wdhs Western District Health Service

ANNUAL REPORT

2022

Creating Australia's healthiest rural community

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Our Mission

To support our community's physical, mental and social wellbeing by:

- Providing safe, high quality and innovative services
- Building enduring partnerships
- Delivering customer service excellence.

Our Values

Integrity
We will be open and honest and will do the right thing for the right reason.

Innovation
We will be an industry leader by breaking new ground and improving the way things are done.

Collaboration
We will actively work together in teams and partnerships.

Accountability
We will take personal responsibility for our decisions and actions.

Respect
We will value all people's opinions and contributions.

Empathy
We will endeavour to understand other peoples' feelings and perspectives.

Acknowledgement of Country

Western District Health Service acknowledges the Gunditjmara as the Traditional Owners of this land and we pay our respects to Elders past, present and emerging.

About This Report

Western District Health Service (WDHS) follows the Victorian State Government Department of Treasury and Finance FRD30 guidelines for its Annual Report, as a public entity under Section 3 of the Financial Management Act (1994).

This annual report outlines the operational and financial performance of WDHS from 1 July 2021 to 30 June 2022.

The responsible Ministers for the period were:

Minister for Health:
1 July 2021 to 27 June 2022
The Hon. Martin Foley MP
Minister for Health
Minister for Ambulance Services
Minister for Equality

27 June 2022 to 30 June 2022
The Hon. Mary-Anne Thomas MP
Minister for Health
Minister for Ambulance Services

Other relevant Ministers
Minister for Mental Health
1 July 2021 to 27 June 2022
The Hon. James Merlino MP
Minister for Mental Health

27 June 2022 to 30 June 2022
The Hon. Gabrielle Williams MP
Minister for Mental Health
Minister for Treaty and First Peoples
Minister for Disability, Ageing and Carers

1 July 2021 to 11 October 2021
The Hon. Luke Donnellan MP
Minister for Disability, Ageing and Carers
Minister for Child Protection

11 October 2021 to 6 December 2021
The Hon. James Merlino MP
Minister for Disability, Ageing and Carers

6 December 2021 to 27 June 2022
The Hon. Anthony Carbines MP
Minister for Disability, Ageing and Carers
Minister for Child Protection and Family Service

27 June 2022 to 30 June 2022
The Hon. Colin Brooks MP
Minister for Disability, Ageing and Carers
Minister for Child Protection and Family Services

This report is also available on the WDHS website at:
www.wdhs.net/publications

Contents

Birches resident Eileen Scarbrough, with Aged Care Customer Service Officer, Sophie Blackney.

OUR ORGANISATION

Our Region

Located in Victoria's Western District, WDHS serves the Southern Grampians Shire, with a population of 16,100 and covering an area of 6,652 square kilometres. Hamilton is the main retail centre, supported by nine surrounding townships of Balmoral, Branxholme, Byaduk, Cavendish, Coleraine, Dunkeld, Glenthompson, Penshurst and Tarrington. WDHS also serves the communities of Merino and Digby in the Glenelg Shire.

WDHS is a leading rural and regional healthcare provider, recognised for delivering a range of quality services, Australian firsts and internationally recognised programs. A summary of the services provided across our campuses is shown below:

Hamilton

- *Hamilton Base Hospital, a 75-bed acute hospital and education facility.*
- *The Birches Residential Aged Care, a 46-bed facility providing residential aged and palliative care, as well as support for people with special needs.*
- *The Grange Residential Care Service, providing 50 residential aged care beds.*
- *Home Care Packages (200 across 5 LGAs).*
- *Hamilton House / Frances Hewett Community Centre, delivering a broad range of allied health, primary care and community nursing services.*
- *National Centre for Farmer Health, established in partnership with Deakin University to provide leadership to improve the health, wellbeing and safety of farmers, farm workers and their families across Australia and internationally.*

Coleraine & Merino

- *Thomas Hodgetts Primary Care Centre accommodates the Coleraine / Casterton Medical Clinic, dental, child and maternal health and visiting allied health teams.*
- *Wannon Hostel provides permanent and respite accommodation for 39 residents, offering low-level care for older people.*
- *Valley View provides accommodation for 12 residents and nursing care for older people.*
- *25 independent living units.*
- *Merino Community Health Centre delivers primary nursing and allied health services to the Merino community.*

Penshurst

- *Provides acute and community services for the Penshurst and district community.*
- *Kolor Lodge provides permanent and respite accommodation for up to ten residents, offering low-level care for older people.*
- *Penshurst Nursing Home provides accommodation for 19 residents and nursing care for older people.*
- *Ten independent living units (Penshurst and Dunkeld).*

OUR STORY

1862 — ESTABLISHMENT

Hamilton Base Hospital & Benevolent Asylum established to provide care for people suffering from illness and accidents and for victims of personal tragedy and social distress

1998 — AMALGAMATION

Amalgamation of Hamilton Base Hospital, Southern Grampians Community Health Services and Penshurst and District War Memorial Hospital to form WDHS

2000 — AGED CARE

Aged-care redevelopment at Hamilton campus, including construction of The Birches Residential Aged Care facility

2005 — COLERAINE

Coleraine District Health Service joins WDHS

2008 — NCFH

National Centre for Farmer Health established in partnership with Deakin University

2012 — GRANGE

Grange Residential Aged Care redevelopment works carried out, including construction of new wing

2013 — CDHS & HBH REHAB

Coleraine District Health Service $27 million 'one stop shop' health precinct completed and Hamilton Base Hospital Rehabilitation Wing opened

2018 — CANCER CARE

Cancer & Dialysis Centre constructed to support local cancer and dialysis patients

2019 — BIRCHES

Refurbishment of The Birches Residential Aged Care facility

2020 — PENSHURST

Commencement of the Penshurst campus redevelopment

FROM THE CHAIRPERSON & CHIEF EXECUTIVE

Incoming WDHS Board Chairperson, Anna Sweeney, with outgoing Board Chairperson, Darren Barber and Chief Executive, Rohan Fitzgerald.

There was much to celebrate and be thankful for in 2021/22, even though the weight of the pandemic continued for much of the year.

