim to support regional Small Medium Enterprises (SMEs) that play a critical role in the sustainability of the region's economy and its community. RDHS continues to implement the Government's objectives as part of normal market procurement activities. RDHS will continue to identify and engage in opportunities to improve our spend with social benefit suppliers.

## Social procurement activities and commitments

**Reporting Period:** 2023–2024

**Reporting Entity:** Robinvale District Health Services

**Overall social procurement activities:**

RDHS reports no direct spend with social benefit suppliers for the FY23–24 period.

We do however have direct spend with non-registered social benefit suppliers and will continue to encourage them to register.

There are also indirect benefits where RDHS's tender processes include social benefit requirements for suppliers and where RDHS utilises HSV contracts.

## Carers Recognition Act 2012

RDHS has taken all practical measures to comply with its obligations under the Act.

These include:

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

## Additional information available on request

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

- Declarations of pecuniary interests have been duly completed by all relevant officers;
- Details of shares held by senior officers as nominee or held beneficially;
- Details of publications produced by the entity about itself, including annual Aboriginal cultural safety reports and plans, and how these can be obtained;
- Details of changes in prices, fees, charges, rates and levies charged by the Health Service;
- Details of any major external reviews carried out on the Health Service;
- Details of major research and development activities undertaken by the Health Service that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations;
- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- Details of major promotional, public relations and marketing activities undertaken by the Health Service to develop community awareness of the Health Service and its services;
- Details of assessments and measures undertaken to improve the occupational health and safety of employees;
- A general statement on industrial relations within the Health Service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations;

- A list of major committees sponsored by the Health Service, including any Aboriginal advisory or governance committees, the purposes of each committee and the extent to which those purposes have been achieved;
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

## Local Jobs First Act 2003

Robinvale District Health Services has complied with the *Local Jobs First Act 2003* and the Victorian Industry Participation Policy. RDHS has commenced and/or completed no contracts in the financial year to which the Victorian Industry Participation Policy Plan was required. RDHS has had one conversation with the Industry Capability Network that corresponded with the registration and issue of an Interaction Reference Number.

## Safe Patient Care Act 2015

Robinvale District Health Services has nil matters to report in relation to its obligations under section 40 of the *Safe Patient Care Act 2015*.

## Gender Equality Act 2020

In response to the *Gender Equality Act 2020* (GE Act) that was introduced in March 2021, Robinvale District Health Services submitted their 2021–2025 Gender Equality Action Plan. The plan represents RDHS's commitment to promoting gender equality in the workplace. Following consultation with our staff, we committed to providing a culturally safe environment for all our staff, volunteers and community and promote respect, diversity and inclusion in all areas of the service, while also aligning to our corporate values. Examples of progress to date include:

- We open meetings and gatherings with Acknowledgment to Country and our commitment to celebrating gender equality and inclusion.
- Our policies and procedures are reviewed with an intersectional lens to ensure gender equality and inclusion and statement of same is included in the policy template.
- The opportunity of flexible working arrangements has been normalised amongst staff across all campuses.
- Recruitment practices/on boarding has been updated to ensure that it is gender-neutral

RDHS will continue to strive for gender equality and have it as a cornerstone of our work and service environment for all people.

# Attestations and Declarations

## Financial Management Compliance Attestation

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



**Jessica Curran**  
Board Chair  
Robinvale District Health Services  
30 June 2024

## Conflict of Interest Declaration

I, Ro Enever, certify that Robinvale District Health Services 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 Robinvale District Health Services 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.



**Ro Enever**  
Chief Executive Officer  
Robinvale District Health Services  
30 June 2024

## Data Integrity Declaration

I, Ro Enever, certify that Robinvale District Health Services has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Robinvale District Health Services has critically reviewed these controls and processes during the year.



**Ro Enever**  
Chief Executive Officer  
Robinvale District Health Services  
30 June 2024

## Integrity, Fraud and Corruption Declaration

I, Ro Enever, certify that Robinvale District Health Services has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Robinvale District Health Services during the year.



**Ro Enever**  
Chief Executive Officer  
Robinvale District Health Services  
30 June 2024



# MPS Service Plan:

## Key Achievements and Challenges

The RDHS Service Plan was developed with contribution from our staff, community, Board and Executive. This plan informs operational service delivery as well as compliments the RDHS Strategic Plan.

Implementation of the Service plan will enable us to respond to increasing service demands, and future sector and regional change, whilst improving partnering opportunities, organisational culture, and community connection.

Recommendation	Indicator of Success	Outcome
<b>Continue capital and infrastructure planning to reduce the infrastructure risks and plan for the required infrastructure.</b>	Infrastructure which meets the needs of RDHS and the community.	<p>RDHS has undertaken a Yield Analysis to support the potential relocation of the 30 Bed Riverside Campus to the RDHS main campus site. This Yield Analysis funded by the Department of Health will support future planning of Aged Care Services.</p> <p>With the assistance of Regional Health Infrastructure Funding RDHS has undertaken resident safety and refurbishment works at the Riverside Campus.</p> <p>With the assistance of Regional Health Infrastructure Funding RDHS has upgraded Fire Services infrastructure with the installation of new water storage tanks, installation of diesel pump and upgrade of ring main.</p>

Recommendation	Indicator of Success	Outcome
<b>Progress the partnership development with the Northern Mallee Integrated Partnership and other health and community providers to:</b> <ul style="list-style-type: none"> <li>Enhance workforce sustainability</li> <li>Develop clinical pathways to enhance local service provision (virtual clinics and care models)</li> </ul>	<ul style="list-style-type: none"> <li>Work force plans actions implemented</li> </ul>	Significant staffing shortfalls are experienced with strategy including international recruitment, incentivising potential staff and shared employment models within NIMP.
	<ul style="list-style-type: none"> <li>International recruitment - We continue to be actively recruiting overseas for Nursing and Allied Health Professionals.</li> </ul>	
	<ul style="list-style-type: none"> <li>RDHS supports professional development for all staff, ensuring that clinical skills are maintained.</li> </ul>	RDHS professional development support is ongoing.
	<ul style="list-style-type: none"> <li>RDHS ongoing support to clinical staff to undertake training in Immunisation, Renal Dialysis and Infection Control.</li> </ul>	<p>In 2023/24 RDHS supported:</p> <ul style="list-style-type: none"> <li>3 staff with immunisation training</li> <li>5 staff with Renal Dialysis training</li> <li>3 staff with Infection Control training</li> </ul>
	<ul style="list-style-type: none"> <li>RDHS mentoring, provide support and supervision for the placement of health students into RDHS in order to showcase what a career at RDHS could look like.</li> </ul>	<p>In 2023/24 RDHS supported:</p> <ul style="list-style-type: none"> <li>10 nursing students (Across Midwifery and Acute Services)</li> <li>2 EN trainees</li> <li>3 Pharmacy Students (placements)</li> </ul>

Continued...

## MPS Service Plan:

### Key Achievements and Challenges

Recommendation	Indicator of Success	Outcome
<b>Build a sustainable aged care service model and pathway from community-based care to palliation</b>	<ul style="list-style-type: none"> <li>Residential aged care is not the default housing option for locals unable to downsize accommodation and that RDHS can effectively support to remain in their own home through intentional and / or targeted use of respite.</li> </ul>	RDHS continues to experience strong demand for Respite care across all residential aged care campuses.
	<ul style="list-style-type: none"> <li>Supporting of people at the end stages of life with either community bed based – Hospital in the Home or within the service Palliative Care – RDHS house.</li> </ul>	<p>RDHS continues to support the local community with bed based end of life care.</p> <p>RDHS is exploring formalised protocols that access sub-regional specialist palliative care physicians in Mildura and Swan Hill.</p>

Recommendation	Indicator of Success	Outcome
<b>Development of a chronic disease management model to enhance the health outcomes of the community. This will involve partnerships with Murray PHN, general practice and other organisations.</b>	<ul style="list-style-type: none"> <li>RDHS has a chronic care model in the primary care setting to focus on care for chronic conditions that are: client-centred, timely, evidence-based, has a holistic team approach, facilitates self-management, is goal-orientated, and encourages health literacy. This model of care has been embedded into the policies and procedure of RDHS' service delivery in order for employees to be guided by this framework in CDM service delivery.</li> </ul>	<p>RDHS continues to develop a model of care that addresses the needs of more complex patients in the community.</p> <p>VMO's participate in regular case conferencing with Primary Care clinicians to address the needs of the more complex patients.</p>
	<ul style="list-style-type: none"> <li>Support visiting Nephrology services from Royal Melbourne Hospital continue to reach community members at pre-dialysis stage.</li> </ul>	RDHS has an established relationship with RMH Nephrology services to service the Renal Dialysis needs of the local community.
	<ul style="list-style-type: none"> <li>Preventive health groups include Aqua-Fit exercise classes, Strength and Balance group, HEAL.</li> </ul>	Groups are established and held regularly with the support of the RDHS Allied Health Assistants & Physiotherapists.

Continued...

Recommendation	Indicator of Success	Outcome
<b>Optimise use of digital systems across RDHS including:</b> <ul style="list-style-type: none"> <li>• Using ICT systems to their full potential</li> <li>• Develop a business case for the investment in a scanned digital record system.</li> <li>• Increasing capacity for video-enabled telehealth services</li> <li>• Remote patient monitoring systems for deployment with community-based patients</li> </ul>	<ul style="list-style-type: none"> <li>• Continued participation in regional, Loddon Mallee Health Network (LMHN) and Loddon Mallee Shared Services (LMSS) initiatives including ICT strategic planning for the Loddon Mallee Region.</li> </ul>	<p>RDHS continue to participate in all available LMHN and LMSS initiatives.</p> <p>The Regional Community Platform (RCP) will provide RDHS Clinicians with a digital patient record. RDHS is working with LMSS to have RCP accessible by all RDHS clinicians by the end of 24/25.</p>
	<ul style="list-style-type: none"> <li>• Implementation of Chefmax for menu/meal management.</li> </ul>	<p>The rollout of Chefmax is well underway with implementation expected in the later part of the year.</p>
	<ul style="list-style-type: none"> <li>• Implementation of an Electronic Medication Management System.</li> </ul>	<p>RDHS is exploring Electronic Medication Management options.</p>
	<ul style="list-style-type: none"> <li>• Victorian Virtual Emergency Department (VVED), after hours a public health service to treat non-life-threatening emergencies in the Urgent Care Centre and Aged Care.</li> </ul>	<p>VVED is widely used across all RDHS campuses, supporting nursing staff and reducing the after-hours burden on GP's. The VVED has been well received by community.</p>
	<ul style="list-style-type: none"> <li>• Virtual Medical Management of local RDHS patients from other health services in the sub-region.</li> </ul>	<p>RDHS continues to explore virtual models of care to provide patients with care closer to home.</p>
	<ul style="list-style-type: none"> <li>• Support for health services for implementation of Electronic Medical Records.</li> </ul>	<p>As a member of the Loddon Mallee Health Network, RDHS will be included in any plans for an EMR for the region.</p>

Recommendation	Indicator of Success	Outcome
<b>Review the scope of community services provided and identify key areas of unmet demand ensuring continuity of service and care.</b>	<ul style="list-style-type: none"> <li>• Establishment of the RDHS Community Advisory Committee to identify key areas of unmet demand ensuring continuity of service and care.</li> </ul>	<p>RDHS has established a Community Advisory Committee with representatives from the Board of Directors. RDHS has undertaken an advertising campaign seeking expressions of interest from local community representatives to sit on the Committee.</p>
	<ul style="list-style-type: none"> <li>• Reviewed and re-established a system to engage and better support volunteers within RDHS with Meals on Wheels and within Aged Care.</li> </ul>	<p>Enhancement of the existing Volunteers Program has commenced, with social media posts and redevelopment of the Volunteer brochure.</p>



# MPS Performance Priority and Activity Reporting

RDHS has prioritised activity and staffing to ensure safe, quality care outcomes are achieved. RDHS has worked in partnership with local health services to support our care services to enable relevant, timely, quality care to our patients / residents and community.