Major projects commenced, fundraising targets were achieved, our staff and volunteers continued to provide outstanding service and through a whole of community response we kept the vast majority of our loved ones safe – which is something we can all be very proud of.

The WDHS pandemic response became business as usual in 2022. We edged closer to realising our dream of purchasing an MRI for Hamilton Base Hospital (HBH), the Penshurst redevelopment began to take shape and The Birches dementia friendly garden was completed, just to name a few of our major projects. Cancer services continued to be a focus, as we trialed new programs and The Birches was recognised for the high quality care provided to residents.

Staff wellbeing was a key focus and we commenced an evidence-based program to improve the retention, attraction and recruitment of healthcare workers.

A monitoring system upgrade in acute services is reducing risks following a procedure and a new voice activated communications system is now in use at all campuses. We kicked off a 'Partners in Care' program in residential aged care and our home care services continued to grow.

Financially, WDHS ended with a small surplus compared to our $102 million budget and our community, aged care and hospital activity levels remained strong.

When we look at the future, there are a number of headwinds for WDHS, with ageing infrastructure one of our greatest risks. Advocacy continued for a $32 million upgrade of the Emergency Department (ED) and Intensive Care Unit (ICU) at HBH, however, unfortunately this is yet to be realised. The organisation remains committed to bringing the ED/ICU project to fruition, to support the provision of safe care to our community.

Much has been achieved throughout the year, notwithstanding a huge number of competing pressures. The teams at all WDHS campuses have done an outstanding job in continuing to deliver an exemplary standard of service to their community. We can't thank them enough for the compassion they demonstrate to the community they serve and for the care they provide to the most vulnerable each and every day.

Anna Sweeney
Chairperson

Rohan Fitzgerald
Chief Executive

COVID-19

Looking back over the past year, we can all be incredibly proud of what WDHS has achieved.

A real test of our organisational resilience and systems throughout this year has been managing COVID-19 outbreaks in the community and in our acute, community and residential services.

We set up mass testing clinics at the Hamilton Showgrounds and staff carried out over 14,000 swabs during the year.

The WDHS Hospital in the Home (HITH) program was a huge success and supported people testing positive to be safely managed at home.

To assist our community through successive COVID-19 waves, we established a 1800 number to help people access services when they were unwell.

Boosters continued and child friendly vaccination clinics were set up, with 727 local children receiving their first dose and 318 their second.

A respiratory clinic opened to stream customers with COVID-19 symptoms, or those who tested positive away from the Emergency Department (ED) where clinically appropriate.

A portable building was purchased and placed at the front of the hospital, due to the suboptimal infrastructure in ED. This allowed for low risk customers to be managed outside the ED to reduce the risk of COVID transmission to those who were most vulnerable.

Enhancing People's Lives

The Birches Aged Care facility underwent a site survey against the Aged Care Quality Standards and passed with flying colours. The Home Care Packages program grew by 45.8% and WDHS was awarded the tender to deliver Commonwealth Home Support Packages in the region (previously managed by Southern Grampians Shire Council). The new program commences in October 2022 and we are looking forward to supporting older people in our community to live well at home.

To improve the quality, taste, presentation and nutritional value of meals at WDHS, the Food Services and Dietetics teams transformed the menus at all campuses. We also received funding to develop kitchen gardens in residential aged care, with the first project to be completed at The Birches and the remaining projects to begin soon.

Inspired by a healthcare workers desire to make a difference, we started a research project at the Coleraine campus to investigate coordinated and timely care for residents living with swollen limbs. We also formalised the Customer Service Officer roles in residential aged care, with these positions now permanent at all WDHS aged care campuses.

We commenced a new audit program and implemented an aged care specific medication workgroup, with input from an external pharmacist, to review restrictive practice medications.

A new psychology service for residents in aged care was also established with Uniting.

Local children recieved their COVID-19 vaccinations at WDHS in a fun, child-friendly environment.

YEAR IN REVIEW

BreastScreen Victoria and Bendigo Radiology launched a new screening program at HBH and a number of new initiatives to support customers living with cancer were also implemented in 2022.

A nurse-led cancer Symptom Urgent Review Clinic (SURC) was introduced to provide consistent education to patients and carers before they commence treatment. SURC also provides a point of contact for patients and carers to access support during treatment cycles.

We also began work on introducing a 'Cancer at Home' program for patients to receive chemotherapy at home.

Alongside others in the region, WDHS was involved in implementing Better@Home program initiatives to develop and enhance home based services, focus on avoidable hospital admission prevention and to improve access to services.

WDHS has successfully strengthened the existing Hospital in the Home (HITH) program to provide home monitoring for COVID positive patients. The Health Service has worked collaboratively with Hamilton Medical Group and Manse Medical to deliver the best possible clinical supports to COVID patients at home. We have also seen an increase in admissions to HITH, to support post-operative patients to facilitate early discharge from the acute ward.

The pain management clinic, in partnership with the Royal Melbourne Hospital increased by 43% and the Continence Service was expanded to include Coleraine. Throughout COVID-19 our customers told us that they liked the flexibility of telemedicine. In response we gave ourselves a target of delivering 30% of allied health appointments virtually. We also invested in technology to create Telehealth hubs to improve access at WDHS.

We received funding for two additional Transition Care Program places and entered into a joint venture to improve the engagement between community-based palliative care services and Ambulance Victoria paramedics.

An Aboriginal Liaison Officer was recruited and the relationship with Winda-Mara went from strength to strength. The support of Aboriginal and Torres Strait Islander people was essential to developing a meaningful Reconciliation Action Plan (RAP).

Working in partnership with a local GP we are developing our existing counselling program into a comprehensive mental health service, to better meet the needs of our community.

Clinical evidence points to better outcomes for customers who are connected to a central monitoring system post-surgery. With this vital equipment, we are better equipped to respond to our customer needs.

WDHS introduced a Gender Equity Action Plan, which shows our commitment to fostering a gender equitable workplace.

Our maternity service and the Hamilton Medical Group introduced a public model of care to improve access for pregnant women who prefer to receive care at WDHS, rather than at a private medical practice.

Local obstetric and gynaecology services expanded, with Dr Sam Newbury visiting WDHS more regularly in 2022. Sadly we farewelled Dr Graeme Fowler, who retired after providing services to the Hamilton region for 31 years.

Following a shift in Government policy, the Southern Grampians Glenelg Primary Care Partnership also transitioned to Barwon Public Health Unit (PHU) this year.

Transforming Rural Health

In partnership with South West TAFE, WDHS developed a suite of training packages to support staff in a transforming economy. By the end of June, two of the four programs had been rolled out to over 170 staff. SW TAFE and WDHS also received funding from the Department of Education to build on the work to date. The training program supports participants to feel more confident to perform well and helps to build a positive workplace culture.

The Southern Grampians Primary Care Partnership (SGGPCP) supported 25 partners to undertake training, mentoring and coaching to use the 'Most Significant Change' technique to collect and understand stories to evaluate project outcomes.

The WDHS partnership with Central Queensland University, to provide locally based undergraduate Registered Nurse training, entered a new phase, with the new Clinical Skills Lab accredited by the Australian Nursing and Midwifery Accreditation Council. This innovative education model supports local students to study a Bachelor of Nursing degree close to home.

The National Centre for Farmer Health (NCFH) has found new ways to progress its work with farmers, farming families and communities, in spite of COVID-19 restrictions around travel and face-to-face engagement.

Innovative approaches have included transferring research engagement to online; developing a new online health, wellbeing and safety assessment tool (FarmerHAT); piloting a telehealth agri-health clinic; and, transitioning postgraduate Agricultural Health and Medicine training and professional development workshops to an interactive online format.

Direct services to farmers continue to extend the NCFH reach, as it partners with other rural health services to expand the delivery footprint of Health and Lifestyle Assessments and AgriSafe™ Clinics across Victoria.

The Primary Producer Knowledge Network focused on delivering practical strategies for preventing work-related risks to mental health for farmers, including 24 Q&A sessions with farmers and topic experts on the Campfire platform, 13 podcasts and 27 blogs.

Farm safety has been a big focus this year, with numerous research projects commencing or continuing, including measuring farm safety culture, mapping agrichemical use, understanding risks to farmers when spraying agrichemicals on quadbikes, exploring engineering solutions for tractor and side-by-side vehicle safety, and understanding child safety risks on farms.

The Gear Up for Ag Health and Safety™ education program was also successfully delivered to secondary students in nine rural schools this year. The NCFH week-long Agricultural Health & Medicine intensive was again completed online, to a small but highly engaged group.

WDHS also renewed its commitment to the University of Jember in Indonesia, signing a memorandum of agreement. The academic partnership between the NCFH and the University builds on the Centre's international credentials for world leading education and research into farmer health, wellbeing and safety.

Investing in Our Future

The $330,000 garden makeover at The Birches is the final stage of a $1 million redevelopment of the facility. New interactive gardens have been constructed, including fitness stations, a chicken coop and an old machinery shed. Raised garden beds feature throughout the facility, with residents encouraged to plant and care for a variety of vegetables to create a garden-to-plate experience.

A $6.8 million redevelopment of the Penshurst campus commenced in 2021. The project includes the construction of 13 aged care rooms with ensuites, a brand new acute ward and medical consulting areas, a new main entrance and a contemporary, dementia friendly design.

WDHS recognises that technology plays a big part in supporting healthcare workers to do their jobs. We invested $350,000 in Vocera smart badges, enabling staff in acute and aged settings to communicate and collaborate immediately.

The MRI for U&I Appeal launched in September and has received incredible support from the local community.

Not only have we raised $1.1 million to date, we've also ordered a new MRI, commenced preliminary works to install the machine and are aiming to go live in February 2023. This is a remarkable achievement and demonstrates the generosity of our local community to back projects that will make a difference to people's lives.

Megan Little (RN) conducting an AgriSafe clinic with farmer Rosie Merrin.

After 40 years of service it was time to upgrade the lifts at HBH and thanks to a $500,000 grant from the DHHS, the existing lifts were decommissioned and two brand new ones installed. The lifts are bigger and quieter and are a welcome addition to HBH.

We completed an $800,000 network refresh in April 2022 to improve IT communications at all of our campuses. The public announcement system was also upgraded costing $11,000.

Hospital beds need to be ship-shape and support a comfortable night's sleep and 113 beds were replaced in aged care and acute services this year as a part of the DHHS Bed Replacement program.

In Theatre we purchased a $60,000 endoscope and storage cupboard to meet standards, installed Theatre lights to the tune of $130,000 and upgraded the video management system to allow for the capture of images during surgery.

This year the community support and generosity has been incredible. Each time we seek their assistance to support the expansion of services we are overwhelmed by their response.

The MRI for U&I Appeal is an example of what can be achieved when a community comes together for a common cause.

YEAR IN REVIEW

In only a short timeframe we raised sufficient funds to get the project rolling and in the process secured access to a much needed MRI licence thanks to changes in Federal Government regulation. We extend our thanks to the Federal Member for Wannon for his advocacy of this change.

Volunteer programs became more active again this year as COVID restrictions began to ease. The volunteers work in almost every area of WDHS and provide staff and customers with the most amazing level of assistance – we couldn't do what we do without them.

A big thank you also goes to our Aged Care Trust, auxiliaries, Medicine Ball, MRI and Fundraising committees for their tireless work, which helps us to build a brighter future for all.

Enriching our Team

Employee wellbeing is a key part of our strategic focus. We take this obligation seriously and have invested heavily in wellbeing programs to support staff and show our appreciation for the work they do at WDHS.

In 2021 we kicked off the 'Slowing it Down' project, to support workplace psychosocial wellbeing. Teams were given one hour paid time a month to participate in a wellbeing activity of their choosing.

Massage chairs were trialed throughout the year and staff voted to make them a permanent fixture at WDHS campuses. We also provided staff with free fresh fruit, in addition to giving our hardworking team a thank you coffee.