## MPS Performance Priority Reporting

Key Performance Indicator	Target	Result
<b>Quality and Safety</b>		
Health service accreditation	Full compliance	Achieved
Compliance with cleaning standards	Full compliance	Achieved
Compliance with the Hand Hygiene Australia program	85%	94.2%
Percentage of healthcare workers immunised for influenza	92%	100%
Victorian Healthcare Experience Survey – percentage of positive patient experience responses	95% positive experience	Achieved
<b>Governance and Leadership</b>		
People Matter Survey – Safety Culture Among Healthcare Workers	62%	73%
<b>Financial Stability</b>		
Operating result (\$m)	0	(\$0.377m)
Trade creditors	60 days	28 Days
Patient fee debtors	60 days	11 Days
Adjusted current asset ratio	0.7	1.75
Number of days available cash	14 days	135 days

For the purposes of the Annual Report and to enable acquittal against the tripartite agreements it is recommended that multipurpose services report aged care and acute care activity.

## Multi-Purpose Services Activity Reporting

### MPS Funded Flexible Aged Care Places

Campus	Number
<b>Flexible High Care</b>	
Robinvale	14
Manangatang	10

### MPS Utilisation of Flexible Aged Care Places

Campus	Number of Bed Days	Occupancy Level %
Flexible High Care		
Robinvale - Permanent	2743	71.08%
Robinvale - Respite	899	
Manangatang - Permanent	2483	69.56%
Manangatang - Respite	63	
Riverside		
Riverside - Permanent	5684	55.15%
Riverside - Respite	371	
Convalescent Care		
Robinvale	0	
Manangatang	0	
Riverside	0	

## MPS Acute Care Activity

Service	Campus	Type of Activity	Actual Activity 2023–2024
Medical inpatients	Robinvale	Bed days	1400
	Manangatang	Bed days	0
Urgent care	Robinvale	Presentations	1633
	Manangatang	Presentations	99
Non-admitted patients	Robinvale	Occasions of service	4517
Palliative care	Robinvale	Number of clients	0
District nursing	Robinvale	Occasions of service	1488
	Manangatang	Occasions of service	31
Maternity	Robinvale	Number of clients	1266
Renal dialysis	Robinvale	Number of clients	1169

## MPS Primary Health Care Activity

Service	Actual Activity 2023–2024 (e.g. occasions of service / hours of service)	
Access and Support Worker*	Individual Occasions of Service	1144
Allied Health Assistant*	Group Attendees	324
Community Health Nursing*	Individual Occasions of Service	407
	Group Attendees	164
Cultural Officer*	Individual Occasions of Service	152
Dietetics*	Individual Occasions of Service	1236
Early Years*	Group Attendees	6756
Occupational Therapy*	Individual Occasions of Service	470
Physiotherapy*	Individual Occasions of Service	2399
	Group Attendees	740
Planned Activity Group*	Number of Group Sessions	44
	Group Attendees	173
Podiatry*	Individual Occasions of Service	2728
Social Work*	Individual Occasions of Service	1448
Speech Pathology*	Individual Occasions of Service	2901

\* Includes services which are not funded, or only part funded through the MPS Tripartite Agreement.

# Disclosure Index

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

Legislation	Requirement	Page
<b>MINISTERIAL DIRECTIONS</b>		
<b>Report Of Operations</b>		
<b>Charter and purpose</b>		
FRD 22	Manner of establishment and the relevant Ministers	4
FRD 22	Purpose, functions, powers and duties	4
FRD 22	Nature and range of services provided	5
FRD 22	Activities, programs and achievements for the reporting period	6–23
FRD 22	Significant changes in key initiatives and expectations for the future	6–23
<b>Management and structure</b>		
FRD 22	Organisational structure	12
FRD 22	Workforce data / employment and conduct principles	13
FRD 22	Occupational Health and Safety	14
<b>Financial information</b>		
FRD 22	Summary of the financial results for the year	16–17
FRD 22	Significant changes in financial position during the year	16
FRD 22	Operational and budgetary objectives and performance against objectives	16
FRD 22	Subsequent events	16
FRD 22	Details of consultancies under \$10,000	18
FRD 22	Disclosure of ICT expenditure	18
FRD 22	Asset Management Accountability Framework	19
<b>Legislation</b>		
FRD 22	Application of the operation of <i>Freedom of Information Act 1982</i>	24
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	24
FRD 22	Application and operation of <i>Public Interest Disclosures Act 2012</i>	24
FRD 22	Statement of National Competition Policy	24
FRD 22	Application and operation of <i>Carers Recognition Act 2012</i>	25
FRD 22	Additional information available on request	25
FRD 24	Environmental data reporting	20
FRD 25	<i>Local Jobs First Act 2003</i> Disclosures	25
SD 5.1.4	Financial Management Compliance attestation	26
SD 5.2.3	Declaration in report of operations	26
<b>Attestations</b>		
Attestation on Data Integrity		26
Attestation on managing Conflicts of Interest		26
Attestation on Integrity, Fraud and Corruption		26
Compliance with HealthShare Victoria (HSV) Purchasing Policies		26
<b>Other reporting requirements</b>		
Reporting of outcomes from Statement of Priorities 2023–2024		17
Occupational Violence reporting		15
Asset Management Accountability Framework		19
<i>Gender Equality Act 2020</i>		25
Reporting obligations under the <i>Safe Patient Care Act 2015</i>		25



# Financial Report

## 2023–2024



**Robinvale District Health Services**  
**Financial Statements**  
**Financial Year ended 30 June 2024**

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

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and the financial position of Robinvale District Health Services at 30 June 2024.

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 1st November, 2024.

**Board member**



Jessica Curran

Chair

Robinvale  
1st November, 2024

**Accountable Officer**



Ro Enever

Chief Executive Officer

Robinvale  
1st November, 2024

**Chief Finance & Accounting Officer**



Andrew Arundell

Chief Finance and Accounting Officer (Contract)

Robinvale  
1st November, 2024

# Independent Auditor's Report

## To the Board of Robinvale District Health Services



<b>Opinion</b>	<p>I have audited the financial report of Robinvale District Health Services (the health service) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2024</li><li>• comprehensive operating statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• cash flow statement for the year then ended</li><li>• notes to the financial statements, including material accounting policy information</li><li>• Board member's, accountable officer's and chief finance &amp; accounting officer's declaration.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. 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 <i>Code of Ethics for Professional Accountants</i> (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.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Board's responsibilities for the financial report</b>	<p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>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.</p>



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**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  
4 November 2024

Dominika Ryan  
*as delegate for the Auditor-General of Victoria*

**Robinvale District Health Services**  
**Comprehensive Operating Statement**  
**For the Financial Year Ended 30 June 2024**

		<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Note</b>			
<b>Revenue and income from transactions</b>			
Operating activities	2.1	18,262	17,773
Non-operating activities	2.1	593	333
<b>Total revenue and income from transactions</b>		<b>18,855</b>	<b>18,106</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1	(14,025)	(13,496)
Supplies and consumables	3.1	(957)	(968)
Finance costs	3.1	(2)	(7)
Depreciation	3.1	(1,341)	(1,860)
Other administrative expenses	3.1	(2,722)	(2,615)
Other operating expenses	3.1	(980)	(847)
Other non-operating expenses	3.1	(10)	(7)
<b>Total Expenses from transactions</b>		<b>(20,037)</b>	<b>(19,800)</b>
<b>Net result from transactions - net operating balance</b>		<b>(1,182)</b>	<b>(1,694)</b>
<b>Other economic flows included in net result</b>			
Net gain/(loss) on sale of non-financial assets	3.2	30	-
Net gain/(loss) on financial instruments	3.2	(2)	1
Other gain/(loss) from other economic flows	3.2	42	(16)
<b>Total other economic flows included in net result</b>		<b>70</b>	<b>(15)</b>
<b>Net result for the year</b>		<b>(1,112)</b>	<b>(1,709)</b>
<b>Other economic flows - other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment revaluation surplus	4.2	15,703	-
<b>Total other comprehensive income</b>		<b>15,703</b>	<b>-</b>
<b>Comprehensive result for the year</b>		<b>14,591</b>	<b>(1,709)</b>

This balance sheet should be read in conjunction with the accompanying notes.

**Robinvale District Health Services**  
**Balance Sheet**  
**As at 30 June 2024**

		<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
	<b>Note</b>		
<b>Current assets</b>			
Cash and cash equivalents	6.2	11,531	11,280
Receivables and contract assets	5.1	566	528
Inventories	4.4	86	79
Prepaid expenses		167	187
<b>Total current assets</b>		<b>12,350</b>	<b>12,074</b>
<b>Non-current assets</b>			
Receivables and contract assets	5.1	280	293
Property, plant and equipment	4.1 (a)	32,263	16,961
<b>Total non-current assets</b>		<b>32,543</b>	<b>17,254</b>
<b>Total assets</b>		<b>44,893</b>	<b>29,328</b>
<b>Current liabilities</b>			
Payables	5.2	975	1,087
Contract liabilities	5.3	977	759
Borrowings	6.1	5	5
Employee benefits	3.3	2,598	2,364
Other liabilities	5.4	3,736	3,128
<b>Total current liabilities</b>		<b>8,291</b>	<b>7,343</b>
<b>Non-current liabilities</b>			
Borrowings	6.1	5	9
Employee benefits	3.3	223	193
<b>Total non-current liabilities</b>		<b>228</b>	<b>202</b>
<b>Total liabilities</b>		<b>8,519</b>	<b>7,545</b>
<b>Net assets</b>		<b>36,374</b>	<b>21,783</b>
<b>Equity</b>			
Property, plant and equipment revaluation surplus	4.2	22,857	7,154
Contributed capital	SCE	22,352	22,352
Accumulated deficit	SCE	(8,835)	(7,723)
<b>Total equity</b>		<b>36,374</b>	<b>21,783</b>

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

**Robinvale District Health Services**  
**Statement of Changes in Equity**  
**For the Financial Year Ended 30 June 2024**

	Property, Plant and Equipment				
	Revaluation Surplus	Contributed Capital	Accumulated Deficits	Total	
Note	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022	7,154	22,352	(6,014)	23,492	
Net result for the year	-	-	(1,709)	(1,709)	
Other comprehensive income for the year	-	-	-	-	
Balance at 30 June 2023	7,154	22,352	(7,723)	21,783	
Net result for the year	-	-	(1,112)	(1,112)	
Other comprehensive income for the year	15,703	-	-	15,703	
Balance at 30 June 2024	22,857	22,352	(8,835)	36,374	