The flu vaccination is mandatory for most healthcare workers and this year we achieved a vaccination rate of 98%. For the first time WDHS also offered free flu vaccinations for household members of staff, to better protect our community.

We started talking about upgrading the Handbury Courtyard – it's been 26 years since it last had a face-lift and we wanted to understand how this environment could be improved. We will continue to socialise the plans with staff and customers to inform our decision-making into the future.

Eligible aged care workers at WDHS were given an $800 bonus courtesy of the Federal Government, in recognition of their significant commitment during the pandemic. Surge payments were also made to WDHS staff who were face-to-face with COVID-19 customers throughout the year.

Our Environmental Services team were provided additional training to ensure all staff can confidently clean any room with a confirmed or suspected infectious disease case.

We commenced the development of a sustainable contextualised leadership program following consultation with over 40 senior leaders.

This will help existing, and up-and-coming leaders to develop their own style and improve confidence.

We also made an investment in an evidence-based program known as the Whole of Person Retention Improvement Framework, developed by Dr Cath Cosgrave. This two year project aims to identify WDHS health workforce needs and support the development and implementation of strategies aimed at strengthening the attraction, recruitment and retention of staff at WDHS.

In June we said goodbye to WDHS Board Chairperson, Darren Barber, after nine years of service (two as Chair) and Board Director, Peter Besgrove.

Darren brought a wealth of corporate and local government knowledge to the Board and helped steer WDHS through the pandemic. He has also been a passionate advocate for the expansion of services to the Southern Grampians community.

In Peter's last few years on the Board, he chaired the Finance Audit and Risk Committee and steered the organisation strategically to meet its' financial reporting and compliance obligations.

We are extremely grateful to Darren and Peter for their significant contributions to WDHS, and wish them all the very best with their future endeavours.

Much has been achieved throughout the year, notwithstanding a huge number of competing pressures. The teams at all WDHS campuses have done an outstanding job in continuing to deliver an exemplary standard of service to their community. We can't thank them enough for the compassion they demonstrate to the community they serve and for the care provided to the most vulnerable.

They are the backbone of WDHS and are to be congratulated for the resilience, perseverance and professionalism they have demonstrated time and again over the last 12 months.

Jess Barry and Claire Botterill soak up the sun in a new lunch area created by the Eduction team as part of the Slowing it Down wellbeing program

COVID-19

HOSPITAL IN THE HOME PATIENTS
253

VACCINATIONS
17,879

1800 NUMBER CALLS
889

DRIVE-THRU TESTS
14,667

MRI APPEAL

850 DONORS

$1.1M

RAISED TO DATE

HITH

GROWTH
415%

FARMER
HAT
TOOL
DEVELOPED

FUNDRAISING

$840K
RAISED

STAFF VACCINATED

98%

HOME CARE PACKAGES

45.8%

INCREASE

NEW
MENU
ALL CAMPUSES

BIRCHES AGED CARE ACCREDITATION ACHIEVED

MICRO CREDENTIALS

170

STAFF TRAINED

FINANCIAL RESULTS

Director of Corporate Services, Nick Starkie, congratulates North Hamilton Primary School Year 6 2021 students, who raised $1,200 for the MRI Appeal, creating small businesses through the 'My Business Rules' program.

In 2021/22 Western District Health Service (WDHS) achieved an operating surplus of $508,000.

Financial Overview

The Department of Health and Human Services (DHHS) provided WDHS with an additional $5.8 million in funding over the last 12 months, to ensure the Health Service is responsive to COVID-19 challenges and continue business as usual activities.

The emergence of the Omicron variant required a further investment from the DHHS to help mobilise additional healthcare workers in response to spikes in local cases and to extend hospital care to patient homes. Sound financial management by WDHS and DHHS investment were key factors in achieving a positive financial position at year end.

The Financial Statements have been prepared in accordance with Standing Direction 4.2 of the Financial Management Act 1994, applicable Financial Reporting Directions, Australian Accounting Standards and Interpretations, and other mandatory professional reporting requirements for the year ended 30 June 2022.

The 'operating result' is the key financial performance measure monitored by the DHHS and WDHS. The WDHS 2021/22 operating result was a surplus of $508,000 ($187,000 in 2021), representing 0.50 per cent of operating revenue. Operating revenue increased by 8.70 per cent compared to the previous year, while expenditure increased by 8.20 per cent. This result exceeds the target agreed to by the WDHS Board of Directors and Minister for Health in the 2021/22 Statement of Priorities, by $508,000.

The additional costs associated with the COVID-19 pandemic for the financial year totaled $4.9 million, while forgone revenue totaled $726,000. Both were offset by additional funding from DHHS. WDHS also received a government grant of $165,000 for equipment and infrastructure related to the management of COVID-19 cases.

Although the COVID-19 pandemic did impact inpatient activity (with State Government Directions requiring reduced operating theatre sessions) the Health Service exceeded the previous year's hospital separations by 1.2 per cent.

Total acute care separations for 2021/22 were 7,943

compared to 7,848 for 2020/21.

The Hospital in the Home (HITH) program was the largest growth area at WDHS, increasing by 415 per cent due to the provision of COVID-19 care at home.

In comparison to 2020/21, WDHS maintained similar occupancy levels in residential aged-care, with a moderate increase of 2.4 per cent. The Home Care Package program increased by 45.8 per cent. In comparison to 2020/21, occasions of service increased from 58,742 to 85,675.

All other non-admitted activity, including Emergency Department and Allied Health, exceeded prior-year levels.

The net result for the year (a deficit of $3.994 million) factors in capital purpose income of $3.848 million, finance costs of $5,000, depreciation charges of $8.154 million, other loss from other economic flows of $231,000 and gains on sale of non-financial assets and financial instruments of $39,000.

The total comprehensive result for 2021/22 is a $9.983 million surplus, which consolidates the net result from transactions, net result, land and building revaluations and changes to the value of financial assets classified through other comprehensive income. This surplus is largely attributable to a managerial revaluation of land and building assets undertaken this financial year, in accordance with current accounting standards. This resulted in an asset revaluation surplus of $13.9 million.