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



**Robinvale District Health Services**  
**Cash Flow Statement**  
**For the Financial Year Ended 30 June 2024**

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Note</b>		
<b>Cash Flows from operating activities</b>		
Operating grants from government - State	9,958	11,642
Operating grants from government - Commonwealth	4,963	4,324
Capital grants from government - State	217	37
Capital grants from government - Commonwealth	9	144
Patient fees received	931	784
GST received from / (paid to) ATO	386	437
Interest and investment income received	522	317
Commercial Income Received	183	72
Other receipts	1,737	1,762
<b>Total receipts</b>	<b>18,906</b>	<b>19,519</b>
Employee expenses paid	(13,708)	(13,611)
Payments for supplies and consumables	(860)	(1,017)
Payments for medical indemnity insurance	(242)	(78)
Payments for repairs and maintenance	(357)	(421)
Finance Costs	(2)	(7)
Other payments	(3,457)	(3,234)
<b>Total payments</b>	<b>(18,626)</b>	<b>(18,368)</b>
<b>Net cash flows from operating activities</b>	<b>280</b>	<b>1,151</b>
<b>Cash Flows from investing activities</b>		
Proceeds from non financial assets	39	-
Purchase of non-financial assets	(672)	(733)
<b>Net cash flows used in investing activities</b>	<b>(633)</b>	<b>(733)</b>
<b>Cash flows from financing activities</b>		
Repayment of borrowings	(4)	(5)
Net Receipt / (Repayment) of Accommodation Deposits	608	(518)
<b>Net cash flows from financing activities</b>	<b>604</b>	<b>(523)</b>
<b>Net increase in cash and cash equivalents held</b>	<b>251</b>	<b>(105)</b>
Cash and cash equivalents at beginning of year	11,280	11,385
<b>Cash and cash equivalents at end of year</b>	<b>11,531</b>	<b>11,280</b>

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

# Notes to the Financial Statements

**Robinvale District Health Services**

**Notes to the Financial Statements**

**For the Financial Year Ended 30 June 2024**

## Note 1: Basis of preparation

### Structure

*1.1 Basis of preparation of the financial statements*

*1.2 Abbreviations and terminology used in the financial statements*

*1.3 Joint arrangements*

*1.4 Key accounting estimates and judgements*

*1.5 Accounting standards issued but not yet effective*

*1.6 Goods and Services Tax (GST)*

*1.7 Reporting entity*

# Robinvale District Health Services

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

## Note 1: Basis of preparation

These financial statements represent the audited general purpose financial statements for Robinvale District Health Services for the year ended 30 June 2024. The report provides users with information about Robinvale District Health Services stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements.

#### **Note 1.1: Basis of preparation of the financial statements**

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements*.

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance (DTF), and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

Robinvale District Health Services is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a "not-for-profit" health service under the Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Apart from the changes in accounting policies, standards and interpretations as noted below, material accounting policies adopted in the preparation of these financial statements are the same as those adopted in the previous period.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on a going concern basis (refer to Note 8.9 Economic Dependency).

The financial statements are in Australian dollars.

# Robinvale District Health Services

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

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 Robinvale District Health Services on 1st November, 2024.

**Note 1.2 Abbreviations and terminology used in the financial statements**

The following table sets out the common abbreviations used throughout the financial statements:

Reference	Title
AASB	Australian Accounting Standards Board
AASs	Australian Accounting Standards, which include Interpretations
DH	Department of Health
DTF	Department of Treasury and Finance
FMA	Financial Management Act 1994
FRD	Financial Reporting Direction
NWAU	National Weighted Activity Unit
SD	Standing Direction
VAGO	Victorian Auditor General’s Office
WIES	Weighted Inlier Equivalent Separation

**Note 1.3 Joint arrangements**

Interests in joint arrangements are accounted for by recognising in Robinvale District Health Services financial statements, its share of assets and liabilities and any revenue and expenses of such joint arrangements.

Robinvale District Health Service has the following joint arrangements:

- Loddon Mallee Rural Health Alliance (LMRHA)

Details of the joint arrangements are set out in Note 8.7.



# Robinvale District Health Services

## Notes to the Financial Statements

### For the Financial Year Ended 30 June 2024

**Note 1.4 Material accounting estimates and judgements**

Management make estimates and judgements when preparing the financial statements.

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

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

The material accounting policies and significant management judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and relate to the following disclosures:

- Note 2.1: Revenue and income from transactions
- Note 3.3: Employee benefits and related on-costs
- Note 4.1: Property, plant and equipment
- Note 4.3: Depreciation and amortisation
- Note 4.5: Impairment of assets
- Note 5.1: Receivables
- Note 5.1b: Contract assets
- Note 5.2: Payables
- Note 5.3: Contract liabilities
- Note 5.4: Other liabilities
- Note 7.4: Fair value determination

**Note 1.5 Accounting standards issued but not yet effective**

An assessment of accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to Robinvale District Health Service and their potential impact when adopted in future periods is outlined below:

Standard	Adoption Date	Impact
AASB 2022-10: <i>Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-profit Public Sector Entities</i>	Reporting periods beginning on or after 1 January 2024.	Management have not completed their assessment of the impacts of these amendments.

There are no other accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to Robinvale District Health Service in future periods.

# **Robinvale District Health Services**

## **Notes to the Financial Statements**

### **For the Financial Year Ended 30 June 2024**

#### ***Note 1.6 Goods and Services Tax (GST)***

Income, expenses, assets and liabilities are recognised net of the amount of GST, except where the GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables in the Balance Sheet are stated inclusive of the amount of GST. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis, except for the GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, which are disclosed as operating cash flows.

Commitments, contingent assets and contingent liabilities are presented on a gross basis.

#### ***Note 1.7 Reporting Entity***

The financial statements include all the activities of Robinvale District Health Service.

Robinvale District Health Services principal address is:

128-132 Latje Road

Robinvale VIC 3549

A description of the nature of Robinvale District Health Services operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

## Note 2: Funding delivery of our services

Robinvale District Health Services overall objective is to provide quality health service and to be a leading regional healthcare provider delivering timely, accessible, integrated and responsive services to the local community. Robinvale District Health Services is predominantly funded by grant funding for the provision of outputs. Robinvale District Health Services also receives income from the supply of services.

### Structure

#### ***2.1 Revenue and income from transactions***

#### ***2.2 Fair value of assets and services received free of charge or for nominal consideration***

#### ***2.3 Other income***

## Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Identifying performance obligations	<p>Robinvale District Health Services applies material judgement when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations.</p> <p>If this criterion is met, the contract/funding agreement is treated as a contract with a customer, requiring Robinvale District Health Services to recognise revenue as or when the health service transfers promised goods or services to customers.</p> <p>If this criterion is not met, funding is recognised immediately in the net result from operations.</p>
Determining timing of revenue recognition	<p>Robinvale District Health Services applies material judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.</p>
Determining timing of capital grant income recognition	<p>Robinvale District Health Services applies material judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the health service's progress as this is deemed to be the most accurate reflection of the stage of completion.</p>
Assets and services received free of charge or for nominal consideration	<p>Robinvale District Health Services applies material judgement to determine the fair value of assets and services provided free of charge or for nominal value. Where a reliable market value exists it is used to calculate the equivalent value of the service being provided. Where no reliable market value exists, the service is not recognised in the financial statements.</p>



## Note 2.1 Revenue and income from transactions

	Total 2024 \$'000	Total 2023 \$'000
<b>Operating activities</b>		
<b>Revenue from contracts with customers</b>		
Government grants (State) - Operating	583	427
Government grants (Commonwealth) - Operating	1,675	1,136
Patient and resident fees	1,001	788
Commercial activities <sup>1</sup>	183	72
<b>Total revenue from contracts with customers</b>	<b>3,442</b>	<b>2,423</b>
<b>Other sources of income</b>		
Government grants (State) - Operating	9,305	10,279
Government grants (Commonwealth) - Operating	3,288	3,188
Government grants (State) - Capital	494	37
Government grants (Commonwealth) - Capital	9	144
Other capital purpose income	-	92
Assets received free of charge or for nominal consideration	8	29
Other revenue from operating activities (including non-capital donations)	1,716	1,581
<b>Total other sources of income</b>	<b>14,820</b>	<b>15,350</b>
<b>Total revenue and income from operating activities</b>	<b>18,262</b>	<b>17,773</b>
<b>Non-operating activities</b>		
<b>Income from other sources</b>		
Other interest	522	317
Other revenue from non-operating activities	71	16
<b>Total other sources of income</b>	<b>593</b>	<b>333</b>
<b>Total income from non-operating activities</b>	<b>593</b>	<b>333</b>
<b>Total revenue and income from transactions</b>	<b>18,855</b>	<b>18,106</b>

1. Commercial activities represent business activities which Robinvale District Health Service enter into to support their operations.

## Note 2.1 Revenue and income from transactions (continued)

### Note 2.1(a): Timing of revenue from contracts with customers

	Total 2024 \$'000	Total 2023 \$'000
Robinvale District Health Service disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers:		
At a point in time	3,259	2,351
Over time	183	72
<b>Total revenue from contracts with customers</b>	<b>3,442</b>	<b>2,423</b>

### How we recognise revenue and income from transactions

#### Government operating grants

To recognise revenue, Robinvale District Health Services assesses each grant to determine whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: *Revenue from Contracts with Customers*.

When both these conditions are satisfied, the health service:

- Identifies each performance obligation relating to the revenue
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfied its performance obligations, at a point in time or over time as and when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the health service:

- recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example, AASB 9, AASB 16, AASB 116 and AASB 138)
- recognises related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities from a contract with a customer), and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount in accordance with AASB 1058.

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

Robinvale District Health Services  
Notes to the Financial Statements  
for the financial year ended 30 June 2024

This policy applies to each of Robinvale District Health Services revenue streams, with information detailed below relating to Robinvale District Health Service's significant revenue streams:

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU).	<p>NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid.</p> <p>The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity.</p> <p>Revenue is recognised at point in time, which is when a patient is discharged.</p>
Commonwealth Aged Care (Riverside Hostel)	<p>The Australian Government subsidises a large portion of the costs of running approved residential aged care homes. The amount of subsidy paid is based on the facilities assessments of the residents ongoing care needs and is known as ACFI - Aged Care Funding Instrument. The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility. For the Robinvale main campus and Manangang campus the residential aged care facilities are provided flexible funding through the Multi Purpose System (MPS) arrangements to meet the needs of their community.</p>

## **Note 2.1 Revenue and income from transactions (continued)**

### **Capital grants**

Where Robinvale District Health Services receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities arising from a contract with a customer) recognised under other Australian Accounting Standards.

Income is recognised progressively as the asset is constructed which aligns with Robinvale District Health Services 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.

### **Patient and resident fees**

Patient and resident fees are charges that can be levied on patients for some services they receive including accommodation charges. Patient and resident fees are recognised at a point in time when the performance obligation, the provision of services, is satisfied.

### **Commercial activities**

Revenue from commercial activities includes items such as consulting rooms and property rental. Commercial activity revenue is recognised over time, upon provision of the goods or service to the customer.



## Note 2.2 Fair value of assets and services received free of charge or for nominal consideration

	Total 2024 \$'000	Total 2023 \$'000
Assets and minor equipment received under the State Supply Arrangement	8	29
<b>Total fair value of assets and services received free of charge or for nominal consideration</b>	<b>8</b>	<b>29</b>

### How we recognise the fair value of assets and services received free of charge or for nominal consideration

#### Donations and bequests

Donations and bequests are generally recognised as income upon receipt (which is when Robinvale District Health Services usually obtained control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

#### Personal protective equipment

Under the State Supply Arrangement, Health Share Victoria supplies personal protective equipment to Robinvale District Health Services for nil consideration.

#### Contributions of resources

Robinvale District Health Services may receive resources for nil or nominal consideration to further its objectives. The resources are recognised at their fair value when Robinvale District Health Services obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

The exception to this policy is when an asset is received from another government agency or department as a consequence of a restructuring of administrative arrangements, in which case the asset will be recognised at its carrying value in the financial statements of Robinvale District Health Services as a capital contribution transfer.