Liquidity Position

During 2021/22 the Health Service generated positive cash flows from operations of $6.33 million ($7.13 million in 2020/21), including $3.848 million in capital purpose income, of which $3.27 million of capital funds were used to purchase property, plant and equipment. In total, the Health Service's available cash increased by $5.769 million to $51.038 million at year end.

The ratio of current assets to current liabilities (excluding patient trust funds) at the end of the year was 1.18:1 compared to 1.28:1 in the previous year. This remains considerably in excess of the 0.7 target ratio set by the DHHS.

Asset Management

$3.27 million was invested during the year in building works, plant, equipment and infrastructure upgrades, in accordance with the capital works budget adopted by the WDHS Board.

The first sod was turned in October for the $6.8 million Penshurst campus redevelopment. CE Rohan Fitzgerald pictured here with contractors from Bowden Corporation.

Significant items included were the completion of the local area network upgrade across all campuses - $949,000, purchase of new patient beds and mattresses - $225,000, new patient and visitor chairs at Hamilton Base Hospital - $65,000, an upgrade to the Hamilton Base Hospital patient monitoring system -$36,000, new commercial cleaning equipment - $61,000, new aged care catering equipment - $39,000, a number of works still under construction - totalling $1.402 million, and various other asset purchases across the Health Service totalling $463,000.

Community Support

Once again the level of financial support WDHS received from the community was outstanding.

A total of $840,000 was donated in 2021/22, supporting WDHS to invest in building refurbishments, new medical equipment and technology.

The generosity of our community and the prudent management of scarce resources provides a strong foundation for WDHS to continue to improve services and deliver safe, quality care to those living in the Southern Grampians region and beyond.

FINANCIAL RESULTS

A portable building was located outside ED to operate as a triage isolation area for COVID or suspected COVID patients.

	2022 $000	2021 $000	2020 $000	2019 $000	2018 $000
OPERATING RESULT	**508**	**187**	258	64	108
Total revenue	101,838	93,684	85,706	78,952	75,469
Total expenses	(105,640)	(97,625)	(90,312)	(83,829)	(79,645)
Net result from transactions	**(3,802)**	**(3,941)**	**(4,606)**	**(4,877)**	**(4,176)**
Total other economic flows	(192)	1,848	(186)	(465)	152
Net result	**(3,994)**	**(2,093)**	**(4,792)**	**(5,342)**	**(4,024)**
Total assets	213,555	195,342	195,582	195,883	175,844
Total liabilities	**(50,753)**	(42,722)	(41,099)	(35,819)	(29,815)
Net assets / Total equity	**162,802**	**152,620**	**154,483**	**160,064**	**146,029**

Reconciliation between the net result from transactions reported in the model to the operating result as agreed in the Statement of Priorities

	2022 $000	2021 $000	2020 $000	2019 $000	2018 $000
Operating result *	**508**	**187**	**258**	**64**	**108**
CAPITAL AND SPECIFIC ITEMS					
Capital purpose income	2,739	4,006	3,571	2,269	2,689
Specific income					
Assets provided free of charge	1,114	621	27	32	
Assets received free of charge					
Expenditure for capital purpose	(187)	(71)	(209)	(143)	(224)
Depreciation and amortisation	(8,153)	(8,125)	(8,035)	(7,066)	(6,668)
Impairment of non-financial assets					
Finance costs	(5)	(6)	(9)	(49)	(20)
Other	182	(553)	(209)	16	(61)
Net result from transactions	**(3,802)**	**(3,941)**	**(4,606)**	**(4,877)**	**(4,176)**

* The net operating result is the result for which the Health Service is monitored against in its Statement of Priorities

ICT Expenditure

The total ICT expenditure incurred during 2021/22 was $2.608 million (excluding GST) with the details shown below:

Business As Usual (BAU) ICT Expenditure Total (exc. GST)	Non-Business As Usual (non-BAU) ICT Expenditure Total = Operational Expenditure & Capital Expenditure (exc. GST)	Operational Expenditure (exc. GST)	Capital Expenditure (exc. GST)
$2.215 million	$0.394 million	$0.251 million	$0.143 million

Consultancies

In 2021/22 Western District Health Service engaged two consultancies where the total fees payable to the consultants were less than $10,000. The total expenditure incurred in 2021/22 relating to these consultancies was $12,860 (excluding GST).

In 2021/22 there were six consultancies where the total consultants' fees payable were $10,000 or greater. The total expenditure incurred during 2021/22 in relation to these consultancies is $217,391 (excluding GST). For details of consultancies over $10,000 refer to the table below:

Consultancies > $10,000

Consultant	Purpose of Consultancy	Start Date	End Date	Total Approved Project Fee (exc GST)	Expenditure 2021/22 (exc GST)	Future Expenditure (exc GST)
Cath Cosgrave Consulting	Whole-of-Person Retention Improvement Framework	14/03/22	24/12/23	$101,322	$50,661	$50,661
Mecuri Health Planning Group	EOI Submission Support: Lived Experience Residential Services	1/01/22	30/06/22	$22,400	$22,400	0
Sensum Vic Pty Ltd	Intensive Project Review and Strategy - PDHS	1/05/22	31/03/24	$121,920	$38,400	$83,520
RTM Bookeeping	Payglobal	01/01/22	30/06/22	$29,120	$29,120	0
Power Solutions DTD Pty Ltd	VCDC Submission	01/07/21	30/06/24	$65,550	$31,350	$34,200
Deloitte Access Economics Pty Ltd	NCFH Mid-Term Evaluation Project	01/06/22	31/07/22	$64,942	$45,460	$19,482
Total				**$405,254**	**$217,391**	**$187,863**

Sally Price and baby Fletcher, with WDHS Midwife Hannah Bensch

ENVIRONMENTAL PERFORMANCE

Sustainability was again a key focus for WDHS in 2021/22. The Environmental Sustainability Workgroup is committed to improving environmental performance through the implementation of the WDHS Environmental Management Plan (EMP).

The EMP aligns with the Global Green and Healthy Hospitals agenda, which provides a comprehensive framework for hospital and health services to achieve greater sustainability and contribute to improved public environmental health.