## Note 2.2 Fair value of assets and services received free of charge or for nominal consideration (continued)

### Voluntary Services

Robinvale District Health Services receives volunteer services from members of the community in the following areas:

- social interaction, activity programs and community support.

Robinvale District Health Services recognises contributions by volunteers in its financial statements, if the fair value can be reliably measured and the services would have been purchased had they not been donated.

Robinvale District Health Services greatly values the services contributed by volunteers but it does not depend on volunteers to deliver its services.

### Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of Robinvale District Health Services as follows:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Robinvale District Health Services 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 set out in the relevant Department of Health Hospital Circular.
Victorian Health Building Authority	The Department of Health made payments to the Victorian Health Building Authority to fund capital works projects during the year ended 30 June 2024, on behalf of Robinvale District Health Services.

## 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 cost associated with provision of services are disclosed.

### Structure

- 3.1 Expenses from transactions
- 3.2 Other economic flows included in net result
- 3.3 Employee benefits and related on-costs
- 3.4 Superannuation

### Material judgements and estimates

This section contains the following Material judgements and estimates:

Material judgements and estimates	Description
Classifying employee benefit liabilities	<p>Robinvale District Health Services applies material judgement when measuring and classifying its employee benefit liabilities.</p> <p>Employee benefit liabilities are classified as a current liability if Robinvale District Health Services does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category.</p> <p>Employee benefit liabilities are classified as a non-current liability if Robinvale District Health Services has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category.</p>

Material judgements and estimates	Description
Measuring employee benefit liabilities	<p>Robinvale District Health Services applies material judgement when measuring its employee benefit liabilities.</p> <p>The health service applies judgement to determine when it expects its employee entitlements to be paid.</p> <p>With reference to historical data, if the health service does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees.</p> <p>Expected future payments incorporate:</p> <ul style="list-style-type: none"> <li>• an inflation rate of 4.450%, reflecting the future wage and salary levels</li> <li>• durations of service and employee departures, which are used to determine the estimated value of long service leave that will be taken in the future, for employees who have not yet reached the vesting period. The estimated rates are between 13% and 81%</li> <li>• discounting at the rate of 4.348%, as determined with reference to market yields on government bonds at the end of the reporting period.</li> </ul> <p>All other entitlements are measured at their nominal value.</p>



### Note 3.1 Expenses from transactions

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
Salaries and wages	10,197	9,746
On-costs	1,042	985
Agency expenses	2,626	2,656
Fee for service medical officer expenses	-	32
Workcover premium	160	77
<b>Total employee expenses</b>	<b>14,025</b>	<b>13,496</b>
Drug supplies	36	20
Medical and surgical supplies (including Prostheses)	493	596
Diagnostic and radiology supplies	9	6
Other supplies and consumables	419	346
<b>Total supplies and consumables</b>	<b>957</b>	<b>968</b>
Finance costs	2	7
<b>Total finance costs</b>	<b>2</b>	<b>7</b>
Other administrative expenses	2,722	2,615
<b>Total other administrative expenses</b>	<b>2,722</b>	<b>2,615</b>
Fuel, light, power and water	332	294
Repairs and maintenance	205	266
Maintenance contracts	152	155
Medical indemnity insurance	242	78
Expenditure for capital purposes	49	54
<b>Total other operating expenses</b>	<b>980</b>	<b>847</b>
<b>Total operating expense</b>	<b>18,686</b>	<b>17,933</b>
Depreciation	1,341	1,860
<b>Total depreciation</b>	<b>1,341</b>	<b>1,860</b>
Specific expense	1	1
Bad and doubtful debt expense	9	6
<b>Total other non-operating expenses</b>	<b>10</b>	<b>7</b>
<b>Total non-operating expense</b>	<b>1,351</b>	<b>1,867</b>
<b>Total expenses from transactions</b>	<b>20,037</b>	<b>19,800</b>

### **Note 3.1 Expenses from transactions (continued)**

#### **How we recognise expenses from transactions**

##### **Expense recognition**

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

##### **Employee expenses**

Employee expenses include:

- Salaries and wages (including fringe benefits tax, leave entitlements, termination payments)
- On-costs
- Agency expenses
- Fee for service medical officer expenses
- Work cover premiums.

##### **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.

##### **Finance costs**

Finance costs include:

- interest on bank overdrafts and short-term and long-term borrowings (interest expense is recognised in the period in which it is incurred)

##### **Other operating expenses**

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

- Fuel, light and power
- Repairs and maintenance
- Other administrative expenses
- Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold of \$1,000).

The Department of Health also makes certain payments on behalf of Robinvale District Health Services. These amounts have been brought to account in determining the operating result for the year by recording them as revenue and also recording a corresponding expense.

##### **Non-operating expenses**

Other non-operating expenses generally represent expenditure outside the normal operations such as depreciation and amortisation, and assets and services provided free of charge or for nominal consideration.

### Note 3.2 Other economic flows included in net result

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
Net gain/(loss) on disposal of property plant and equipment	30	-
<b>Total net gain/(loss) on non financial assets</b>	<b>30</b>	<b>-</b>
Other gains/(losses) from other economic flows	(2)	1
<b>Total net gain/(loss) on financial instruments</b>	<b>(2)</b>	<b>1</b>
Net gain/(loss) arising from revaluation of long service liability	42	(16)
<b>Total other gains/(losses) from other economic flows</b>	<b>42</b>	<b>(16)</b>
<b>Total gains/(losses) from other economic flows</b>	<b>70</b>	<b>(15)</b>

#### How we recognise other economic flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates.

### Note 3.3 Employee benefits and related on-costs

#### Current employee benefits and related on-costs

##### *Accrued days off*

Unconditional and expected to be settled wholly within 12 months <sup>i</sup>

Total 2024 \$'000	Total 2023 \$'000
60	62
<b>60</b>	<b>62</b>

##### *Annual leave*

Unconditional and expected to be settled wholly within 12 months <sup>i</sup>

Unconditional and expected to be settled wholly after 12 months <sup>ii</sup>

614	614
409	274
<b>1,023</b>	<b>888</b>

##### *Long service leave*

Unconditional and expected to be settled wholly within 12 months <sup>i</sup>

Unconditional and expected to be settled wholly after 12 months <sup>ii</sup>

204	193
1,042	977
<b>1,246</b>	<b>1,170</b>

##### *Provisions related to employee benefit on-costs*

Unconditional and expected to be settled within 12 months <sup>i</sup>

Unconditional and expected to be settled after 12 months <sup>ii</sup>

161	142
108	102
<b>269</b>	<b>244</b>

#### Total current employee benefits and related on-costs

<b>2,598</b>	<b>2,364</b>
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#### Non-current provisions and related on-costs

Conditional long service leave <sup>i</sup>

Provisions related to employee benefit on-costs <sup>ii</sup>

#### Total non-current employee benefits and related on-costs

198	171
25	22
<b>223</b>	<b>193</b>

#### Total employee benefits and related on-costs

<b>2,821</b>	<b>2,557</b>
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<sup>i</sup> The amounts disclosed are nominal amounts.

<sup>ii</sup> The amounts disclosed are discounted to present values.



### Note 3.3 (a) Employee benefits and related on-costs

	Total 2024 \$'000	Total 2023 \$'000
<b>Current employee benefits and related on-costs</b>		
Unconditional accrued days off	68	70
Unconditional annual leave entitlements	1,154	1,002
Unconditional long service leave entitlements	1,376	1,292
<b>Total current employee benefits and related on-costs</b>	<b>2,598</b>	<b>2,364</b>
<b>Non-current employee benefits and related on-costs</b>		
Conditional long service leave entitlements	223	193
<b>Total non-current employee benefits and related on-costs</b>	<b>223</b>	<b>193</b>
<b>Total employee benefits and related on-costs</b>	<b>2,821</b>	<b>2,557</b>
<b>Attributable to:</b>		
Employee benefits	2,527	2,291
Provision for related on-costs	294	266
<b>Total employee benefits and related on-costs</b>	<b>2,821</b>	<b>2,557</b>

### Note 3.3 (b) Provision for related on-costs movement schedule

	Total 2024 \$'000	Total 2023 \$'000
<b>Carrying amount at start of year</b>	266	283
Additional provisions recognised	191	138
Amounts incurred during the year	(163)	(155)
<b>Carrying amount at end of year</b>	<b>294</b>	<b>266</b>

#### How we recognise employee benefits

##### Employee benefit recognition

Employee benefits are accrued for employees in respect of accrued days off, annual leave and long service leave for services rendered to the reporting date as an expense during the period the services are delivered.

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 Robinvale District Health Services does not have an unconditional right to defer settlements of these liabilities.

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

- Nominal value – if Robinvale District Health Services expects to wholly settle within 12 months or
- Present value – if Robinvale District Health Services does not expect to wholly settle within 12 months.

**Long service leave**

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

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the Robinvale District Health Services 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 Robinvale District Health Services expects to wholly settle within 12 months or
- Present value – if Robinvale District Health Services does not expect to wholly settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in estimations e.g. bond rate movements, inflation rate movements and changes in probability factors which are then recognised as other economic flows.

**Termination benefits**

Termination benefits are payable when employment is terminated before the normal retirement date or when an employee decides to accept an offer of benefits in exchange for the termination of employment.

**Provision for on-costs related to employee benefits**

Provision for on-costs such as workers compensation and superannuation are recognised separately from employee benefits.

### Note 3.4 Superannuation

	Paid contribution for the year		Contribution Outstanding at Year-end	
	Total	Total	Total	Total
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
<b>Defined benefit plans:<sup>i</sup></b>				
Aware Super	25	25	-	-
<b>Defined contribution plans:</b>				
Aware Super	574	559	-	-
Hesta / Other	439	396	-	-
<b>Total</b>	<b>1,038</b>	<b>980</b>	<b>-</b>	<b>-</b>

<sup>i</sup> The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

#### How we recognise superannuation

Employees of Robinvale District Health Services are entitled to receive superannuation benefits and it contributes to both defined benefit and defined contribution plans.

#### Defined benefit superannuation plans

A defined benefit plan provides benefits based on years of service and final average salary. The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by Robinvale District Health Services to the superannuation plans in respect of the services of current Robinvale District Health Services staff during the reporting period. Superannuation contributions are made to the plans based on the relevant rules of each plan and are based upon actuarial advice.

Robinvale District Health Service does not recognise any unfunded defined benefit liability in respect of the plans because the health service has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due.

The DTF discloses the State's defined benefits liabilities in its disclosure for administered items. However superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of Robinvale District Health Service.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by Robinvale District Health Service are disclosed above.

#### Defined contribution superannuation plans

Defined contribution (i.e. accumulation) superannuation plan expenditure is simply the employer contributions that are paid or payable in respect of employees who are members of these plans during the reporting period. Contributions to defined contribution superannuation plans are expensed when incurred.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by Robinvale District Health Service are disclosed above.

## Note 4: Key assets to support service delivery

Robinvale District Health Services 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 Robinvale District Health Services to be utilised for delivery of those outputs.

### Structure

***4.1 Property, plant & equipment***

***4.2 Revaluation surplus***

***4.3 Depreciation***

***4.4 Inventories***

***4.5 Impairment of assets***

## Material judgements and estimates

This section contains the following Material judgements and estimates:

Material judgements and estimates	Description
Estimating useful life of property, plant and equipment	Robinvale District Health Services assigns an estimated useful life to each item of property, plant and equipment. This is used to calculate depreciation of the asset. The health service reviews the useful life and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Identifying indicators of impairment	<p>At the end of each year, Robinvale District Health Services assesses impairment by evaluating the conditions and events specific to the health service that may be indicative of impairment triggers. Where an indication exists, the health service tests the asset for impairment.</p> <p>The health service considers a range of information when performing its assessment, including considering:</p> <ul style="list-style-type: none"> <li>▪ If an asset's value has declined more than expected based on normal use</li> <li>▪ If a significant change in technological, market, economic or legal environment which adversely impacts the way the health service uses an asset</li> <li>▪ If an asset is obsolete or damaged</li> <li>▪ If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life</li> <li>▪ If the performance of the asset is or will be worse than initially expected.</li> </ul> <p>Where an impairment trigger exists, the health services applies material judgement and estimate to determine the recoverable amount of the asset.</p>



#### Note 4.1 Property Plant & Equipment

##### Note 4.1 (a) Gross carrying amount and accumulated depreciation

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
Land at fair value - Freehold	2,287	1,621
<b>Total land at fair value</b>	<b>2,287</b>	<b>1,621</b>
Buildings at fair value	28,528	15,394
Less accumulated depreciation	-	(1,578)
<b>Total buildings at fair value</b>	<b>28,528</b>	<b>13,816</b>
<b>Total land and buildings</b>	<b>30,815</b>	<b>15,437</b>
Plant and equipment at fair value	1,173	1,090
Less accumulated depreciation	(882)	(849)
<b>Total plant and equipment at fair value</b>	<b>291</b>	<b>241</b>
Motor vehicles at fair value	587	609
Less accumulated depreciation	(587)	(591)
<b>Total motor vehicles at fair value</b>	<b>-</b>	<b>18</b>
Medical equipment at fair value	1,907	1,754
Less accumulated depreciation	(1,124)	(1,001)
<b>Total medical equipment at fair value</b>	<b>783</b>	<b>753</b>
Computer equipment at fair value	985	892
Less accumulated depreciation	(851)	(764)
<b>Total computer equipment at fair value</b>	<b>134</b>	<b>128</b>
Furniture and fittings at fair value	93	57
Less accumulated depreciation	(11)	(4)
<b>Total furniture and fittings at fair value</b>	<b>82</b>	<b>53</b>
<b>Total plant, equipment and vehicles at fair value</b>	<b>1,290</b>	<b>1,193</b>
Work in Progress - At Cost	158	331
<b>Total Work in Progress</b>	<b>158</b>	<b>331</b>
<b>Total property, plant and equipment</b>	<b>32,263</b>	<b>16,961</b>

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

	Land \$'000	Buildings \$'000	Plant & equipment \$'000	Computers & Communication Equipment \$'000	Motor Vehicles \$'000	Medical Equipment \$'000	Furniture & Fittings \$'000	Assets Under Construction \$'000	Total \$'000
<b>Balance at 1 July 2022</b>	<b>1,621</b>	<b>15,344</b>	<b>188</b>	<b>142</b>	<b>56</b>	<b>710</b>	<b>-</b>	<b>27</b>	<b>18,088</b>
Additions	-	50	92	76	-	154	57	304	733
Disposals	-	-	-	-	-	-	-	-	-
Assets provided free of charge	-	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-	-
Net transfers between classes	-	-	-	-	-	-	-	-	-
Depreciation	-	(1,578)	(39)	(90)	(38)	(111)	(4)	-	(1,860)
<b>Balance at 30 June 2023</b>	<b>1,621</b>	<b>13,816</b>	<b>241</b>	<b>128</b>	<b>18</b>	<b>753</b>	<b>53</b>	<b>331</b>	<b>16,961</b>
Additions	-	285	105	92	-	155	35	277	949
Disposals	-	-	(9)	-	-	-	-	-	(9)
Revaluation increments	666	15,037	-	-	-	-	-	-	15,703
Net Transfers between classes	-	450	-	-	-	-	-	(450)	-
Depreciation	-	(1,060)	(46)	(86)	(18)	(125)	(6)	-	(1,341)
<b>Balance at 30 June 2024</b>	<b>2,287</b>	<b>28,528</b>	<b>291</b>	<b>134</b>	<b>-</b>	<b>783</b>	<b>82</b>	<b>158</b>	<b>32,263</b>

#### Note 4.1 (b) Reconciliations of the carrying amounts of each class of asset (continued)

##### Land and Buildings Carried at Valuation

The Valuer-General Victoria undertook to re-value all of Robinvale District Health Services land and buildings to determine their fair value. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments. The effective date of the valuation was 30 June 2024.

##### How we recognise property, plant and equipment

Property, plant and equipment are tangible items that are used by Robinvale District Health Services in the supply of goods or services, for rental to others, or for administration purposes, and are expected to be used during more than one financial year.

##### Initial recognition

Items of property, plant and equipment (excluding right-of-use assets) are initially measured at cost. 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.

##### Subsequent measurement

Items of property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

Fair value is determined with reference to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Further information regarding fair value measurement is disclosed in Note 7.4.

#### Note 4.1 (b) Reconciliations of the carrying amounts of each class of asset (continued)

##### Revaluation

Fair value is based on periodic valuations by independent valuers, which normally occur once every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate a material change in fair value has occurred.

Where an independent valuation has not been undertaken at balance date, Robinvale District Health Services perform a managerial assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation with reference to Valuer-General of Victoria (VGV) indices.

An adjustment is recognised if the assessment concludes that the fair value of land and buildings has changed by 10% or more since the last revaluation (whether that be the most recent independent valuation or managerial valuation). Any estimated change in fair value of less than 10% is deemed immaterial to the financial statements and no adjustment is recorded. Where the assessment indicates there has been an exceptionally material movement in the fair value of land and buildings since the last independent valuation, being equal to or in excess of 40%, Robinvale District Health Services would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of Robinvale District Health Services property, plant and equipment was performed by the VGV on 30 June 2024. The valuation, which complies with Australian Valuation Standards, was determined by reference to the amount for which an orderly transaction to sell the asset or transfer the liability would take place between market participants at the measurement date, under current market conditions.

Revaluation increases (increments) arise when an asset's fair value exceeds its carrying amount. In comparison, revaluation decreases (decrements) arise when an asset's fair value is less than its carrying amount. Revaluation increments and revaluation decrements relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation increments are recognised in 'Other Comprehensive Income' and are credited directly to the asset revaluation reserve, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, in which case the increment is recognised as income in the net result.

Revaluation decrements are recognised in 'Other Comprehensive Income' to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of property, plant and equipment. Otherwise, the decrement is recognised as an expense in the net result.

The revaluation surplus included in equity in respect of an item of property, plant and equipment may be transferred directly to retained earnings when the asset is derecognised.

## Note 4.2 Revaluation Surplus

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
Balance at the beginning of the reporting period	7,154	7,154
<b>Revaluation increment</b>		
- Land	4.1 (b) 666	-
- Buildings	4.1 (b) 15,037	-
<b>Balance at the end of the Reporting Period*</b>	<b>22,857</b>	<b>7,154</b>
<b>* Represented by:</b>		
- Land	1,566	900
- Buildings	21,291	6,254
	<b>22,857</b>	<b>7,154</b>

## Note 4.3 Depreciation

### Depreciation

Buildings
Plant and equipment
Motor vehicles
Medical equipment
Computer equipment
Furniture and fittings

Total 2024 \$'000	Total 2023 \$'000
1,060	1,578
46	39
18	38
125	111
86	90
6	4
<b>1,341</b>	<b>1,860</b>

### Total depreciation

### How we recognise depreciation

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

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

### Buildings

- Structure shell building fabric
- Site engineering services and central plant

### Central Plant

- Fit out
- Trunk reticulated building system

### Plant and equipment

### Medical equipment

### Computers and communication

### Furniture and fitting

### Motor vehicles

2024	2023
25 to 60 years	25 to 60 years
20 to 30 years	20 to 30 years
7 to 13 years	7 to 13 years
7 to 15 years	7 to 15 years
10 years	10 years
7 to 10 years	7 to 10 years
2 to 5 years	2 to 5 years
10 years	10 years
5 years	5 years

As part of the building valuation, building values are separated into components and each component assessed for its useful life which is represented above.



#### Note 4.4 Inventories

General stores at cost

**Total inventories**

<b>Total</b>	<b>Total</b>
<b>2024</b>	<b>2023</b>
<b>\$'000</b>	<b>\$'000</b>
86	79
<b>86</b>	<b>79</b>

#### How we recognise inventories

Inventories include goods and other property held either for sale, consumption or for distribution at no or nominal cost in the ordinary course of business operations. It excludes depreciable assets. Inventories are measured at the lower of cost and net realisable value.

## **Note 4.5: Impairment of assets**

### **How we recognise impairment**

At the end of each reporting period, Robinvale District Health Services reviews the carrying amount of its tangible and intangible assets that have a finite useful life, to determine whether there is any indication that an asset may be impaired.

The assessment will include consideration of external sources of information and internal sources of information.

If such an indication exists, an impairment test is carried out. Assets with indefinite useful lives (and assets not yet available for use) are tested annually for impairment, in addition to where there is an indication that the asset may be impaired.

When performing an impairment test, Robinvale District Health Services compares the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in net result, unless the asset is carried at a revalued amount.

Where an impairment loss on a revalued asset is identified, this is recognised against the asset revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the cumulative balance recorded in the asset revaluation surplus for that class of asset.

Where it is not possible to estimate the recoverable amount of an individual asset, Robinvale District Health Services estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Robinvale District Health Services did not record any impairment losses against Property, Plant and Equipment for the year ended 30 June 2024 (30 June 2023: Nil).

## Note 5: Other assets and liabilities

This section sets out those assets and liabilities that arose from Robinvale District Health Services operations.

### Structure

#### 5.1 Receivables and contract assets

#### 5.2 Payables

#### 5.3 Contract liabilities

#### 5.4 Other liabilities

### Material judgements and estimates

This section contains the following Material judgements and estimates:

Material judgements and estimates	Description
Estimating the provision for expected credit losses	Robinvale District Health Services uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Measuring deferred capital grant income	Where Robinvale District Health Services has received funding to construct an identifiable non-financial asset, such funding is recognised as deferred capital grant income until the underlying asset is constructed.  Robinvale District Health Services applies material judgement when measuring the deferred capital grant income balance, which references the estimated the stage of completion at the end of each financial year.
Measuring contract liabilities	Robinvale District Health Services applies material judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, the health service assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.

## Note 5.1 Receivables and contract assets

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Notes</b>		
<b>Current receivables and contract assets</b>		
<b>Contractual</b>		
Trade receivables	299	240
Patient and resident fees	60	-
Allowance for impairment losses - Trade Debtors	(7)	(2)
Contract assets	-	11
Accrued revenue	39	37
Amounts receivable from governments and agencies	38	91
<b>Total contractual receivables</b>	<b>429</b>	<b>377</b>
<b>Statutory</b>		
GST receivable	137	151
<b>Total statutory receivables</b>	<b>137</b>	<b>151</b>
<b>Total current receivables and contract assets</b>	<b>566</b>	<b>528</b>
<b>Non-current receivables and contract assets</b>		
<b>Contractual</b>		
Long service leave - Department of Health	280	293
<b>Total contractual receivables</b>	<b>280</b>	<b>293</b>
<b>Total non-current receivables and contract assets</b>	<b>280</b>	<b>293</b>
<b>Total receivables and contract assets</b>	<b>846</b>	<b>821</b>
<i>(i) Financial assets classified as receivables and contract assets (Note 7.1(a))</i>		
Total receivables and contract assets	846	821
Provision for impairment	7	2
GST receivable	(137)	(151)
<b>Total financial assets</b>	<b>716</b>	<b>672</b>

## Note 5.1 (a) Movement in the allowance for impairment losses of contractual receivables

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Balance at the beginning of the year</b>	(2)	(2)
Increase in allowance	4	6
Amounts written off during the year	(9)	(6)
<b>Balance at the end of the year</b>	<b>(7)</b>	<b>(2)</b>

### How we recognise receivables

Receivables consist of:

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

Trade debtors are carried at the nominal amounts due and are due for settlement within 30 days from the date of recognition.