This framework consists of ten interconnected goals that are also referred to in the DHHS, Environmental Sustainability Strategy. Each goal contains a series of action items that hospitals and health services can implement.

Environmental Report	2019/20	2020/21	2021/22
GREENHOUSE GAS EMISSIONS			
Total greenhouse gas emissions (tonnes CO2e)			
Scope 1	1,533	1,543	1,628
Scope 2	2,850	2,697	2,564
Total	**4,382**	**4,240**	**4,192**
Normalised greenhouse gas emissions			
Emissions per unit of floor space (kgCO2e/m2)	178.3092	172.5009	170.5655
Emissions per unit of Separations (kgCO2e/Separations)	615.4309	540.2303	527.7804
Emissions per unit of bed-day (LOS+Aged Care OBD) (kgCO2e/OBD)	62.9251	60.4294	58.4640
STATIONARY ENERGY			
Total stationary energy purchased by energy type (GJ)			
Electricity	10,058	9,906	10,144
Liquefied Petroleum Gas	3,424	3,134	2,785
Natural Gas	25,716	26,192	28,002
Total	**39,198**	**39,232**	**40,931**
Normalised stationary energy consumption			
Energy per unit of floor space (GJ/m2)	1.5949	1.5962	1.6653
Energy per unit of Separations (GJ/Separations)	5.5046	4.9990	5.1530
Energy per unit of bed-day (LOS+Aged Care OBD) (GJ/OBD)	0.5628	0.5592	0.5708
EMBEDDED GENERATION			
Total embedded stationary energy generated by energy type (GJ)			
Solar Power	2,377	2,642	2,684
Total	**2,377**	**2,642**	**2,684**
Normalised embedded generation			
Embedded generation per unit of floor space (GJ/m2)	0.0967	0.1075	0.1092
Embedded generation per unit of Separations (GJ/Separations)	0.3338	0.3366	0.3379
Embedded generation per unit of bed-day(LOS+Aged Care OBD) (GJ/OBD)	0.0341	0.0377	0.0374
WATER			
Total water consumption by type (kL)			
Class A Recycled Water	N/A	N/A	N/A
Potable Water	31,562	30,634	34,948
Reclaimed Water	N/A	N/A	N/A
Total	**31,562**	**30,634**	**34,948**
Normalised water consumption (Potable + Class A)			
Water per unit of floor space (kL/m2)	1.2842	1.2464	1.4219
Water per unit of Separations (kL/Separations)	4.4322	3.9034	4.3999
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.4532	0.4366	0.4874
Water re-use and recycling			
Re-use or recycling rate % (Class A + Reclaimed / Potable + Class A + Reclaimed)	N/A	N/A	N/A

ENVIRONMENTAL PERFORMANCE

WASTE AND RECYCLING			
Waste			
Total waste generated (kg clinical waste+kg general waste+kg recycling waste)	185,100	159,193	203,904
Total waste to landfill generated (kg clinical waste+kg general waste)	157,459	132,571	170,765
Total waste to landfill per patient treated ((kg clinical waste+kg general waste)/PPT)	1.8330	1.4831	1.9245
Recycling rate % (kg recycling / (kg general waste+kg recycling))	16.0848	19.6233	18.9593
TRANSPORT			
Corporate Transport			
Tonnes CO2-e Corporate transport	N/A	3.5477	16.3411
OTHER EMISSIONS			
Normalisers (for information only)			
Area M2	24,578	24,578	24,578
Aged Care OBD	51,967	51,594	51,869
ED Departures	9,134	11,382	9,086
FTE	571	577	588
LOS	17,679	18,566	19,836
OBD	69,646	70,160	71,705
PPT	85,901	89,390	88,734
Separations	7121.00	7848.00	7941.00

General notes

1. Information in this report is sourced from data provided by retailers and in some cases data manually uploaded by health services into Eden Suite. Data has not been externally validated. All annual values represent a year ending 30 June.
2. Emissions are calculated using the carbon factors for the year in which the emissions were generated. For health services provided with energy (electricity and steam) under the co-generation ESA (energy services agreement) carbon factors provided by the energy retailer are used.
3. Electricity consumption values exclude line losses; some energy retailers include losses in reported values.
4. Occupied bed days (OBD) include both inpatient and aged care data, unless stated otherwise.

New WDHS Environmental Services Officer, Heinz de Chelard with Barwon Health Regional Sustainability Officer, Kylie McIntyre.

SERVICES AND PROGRAMS

Acute / Sub-acute

- Anaethsthetics
- Bariatrics
- Chemotherapy
- Contracted Services - Pathology & Radiology
- Sleep Clinic
- Coronary Care
- Day Procedure
- Dialysis
- Ear, Nose & Throat
- Emergency
- Endocrinology
- Endoscopy
- General Medicine
- General Surgery
- Geriatric Evaluation Management
- Gynaecology
- Haemodialysis
- High Dependency Care
- Hospital in the Home
- Infection Prevention & Control
- Intensive Care
- Maxillofacial Surgery
- Nephrology
- Neurology
- Obstetrics
- Oncology
- Operating Suite
- Ophthalmology
- Oral Surgery
- Orthopaedics
- Paediatrics
- Palliative Care
- Pharmacy
- Preadmission Service
- Psychiatry (contracted)
- Rehabilitation Medicine
- Specialist Nursing
- Stroke Medicine
- Transition Care
- Urology

Primary & Preventative Health

- Audiology
- Balance Clinic
- Breast Cancer Support Group
- Cancer Care Coordinator
- Cancer Support Group
- Cancer Support Services
- Cardiac Rehabilitation
- Cardiac Support Group
- Carer's Support Group
- Chronic Disease Management Program
- Chronic Pain Service
- Community Transport
- Complex Care
- Continence Service
- Counselling
- Diabetes Education
- Discharge Support Service
- District Nursing Service
- Domiciliary Midwifery
- Employee Assistance Program
- Exercise Physiology
- Family Planning
- Healthy Leg Club
- Hospital in the Home
- Lymphoedema Management
- Men's Health
- NDIS
- Nutrition and Dietetics
- Occupational Therapy
- Palliative Care
- Physical Activity Programs
- Physiotherapy
- Podiatry
- Short-Term Support
- Public Health Medicine
- Rehabilitation in the Home
- Respiratory Education
- Respiratory Support Group
- Sexual and Reproductive Health
- Smoking Cessation
- Social Support Group
- Social Work
- Speech Pathology
- Stomal Therapy
- Telehealth
- Transiton Care Program
- Volunteer Program
- Women's Health
- Wound Care