In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 *Impairment of Assets*.

### Impairment losses of contractual receivables

Refer to Note 7.2 (a) for Robinvale District Health Services contractual impairment losses.

## Note 5.1 (b) Contract assets

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Balance at the beginning of the year</b>	11	90
Add: Additional costs incurred that are recoverable from the customer	583	427
Less: Transfer to trade receivable or cash at bank	(594)	(506)
<b>Total contract assets</b>	<b>-</b>	<b>11</b>
<b>* Represented by:</b>		
- Current assets	-	11
	<b>-</b>	<b>11</b>

### How we recognise contract assets

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



## Note 5.2 Payables

	Total 2024 \$'000	Total 2023 \$'000
<b>Current payables</b>		
<b>Contractual</b>		
Trade creditors	458	421
Accrued salaries and wages	372	358
Accrued expenses	124	72
Deferred grant income	-	76
Amounts payable to governments and agencies	21	160
<b>Total contractual payables</b>	<b>975</b>	<b>1,087</b>
<b>Total current payables</b>	<b>975</b>	<b>1,087</b>
<b>Total payables</b>	<b>975</b>	<b>1,087</b>
<i>(i) Financial liabilities classified as payables (Note 7.1(a))</i>		
Total payables	975	1,087
Deferred grant income	-	(76)
Total financial liabilities	7.1(a) <b>975</b>	<b>1,011</b>

### How we recognise payables

Payables consist of:

- **Contractual payables**, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to the Robinvale District Health Services prior to the end of the financial year that are unpaid.
- **Statutory payables**, including Goods and Services Tax (GST) payable. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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

### Note 5.3 Contract liabilities

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Current</b>		
Contract liabilities	977	759
<b>Total current contract liabilities</b>	<b>977</b>	<b>759</b>

### Note 5.3(a) Movement in contract liabilities

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Opening balance of contract liabilities</b>	759	92
Grant consideration for sufficiently specific performance obligations received during the year	2,258	1,563
Revenue recognised for the completion of a performance obligation	(2,040)	(896)
<b>Total contract liabilities</b>	<b>977</b>	<b>759</b>
<b>* Represented by:</b>		
- Current contract liabilities	977	759
	<b>977</b>	<b>759</b>

### How we recognise contract liabilities

Contract liabilities include consideration received in advance from customers in respect of activity based services. The balance of contract liabilities was higher than the previous reporting period due an increase in the amount of project funding under management by Loddon Mallee Rural Health Alliance - refer note 8.7 Joint Arrangements.

Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 2.1.

### Maturity analysis of payables

Please refer to Note 7.2(b) for the maturity analysis of payables.

## Note 5.4 Other liabilities

	Total 2024 \$'000	Total 2023 \$'000
Notes		
<b>Current monies held in trust</b>		
Patient monies	16	18
Refundable accommodation deposits	3,720	3,110
<b>Total current monies held in trust</b>	<b>3,736</b>	<b>3,128</b>
<b>Total other liabilities</b>	<b>3,736</b>	<b>3,128</b>
<b>* Represented by:</b>		
- Cash assets	6.2 3,736	3,128
	<b>3,736</b>	<b>3,128</b>

### How we recognise other liabilities

#### Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

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

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

## Note 6: How we finance our operations

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

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 Borrowings*

#### *6.2 Cash and cash equivalents*

#### *6.3 Commitments for expenditure*

### Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Determining if a lease meets the short-term or low value asset lease exemption	<p>Robinvale District Health Services applies material judgement when determining if a lease meets the short-term or low value lease exemption criteria.</p> <p>The health service estimates the fair value of leased assets when new. Where the estimated fair value is less than \$10,000, the health service applies the low-value lease exemption.</p> <p>The health service also estimates the lease term with reference to remaining lease term and period that the lease remains enforceable. Where the enforceable lease period is less than 12 months the health service applies the short-term lease exemption.</p>

## Note 6.1 Borrowings

	Total 2024 \$'000	Total 2023 \$'000
<b>Current borrowings</b>		
Advances from government (i)	5	5
<b>Total current borrowings</b>	<b>5</b>	<b>5</b>
<b>Non-current borrowings</b>		
Advances from government (i)	5	9
<b>Total non-current borrowings</b>	<b>5</b>	<b>9</b>
<b>Total borrowings</b>	<b>10</b>	<b>14</b>

(i) These are unsecured loans which bear no interest.

### How we recognise borrowings

Borrowings refer to interest bearing liabilities mainly raised from advances from the Department of Health Victoria (DoH) and other funds raised through lease liabilities and other interest-bearing arrangements.

### Initial recognition

All borrowings are initially recognised at fair value of the consideration received, less directly attributable transaction costs.

### Subsequent measurement

Subsequent to initial recognition, interest bearing borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the net result over the period of the borrowing using the effective interest method. Non-interest bearing borrowings are measured at 'fair value through profit or loss'.

### Maturity analysis

Please refer to Note 7.2(b) for the maturity analysis of borrowings.

### Defaults and breaches

During the current and prior year, there were no defaults and breaches of any of the loans.

## Note 6.2 Cash and Cash Equivalents

	Total 2024 \$'000	Total 2023 \$'000
Note		
Cash on hand (excluding monies held in trust)	1	1
Cash at bank (excluding monies held in trust)	793	580
Cash at bank - CBS (excluding monies held in trust)	7,001	7,571
<b>Total cash held for operations</b>	<b>7,795</b>	<b>8,152</b>
Cash at bank - CBS (monies held in trust)	3,736	3,128
<b>Total cash held as monies in trust</b>	<b>3,736</b>	<b>3,128</b>
<b>Total cash and cash equivalents</b>	<b>11,531</b>	<b>11,280</b>
7.1 (a)		

### How we recognise cash and cash equivalents

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

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

For cash flow statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as liabilities on the balance sheet. The cash flow statement includes monies held in trust.



### Note 6.3 Commitments for expenditure

	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Non-cancellable short term and low value lease commitments</b>		
Less than one year	-	12
Longer than one year but not longer than five years	-	-
<b>Total non-cancellable short term and low value lease commitments</b>	<b>-</b>	<b>12</b>
<b>Total commitments for expenditure (exclusive of GST)</b>	<b>-</b>	<b>12</b>
Less GST recoverable from Australian Tax Office	-	1
<b>Total commitments for expenditure (exclusive of GST)</b>	<b>-</b>	<b>13</b>

#### How we disclose our commitments

Our commitments relate to short term and low value leases.

#### Short term and low value leases

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

## Note 7: Risks, contingencies and valuation uncertainties

Robinvale District Health Services 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 Financial risk management objectives and policies*

#### *7.3 Contingent assets and contingent liabilities*

#### *7.4 Fair value determination*

### Material judgements and estimates

This section contains the following material judgements and estimates:

Material judgements and estimates	Description
Measuring fair value of non-financial assets	<p>Fair value is measured with reference to highest and best use, that is, the use of the asset by a market participant that is physically possible, legally permissible, financially feasible, and which results in the highest value, or to sell it to another market participant that would use the same asset in its highest and best use.</p> <p>In determining the highest and best use, Robinvale District Health Services has assumed the current use is its highest and best use. Accordingly, characteristics of the health service's assets are considered, including condition, location and any restrictions on the use and disposal of such assets.</p>

## Material judgements and estimates (continued)

Material judgements and estimates	Description
Measuring fair value of non-financial assets	<p>Robinvale District Health Services uses a range of valuation techniques to estimate fair value, which include the following:</p> <ul style="list-style-type: none"> <li>▪ Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of Robinvale District Health Services [specialised land, non-specialised land and non-specialised buildings] are measured using this approach.</li> <li>▪ Cost approach, which reflects the amount that would be required to replace the service capacity of the asset (referred to as current replacement cost). The fair value of Robinvale District Health Services [specialised buildings, furniture, fittings, plant, equipment and vehicles] are measured using this approach.</li> </ul> <p>The health service selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.</p> <p>Subsequently, the health service applies material judgement to categorise and disclose such assets within a fair value hierarchy, which includes:</p> <ul style="list-style-type: none"> <li>▪ Level 1, using quoted prices (unadjusted) in active markets for identical assets that the health service can access at measurement date. Robinvale District Health Services does not categorise any fair values within this level.</li> <li>▪ Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Robinvale District Health Services categorises non-specialised land and non-specialised buildings in this level.</li> <li>▪ Level 3, where inputs are unobservable. Robinvale District Health Services categorises specialised land, specialised buildings, plant, equipment, furniture, fittings, vehicles, equipment, furniture and fittings in this level.</li> </ul>

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

### Note 7.1 (a) Categorisation of financial instruments

	Note	Financial Assets at Amortised Cost \$'000	Financial Liabilities at Amortised Cost \$'000	Total \$'000
<b>Total</b>				
<b>30 June 2024</b>				
<b>Contractual Financial Assets</b>				
Cash and Cash Equivalents	6.2	11,531	-	11,531
Receivables and contract assets	5.1	716	-	716
<b>Total Financial Assets<sup>i</sup></b>		<b>12,247</b>	<b>-</b>	<b>12,247</b>
<b>Financial Liabilities</b>				
Payables	5.2	-	975	975
Borrowings	6.1	-	10	10
Other Financial Liabilities - Refundable Accommodation Deposits	5.4	-	3,720	3,720
Other Financial Liabilities - Other monies held in trust	5.4	-	16	16
<b>Total Financial Liabilities<sup>i</sup></b>		<b>-</b>	<b>4,721</b>	<b>4,721</b>

## Note 7.1 (a) Categorisation of financial instruments (continued)

	Note	Financial Assets at			Total
		Amortised Cost	Financial Liabilities at Amortised Cost	\$'000	
		\$'000	\$'000	\$'000	
<b>Total</b>					
<b>30 June 2023</b>					
<b>Contractual Financial Assets</b>					
Cash and cash equivalents	6.2	11,280	-		11,280
Receivables and contract assets	5.1	672	-		672
<b>Total Financial Assets<sup>i</sup></b>		<b>11,952</b>	<b>-</b>		<b>11,952</b>
<b>Financial Liabilities</b>					
Payables	5.2	-	1,011		1,011
Borrowings	6.1	-	14		14
Other Financial Liabilities - Refundable Accommodation Deposits	5.4	-	3,110		3,110
Other Financial Liabilities - Other monies held in trust	5.4	-	18		18
<b>Total Financial Liabilities<sup>i</sup></b>		<b>-</b>	<b>4,153</b>		<b>4,153</b>

<sup>i</sup> The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. Revenue in Advance).

### How we categorise financial instruments

#### Categories of financial assets

Financial assets are recognised when Robinvale District Health Service becomes party to the contractual provisions to the instrument. For financial assets, this is at the date Robinvale District Health Service commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through net result, in which case transaction costs are expensed to profit or loss immediately.

Where available, quoted prices in an active market are used to determine the fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15 para 63.

## Note 7.1 (a) Categorisation of financial instruments (continued)

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

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

Robinvale District Health Service recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables)

### **Categories of financial liabilities**

Financial liabilities are recognised when Robinvale District Health Service becomes a party to the contractual provisions to the instrument. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss, in which case transaction costs are expensed to profit or loss immediately.

## Note 7.1 (a) Categorisation of financial instruments (continued)

### 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.

Robinvale District Health Service recognises the following liabilities in this category:

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

### **Offsetting financial instruments**

Financial instrument assets and liabilities are offset and the net amount presented in the consolidated balance sheet when, and only when, Robinvale District Health Service has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where Robinvale District Health Service does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.



## Note 7.1 (a) Categorisation of financial instruments (continued)

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

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

### Derecognition of financial liabilities

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

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

### Reclassification of financial instruments

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

A financial liability reclassification is not permitted.

### ***Note 7.2: Financial risk management objectives and policies***

As a whole, Robinvale District Health Services financial risk management program seeks to manage the risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, included the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed throughout the financial statements.

Robinvale District Health Services main financial risks include credit risk, liquidity risk, interest rate risk, foreign currency risk and equity price risk. Robinvale District Health Services manages these financial risks in accordance with its financial risk management policy.

Primary responsibility for the identification and management of financial risks rests with the Accountable Officer.

#### ***Note 7.2 (a) Credit risk***

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. Robinvale District Health Services exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to Robinvale District Health Services. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Robinvale District Health Services contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, the health service is exposed to credit risk associated with patient and other debtors.

In addition, Robinvale District Health Services does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, Robinvale District Health Services's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that Robinvale District Health Services will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debtors that are more than 60 days overdue, and changes in debtor credit ratings.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Robinvale District Health Services maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to Robinvale District Health Service's credit risk profile in 2023-24

## Note 7.2 (a) Credit risk (Continued)

### Impairment of financial assets under AASB 9

Robinvale District Health Service records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. Subject to AASB 9, the impairment assessment includes the health service's contractual receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9.

Credit loss allowance is classified as other economic flows in the net result. Contractual receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

### Contractual receivables at amortised cost

Robinvale District Health Services applies AASB 9's simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Robinvale District Health Services has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on Robinvale District Health Services's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, Robinvale District Health Services determines the closing loss allowance at the end of the financial year as follows:

### Contractual receivables at amortised cost

30 June 2024		Current	Less than 1 month	1-3 months	3 months -1 year	1-5 years	Total
<b>Expected loss rate</b>		2.0%	0.0%	0.0%	0.0%	0.0%	
Gross carrying amount of contractual receivables	\$000	362	3	69	2	0	436
Loss allowance		(7)	-	-	-	-	(7)
30 June 2023							
<b>Expected loss rate</b>		0.5%	0.0%	0.0%	0.0%	0.0%	
Gross carrying amount of contractual receivables	\$000	371	0	1	5	2	379
Loss allowance		(2)	-	-	-	-	(2)

### ***Note 7.2 (a) Credit risk (Continued)***

#### **Statutory receivables and debt investments at amortised cost**

Robinvale District Health Services non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, no loss allowance has been recognised.

### ***Note 7.2 (b) Liquidity risk***

Liquidity risk arises from being unable to meet financial obligations as they fall due.

Robinvale District Health Services is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees. The health service manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- holding investments and other contractual financial assets that are readily tradeable in the financial markets and
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

Robinvale District Health Services exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of investments and other financial assets.

The following table discloses the contractual maturity analysis for Robinvale District Health Services financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

## Note 7.2 (b) Liquidity risk

		Maturity Dates					
	Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total</b>							
<b>30 June 2024</b>							
<b>Financial Liabilities at amortised cost</b>							
Payables	975	975	975	-	-	-	-
Borrowings	10	10	-	-	5	5	-
Other Financial Liabilities - Refundable Accommodation Deposits	3,720	3,720	-	-	1,160	2,560	-
Other Financial Liabilities - Patient monies held in trust	16	16	-	-	16	-	-
<b>Total Financial Liabilities</b>	<b>4,721</b>	<b>4,721</b>	<b>975</b>	-	<b>1,181</b>	<b>2,565</b>	-
		Maturity Dates					
	Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total</b>							
<b>30 June 2023</b>							
<b>Financial Liabilities at amortised cost</b>							
Payables	1,011	1,011	1,011	-	-	-	-
Borrowings	14	14	-	-	5	9	-
Other Financial Liabilities - Refundable Accommodation Deposits	3,110	3,110	-	-	1,444	1,666	-
Other Financial Liabilities - Patient monies held in trust	18	18	-	-	18	-	-
<b>Total Financial Liabilities</b>	<b>4,153</b>	<b>4,153</b>	<b>1,011</b>	-	<b>1,467</b>	<b>1,675</b>	-

<sup>i</sup> Ageing analysis of financial liabilities excludes statutory financial liabilities (i.e. GST payable).

The maturity dates of the refundable accommodation deposits in the table represent the estimated timing of the repayments.

## **Note 7.2 (c) Market risk**

Robinvale District Health Services exposures to market risk are primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

### **Sensitivity disclosure analysis and assumptions**

Robinvale District Health Services sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period. Robinvale District Health Services fund managers cannot be expected to predict movements in market rates and prices. The following movements are 'reasonably possible' over the next 12 months:

- a change in interest rates of 1.5% up or down.

### **Interest rate risk**

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Robinvale District Health Services does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Robinvale District Health Services has minimal exposure to cash flow interest rate risks through cash and deposits, term deposits and bank overdrafts that are at floating rate.

### **Note 7.3: Contingent assets and contingent liabilities**

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

#### **How we measure and disclose contingent assets and contingent liabilities**

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

#### **Contingent assets**

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

#### **Contingent liabilities**

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service or
- present obligations that arise from past events but are not recognised because:
  - It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations or
  - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.



## Note 7.4: 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

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.

Robinvale District Health Services 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.

Robinvale District Health Services 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 Robinvale District Health Services's independent valuation agency for property, plant and equipment.

### Identifying unobservable inputs (level 3) fair value measurements

Level 3 fair value inputs are unobservable valuation inputs for an asset or liability. These inputs require material judgement and assumptions in deriving fair value for both financial and non-financial assets.

Unobservable inputs are used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. However, the fair value measurement objective remains the same, i.e., an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

**Note 7.4 (a) Fair value determination of non-financial physical assets**

	Note	Total carrying amount 30 June 2024 \$'000	Fair value measurement at end of reporting period using:		
			Level 1 <sup>i</sup> \$'000	Level 2 <sup>i</sup> \$'000	Level 3 <sup>i</sup> \$'000
Non-specialised land		1,215	-	1,215	-
Specialised land		1,072	-	-	1,072
<b>Total land at fair value</b>	<b>4.1 (a)</b>	<b>2,287</b>	<b>-</b>	<b>1,215</b>	<b>1,072</b>
Non-specialised buildings		2,295	-	2,295	-
Specialised buildings		26,233	-	-	26,233
<b>Total buildings at fair value</b>	<b>4.1 (a)</b>	<b>28,528</b>	<b>-</b>	<b>2,295</b>	<b>26,233</b>
Plant and equipment at fair value	4.1 (a)	291	-	-	291
Motor vehicles at fair value	4.1 (a)	-	-	-	-
Medical equipment at Fair Value	4.1 (a)	783	-	-	783
Computer equipment at fair value	4.1 (a)	134	-	-	134
Furniture and fittings at fair value	4.1 (a)	82	-	-	82
<b>Total plant, equipment and vehicles at fair value</b>		<b>1,290</b>	<b>-</b>	<b>-</b>	<b>1,290</b>
<b>Total non-financial physical assets at fair value</b>		<b>32,105</b>	<b>-</b>	<b>3,510</b>	<b>28,595</b>
		Total carrying amount 30 June 2023 \$'000	Fair value measurement at end of reporting period using:		
			Level 1 <sup>i</sup> \$'000	Level 2 <sup>i</sup> \$'000	Level 3 <sup>i</sup> \$'000
Non-specialised land		549	-	549	-
Specialised land		1,072	-	-	1,072
<b>Total land at fair value</b>	<b>4.1 (a)</b>	<b>1,621</b>	<b>-</b>	<b>549</b>	<b>1,072</b>
Non-specialised buildings		1,646	-	1,646	-
Specialised buildings		12,170	-	-	12,170
<b>Total buildings at fair value</b>	<b>4.1 (a)</b>	<b>13,816</b>	<b>-</b>	<b>1,646</b>	<b>12,170</b>
Plant, equipment and vehicles at fair value	4.1 (a)	241	-	-	241
Motor vehicles at fair value	4.1 (a)	18	-	-	18
Medical equipment at Fair Value	4.1 (a)	753	-	-	753
Computer equipment at fair value	4.1 (a)	128	-	-	128
Furniture and fittings at fair value	4.1 (a)	53	-	-	53
<b>Total plant, equipment and vehicles at fair value</b>		<b>1,193</b>	<b>-</b>	<b>-</b>	<b>1,193</b>
<b>Total non-financial physical assets at fair value</b>		<b>16,630</b>	<b>-</b>	<b>2,195</b>	<b>14,435</b>

<sup>i</sup> Classified in accordance with the fair value hierarchy.

### **How we measure fair value of non-financial physical assets**

The fair value measurement of non-financial physical assets considers the market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the same asset in its highest and best use.

Judgements about highest and best use must consider the characteristics of the assets concerned, including restrictions on the use and disposal of assets arising from the asset's physical nature and any applicable legislative/contractual arrangements.

Robinvale District Health Services has assumed the current use of a non-financial asset is its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

Theoretical opportunities that may be available in relation to the asset(s) are not considered until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best uses.

### **Non-specialised land and non-specialised buildings**

Non-specialised land and non-specialised buildings are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value.

For non-specialised land and non-specialised buildings, an independent valuation was performed by the Valuer-General Victoria to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2024.

### **Specialised land and specialised buildings**

Specialised land 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. Theoretical opportunities that may be available in relation to the assets are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

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. Specialised assets contain significant, unobservable adjustments; therefore, these assets are classified as Level 3 under the market based direct comparison approach.

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. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

For Robinvale District Health Services, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation. As depreciation adjustments are considered as significant and unobservable inputs in nature, specialised buildings are classified as Level 3 for fair value measurements.

An independent valuation of Robinvale District Health Services specialised land and specialised buildings was performed by the Valuer-General Victoria. The effective date of the valuation is 30 June 2024.

### **Vehicles**

The Robinvale District Health Services acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by the health service who set relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying amount (depreciated cost).