Aged Care

- Dementia Specific Residential Aged Care
- Geriatric Medicine
- Home Care Packages
- Leisure and Lifestyle
- Palliative Care
- Private Respite Care
- Psycho Geriatric Care
- Residential Aged Care
- Respite Care
- Women & Men's Out & About Activities

National Centre for Farmer Health

- AgriSafe™
- Education & Training
- Farmer HAT
- Gear Up for Ag Health & Safety™
- Health & Lifestyle Assessments
- Primary Producer Knowledge Network
- Research
- Sustainable Farm Families™

Administrative

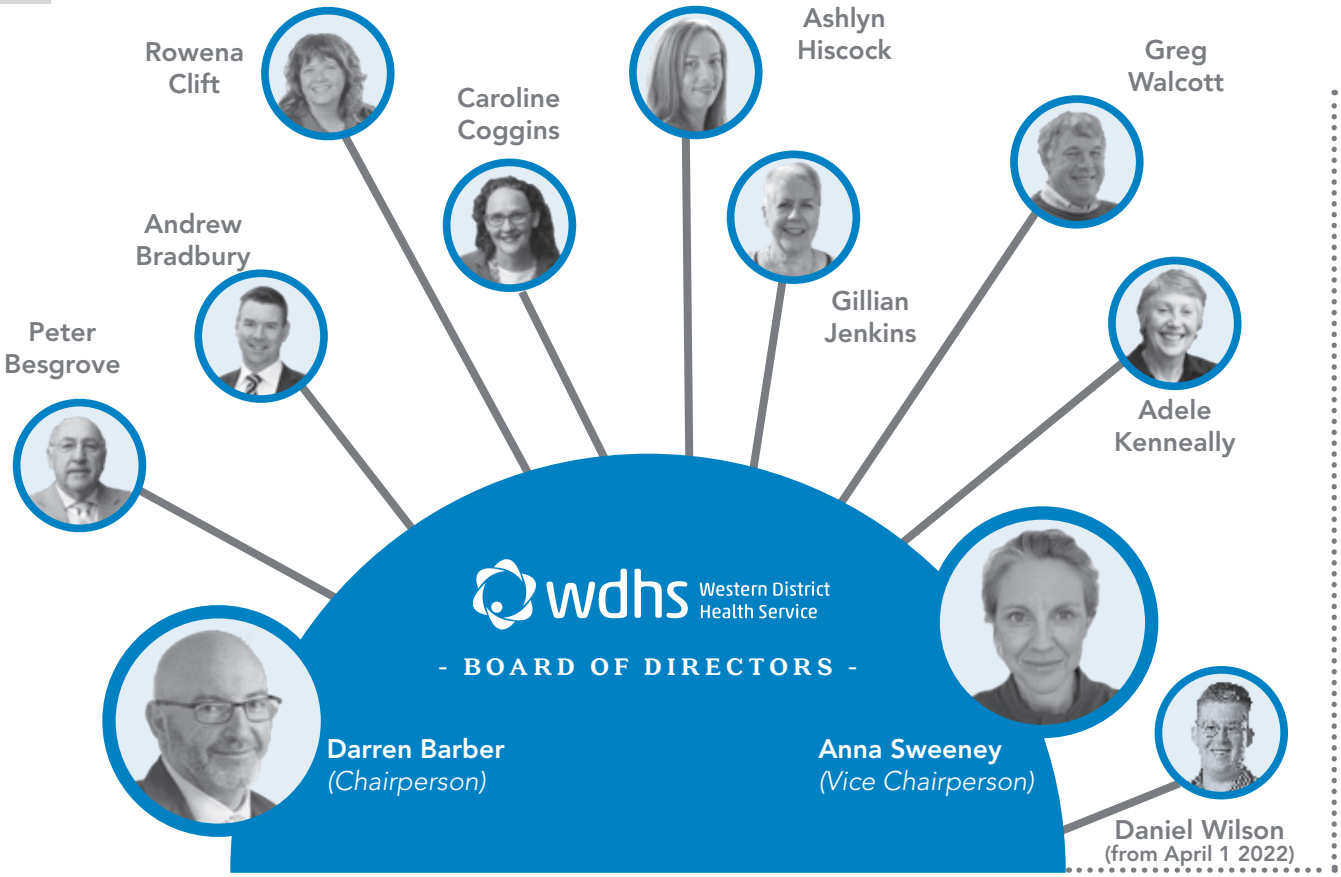
- Auxiliaries
- Community Liaison
- Employee Support Services
- Finance
- Food Services
- Health Information
- Improvement & Innovation
- Industrial Relations
- Learning & Development
- Library
- Maintenance
- Meals on Wheels
- Medical Administration
- Occupational Health & Safety
- Payroll
- People and Culture
- Quality and Risk
- Reception
- Return to Work
- Security
- Sub Regional Corporate Services
- Support Services
- Work Experience