**Furniture, fittings, plant and equipment**

Furniture, fittings, plant and equipment (including medical equipment, computers and communication equipment) are held at carrying amount (depreciated cost). When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, the depreciated replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that current replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2024

#### 7.4 (b): Reconciliation of level 3 fair value measurement

Note	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Motor vehicles \$'000	Medical equipment \$'000	Computer equipment \$'000	Furniture & fittings \$'000
<b>Total</b>	<b>1,072</b>	<b>13,698</b>	<b>188</b>	<b>56</b>	<b>710</b>	<b>142</b>	<b>-</b>
<b>Balance at 1 July 2022</b>	-	50	92	-	154	76	57
Additions/(Disposals)	-	(1,578)	(39)	(38)	(111)	(90)	(4)
<i>Gains/(Losses) recognised in net result</i>	-	-	-	-	-	-	-
- Depreciation and amortisation	-	-	-	-	-	-	-
<i>Items recognised in other comprehensive income</i>	-	-	-	-	-	-	-
- Revaluation	-	-	-	-	-	-	-
<b>Balance at 30 June 2023</b>	<b>1,072</b>	<b>12,170</b>	<b>241</b>	<b>18</b>	<b>753</b>	<b>128</b>	<b>53</b>
Additions/(Disposals)	-	735	96	-	155	92	35
Net Transfers between classes	-	-	-	-	-	-	-
<i>Gains/(Losses) recognised in net result</i>	-	(1,017)	(46)	(18)	(125)	(86)	(6)
- Depreciation and Amortisation	-	-	-	-	-	-	-
<i>Items recognised in other comprehensive income</i>	-	14,345	-	-	-	-	-
- Revaluation	-	-	-	-	-	-	-
<b>Balance at 30 June 2024</b>	<b>1,072</b>	<b>26,233</b>	<b>291</b>	<b>-</b>	<b>783</b>	<b>134</b>	<b>82</b>

i Classified in accordance with the fair value hierarchy, refer Note 7.4

#### Fair value determination of level 3 fair value measurement

Asset class	Likely valuation approach	Significant inputs (Level 3 only)
Specialised land (Crown/freehold)	Market approach	Community Service Obligations Adjustments <sup>(i)</sup>
Specialised buildings	Current replacement cost approach	- Cost per square metre - Useful life
Vehicles	Current replacement cost approach	- Cost per unit - Useful life
Plant and equipment, medical equipment, computer equipment, furniture and fittings.	Current replacement cost approach	- Cost per unit - Useful life

(i) A community service obligation (CSO) of 20% was applied to the Robinvale District Health Services 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 Reconciliation of net result for the year to net cash flow from operating activities***

***8.2 Responsible persons disclosure***

***8.3 Remuneration of executives***

***8.4 Related parties***

***8.5 Remuneration of auditors***

***8.6 Events occurring after the balance sheet date***

***8.7 Jointly controlled operations***

***8.8 Equity***

***8.9 Economic dependency***

**Note 8.1 Reconciliation of net result for the year to net cash flows from operating activities**

		<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Net result for the year</b>		(1,112)	(1,709)
<b>Non-cash movements:</b>			
(Gain)/Loss on sale or disposal of non-financial assets	3.2	(30)	-
Depreciation of non-current assets	4.3	1,341	1,860
Assets provided free of charge		(277)	-
Bad and doubtful debt provision movement	5.1(a)	5	-
(Gain)/Loss on revaluation of long service leave liability	3.2	42	(16)
Discount (interest) / expense on loan		2	(1)
<b>Movements in Assets and Liabilities:</b>			
(Increase)/Decrease in receivables and contract assets		(33)	127
(Increase)/Decrease in inventories		(7)	148
(Increase)/Decrease in prepaid expenses		20	18
Increase/(Decrease) in payables and contract liabilities		107	871
Increase/(Decrease) in employee benefits		222	(147)
<b>Net cash inflow from operating activities</b>		<b>280</b>	<b>1,151</b>



## Note 8.2 Responsible persons disclosures

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

	Period
The Honourable Mary-Anne Thomas MP	
Minister for Health	1 Jul 2023 - 30 Jun 2024
Minister for Health Infrastructure	1 Jul 2023 - 30 Jun 2024
Minister for Ambulance Services	3 Oct 2023 - 30 Jun 2024
The Honourable Gabrielle Williams MP	
Minister for Mental Health	1 Jul 2023 - 2 Oct 2023
Former Minister for Ambulance Services	5 Dec 2022 - 2 Oct 2023
The Honourable Ingrid Stitt MP	
Minister for Mental Health	2 Oct 2023 - 30 Jun 2024
Minister for Ageing	2 Oct 2023 - 30 Jun 2024
Minister for Multicultural Affairs	2 Oct 2023 - 30 Jun 2024
The Honourable Lizzy Blandthorn MP	
Former Minister for Children	2 Oct 2023 - 30 Jun 2024
Former Minister for Disability	2 Oct 2023 - 30 Jun 2024
<b>Governing Boards</b>	
Jessica Curran	1 Jul 2023 - 30 Jun 2024
Yvonne Brown	1 Jul 2023 - 30 Jun 2024
Brett McLoughlan	1 Jul 2023 - 26 Mar 2024
Neth Hinton	1 Jul 2023 - 26 Mar 2024
Jacqueline Storer	1 Jul 2023 - 30 Jun 2024
Katherine Byrnes	1 Jul 2023 - 14 Nov 2023
Lane (Chengsi) Li	21 Nov 2023 - 30 Jun 2024
Josh Fergus	21 Nov 2023 - 30 Jun 2024
Rex Prabhu	21 Nov 2023 - 30 Jun 2024
Angelo Lamattina	21 Nov 2023 - 30 Jun 2024
Benjamin Lincoln	21 Nov 2023 - 30 Jun 2024
<b>Accountable Officers</b>	
Vicki Shawcross (Chief Executive Officer - Interim)	1 Jul 2023 - 28 Apr 2024
Ro Enever (Chief Executive Officer)	29 Apr 2024 - 30 Jun 2024

## Note 8.2 Responsible persons (continued)

### Remuneration of Responsible Persons

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

Income Band	Total 2024 No	Total 2023 No
\$0,000 - \$9,999	11	9
\$30,000 - \$39,999	1	-
\$80,000 - \$89,999	-	1
\$90,000 - \$99,999	-	1
\$140,000 - \$149,999	-	1
\$150,000 - \$159,999	1	-
<b>Total Numbers</b>	<b>13</b>	<b>12</b>
	<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
<b>Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:</b>	<b>\$218</b>	<b>\$345</b>

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 of executive officers

Short-term benefits  
Post-employment benefits  
Other long-term benefits  
**Total remuneration<sup>i</sup>**

Total number of executives  
Total annualised employee equivalent<sup>ii</sup>

Total Remuneration	
2024	2023
\$'000	\$'000
334	410
34	41
7	10
<b>375</b>	<b>461</b>
3	3
2.2	2.7

<sup>i</sup> The total number of executive officers in the table above do not meet the definition of Key Management Personnel (KMP) of Robinvale District Health Services under AASB 124 Related Party Disclosures and are not reported within Note 8.4 Related Parties.

<sup>ii</sup> Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered, and is disclosed in the following categories:

#### Short-term Employee Benefits

Salaries and wages, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits

#### Post-employment Benefits

Pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

#### Other Long-term Benefits

Long service leave, other long-service benefit or deferred compensation.

#### Termination Benefits

Termination of employment payments, such as severance packages.

#### Other factors

The redundancy of an executive position had a significant impact on remuneration figures for their termination benefits category in 2023.

## Note 8.4: Related Parties

Robinvale District Health Services 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 – A member of the Loddon Mallee Rural Health Alliance and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

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

### Key management personnel

The Board of Directors and Chief Executive Officer of Robinvale District Health Services are deemed to be KMPs.

KMPs	Position Title
Jessica Curran	Board Chair
Yvonne Brown	Board Member
Brett McLoughlan	Board Member
Neth Hinton	Board Member
Jacqueline Storer	Board Member
Katherine Byrnes	Board Member
Lane (Chengsi) Li	Board Member
Josh Fergus	Board Member
Rex Prabhu	Board Member
Angelo Lamattina	Board Member
Benjamin Lincoln	Board Member
Vicki Shawcross	Chief Executive Officer - Interim
Ro Enever	Chief Executive Officer

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 Financial Report.

#### Compensation - KMPs

Short-term Employee Benefits
Post-employment Benefits
Other Long-term Benefits
Termination Benefits
<b>Total<sup>i</sup></b>

Total 2024 \$'000	Total 2023 \$'000
190	265
21	28
7	13
-	39
<b>218</b>	<b>345</b>

<sup>i</sup> KMPs are also reported in Note 8.2 Responsible Persons.

## Note 8.4: Related Parties (continued)

### Significant transactions with government related entities

Robinvale District Health Services received funding from the Department of Health of \$10.382 m (2023: \$10.743 m) and indirect contributions of \$0.229 m (2023: \$0.017 m). Balances payable at 30 June 2024 are \$0.092 m (2023: \$0.225 m receivable).

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

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

The Standing Directions of the Assistant Treasurer require the Robinvale District Health Services 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.

### Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with Robinvale District Health Services, 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 2024 (2023: none).

Except for the transaction listed below there were no related party transactions required to be disclosed for the Robinvale District Health Services Board of Directors, Chief Executive Officer and Executive Directors in 2024 (2023: none).

- Board member Jessica Curran is a joint owner of a property that Robinvale District Health Services rents for staff accommodation. All dealings are in the normal course of business and are on normal commercial terms and conditions through a rental agreement managed by Elders Real Estate Mildura. \$15,035 was received in 2023/24 with \$8,425 committed to in 2024/25.

#### Note 8.5: Remuneration of Auditors

**Victorian Auditor-General's Office**  
Audit of the financial statements  
**Total remuneration of auditors**

<b>Total 2024 \$'000</b>	<b>Total 2023 \$'000</b>
26	25
<b>26</b>	<b>25</b>

#### 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	
	2024 %	2023 %
Loddon Mallee Rural Health Alliance – Provision of Information Technology Services	4.49	4.35

Robinvale District Health Services interest in the above joint arrangement is detailed below. The amounts are included in the financial statements under their respective categories:

	2024 \$'000	2023 \$'000
<b>Current assets</b>		
Cash and cash equivalents	851	613
Receivables	112	89
Prepaid expenses	52	126
<b>Total current assets</b>	<b>1,015</b>	<b>828</b>
<b>Non-current assets</b>		
Property, plant and equipment	35	36
<b>Total non-current assets</b>	<b>35</b>	<b>36</b>
<b>Total assets</b>	<b>1,050</b>	<b>864</b>
<b>Current liabilities</b>		
Payables	23	32
Accrued Expenses	230	258
Income in Advance	370	183
<b>Total current liabilities</b>	<b>623</b>	<b>473</b>
<b>Total liabilities</b>	<b>623</b>	<b>473</b>
<b>Net assets</b>	<b>427</b>	<b>391</b>
<b>Equity</b>		
Accumulated surplus	427	391
<b>Total equity</b>	<b>427</b>	<b>391</b>



### Note 8.7 Joint arrangements (Continued)

Robinvale District Health Services interest in revenues and expenses resulting from joint arrangements are detailed below:

	2024 \$'000	2023 \$'000
<b>Revenue</b>		
Grants	825	701
Other income	71	11
<b>Total revenue</b>	<b>896</b>	<b>712</b>
<b>Expenses</b>		
Other Expenses from Continuing Operations	849	636
Depreciation	11	10
<b>Total expenses</b>	<b>860</b>	<b>646</b>
<b>Net result</b>	<b>36</b>	<b>66</b>

Figures obtained from the unaudited Loddon Mallee Rural Health Alliance annual report.

#### Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the joint arrangements at balance date.

**Note 8.8: Equity**

**Contributed capital**

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 the Robinvale District Health Services.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

Other transfers that are in the nature of contributions or distributions or that have been designated as contributed capital are also treated as contributed capital

**Property, plant and equipment revaluation surplus**

The property, plant and equipment revaluation surplus arises on the revaluation of infrastructure, land and buildings. The revaluation surplus is not normally transferred to the accumulated surpluses/(deficits) on derecognition of the relevant asset.

**Note 8.9: Economic dependency**

Robinvale District Health Services 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. Robinvale District Health Services 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 Robinvale District Health Services operations and on that basis, the financial statements have been prepared on a going concern basis.



**Robinvale District Health Services**  
E [info@rdhs.com.au](mailto:info@rdhs.com.au)  
PO Box 376, Robinvale Victoria 3549  
ABN 58 413 230 512

**Robinvale Campus** T 03 5051 8111  
**Manangatang Campus** T 03 5035 1500  
**Primary Care Services** T 03 5051 8160  
**Riverside Campus** T 03 5026 1071

[www.rdhs.com.au](http://www.rdhs.com.au) 