SERVICE PERFORMANCE AT A GLANCE

	2022	2021	2020	2019	2018
INPATIENT STATISTICS (ACUTE PROGRAM)					
Inpatients Treated	**7,943**	7,848	7,121	7,417	7,159
Average Complexity (DRG Weight)	**0.69**	0.69	0.73	0.75	0.77
Complexity adjusted inpatients (WIES 24)*	**5,487**	5,433	5,172	5,561	5,497
Inpatient Bed Days	**16,911**	17,946	16,895	18,677	17,803
Average Length of Stay (days)	**2.13**	2.29	2.37	2.52	2.49
HITH bed days	**2,082**	404	165	838	787
Nursing Home Type Bed Days	**565**	877	784	712	412
Operations	**3,144**	3,038	2,826	2,982	2,911
Births	**173**	152	128	130	172
Available Bed Days	**30,840**	30,475	30,241	30,058	28,389
Occupancy Rate	**63.4%**	63.1%	59.0%	67.3%	66.9%
Average Cost per inpatient	**$5,656**	$5,509	$5,803	$5,294	$5,226
AGED CARE STATISTICS (AGED PROGRAM)					
High Care					
Residents Accommodated	**189**	167	169	170	185
Resident Bed Days	**44,918**	44,594	42,649	44,968	45,557
Low Care					
Residents Accommodated	**12**	16	17	28	23
Resident Bed Days	**3,223**	2,433	3,615	4,238	5,121
Respite					
Residents Accommodated	**201**	79	115	177	169
Resident Bed Days	**5,592**	5,435	6,602	6,184	4,948
Occupancy Rate	**84.61%**	82.60%	83.01%	86.57%	88.50%
Home Care Package (HCPs) clients	**332**	220	146	82	47
HCPs occassions of service	**85,675**	58,742	38,314	20,983	15,128
EMERGENCY OCCASIONS OF SERVICE	**9,022**	11,385**	9,255 **	7,926	7,497
OUTPATIENT (NON-ADMITTED) OCCASIONS OF SERVICE					
Physiotherapy	**7,686**	7,667	8,852	9,269	7,394
Social Support Group	**5,338**	5,408	6,514	6,815	7,435
Speech Pathology	**895**	792	598	903	745
Podiatry+	**1,268**	2,478	2,513	2,672	2,736
Occupational Therapy+	**799**	1,741	1,704	1,638	1,787
Palliative Care	**1,489**	1,121	808	1,377	1,682
District Nursing Service	**27,536**	26,161	23,100	23,404	22,623
Other (Continence, Diabetes, Dietetics)	**4,593**	5,785	4,687	3,968	4,640
Total non-admitted occasions of service	**49,604**	51,153	48,776	50,046	49,042
Cost per non-admitted occasion of service	**$463**	$400	$349	$304	$243
Meals on Wheels	**18,964**	21,561	17,415	18,630	19,554
QUALITY ASSURANCE					
Full Accreditation Status	YES	YES	YES	YES	YES

*** NWAU - (National Weighted Activity Unit) are based on the Australian Refined - Diagnostic Groups (AR-DRG) further refined in Victoria by the addition of a few additional DRGs by the Vic-DRG version 8.**
*** Our NWAU Target for 2021/22 (excluding those funded under the Small Rural Health Services Program) was 8,731. The Health Service was 336 NWAU below target (3.852%).**
**** 2020/21 and 2019/20 accident / Emergency occasions of service statistics include COVID-19 Drive thru presentations.**
+ Significant reduction in occasions of service due to COVID-19.

ADMINISTRATIVE STRUCTURE



COMMITTEES OF THE BOARD

AGED CARE GOVERNANCE
Board representatives: Gillian Jenkins (Chair), Adele Kenneally

CLINICAL APPOINTMENTS ADVISORY
Board Representatives: Darren Barber (Chair), Caroline Coggins, Rowena Clift

COLERAINE DISTRICT HEALTH SERVICE MANAGEMENT
Board representative: Darren Barber

COMMUNITY ADVISORY
Board Representatives: Rowena Clift (Chair), Ashlyn Hiscock

COMMUNITY 4 YOUTH BOARD
Board representatives: Ashlyn Hiscock (Chair), Caroline Coggins

FINANCE, RISK AND AUDIT
Board representatives: Andrew Bradbury (Chair), Adele Kenneally, Peter Besgrove

FUNDRAISING COMMITTEE
Board representatives: Darren Barber, Gillian Jenkins, Ashlyn Hiscock

MEDICAL CONSULTATIVE
Board Representatives: Darren Barber (Chair), Gillian Jenkins

NATIONAL CENTRE FOR FARMER HEALTH ADVISORY
Board Representative: Greg Walcott

NATIONAL CENTRE FOR FARMER HEALTH BOARD OF MANAGEMENT
Board Representative: Greg Walcott

PENSHURST DISTRICT HEALTH SERVICE ADVISORY
Board representative: Peter Besgrove

PROJECT CONTROL GROUP
Board representatives: Adele Kenneally (Chair), Anna Sweeney, Andrew Bradbury

QUALITY AND SAFETY
Board Representatives: Anna Sweeney (Chair), Andrew Bradbury, Rowena Clift

ORGANISATIONAL CHART

Chief Executive
Rohan Fitzgerald
BCom

wdhs Western District Health Service

- EXECUTIVE TEAM -

- People and Culture
- Community Liaison
- Customer Service

Director of National Centre for Farmer Health
Associate Professor Alison Kennedy
BBSc (Honours), PostGradDipArts (Criminology), GCertHighEd, PhD

Director of Primary & Preventative Health
James 'Mac' McInnes
BSW, DipSW, PCHSM

- Allied Health
- Preventative Health
- Community Health

COMMUNITY NURSING SERVICES

- Complex Care
- Continence
- Diabetes Education
- District Nursing
- Palliative Care
- Discharge Support Services
- Men's Health
- Women's Health
- Stomal
- Transition Care

Director of Corporate Services
Nicholas Starkie
BBus, MIPA DipTS (Bus)

- Budget & Finance
- Payroll
- Maintenance & Stores
- Support Services
- Health Information
- Improvement & Innovation

Chief Medical Officer
Dr Dale Ford
MBBS,FRACGP, FACRRM

- Senior Medical Staff
- Hospital Medical Officers
- Pharmacy
- Quality & Risk

Director of Nursing, Hamilton Base Hospital
Lorraine Hedley
RN, BA Nursing (Post registration), MACN

- Medical / Rehab / Intensive Care
- Emergency Department
- Cancer & Dialysis Services / Consulting Suites
- Surgical / Maternity
- Theatre / CSSD
- Infection Prevention & Control
- Learning & Development
- Sleep Centre

Director of Aged & Home Care Services Hamilton
Katherine Armstrong
RN, BAppSci (Nursing), Grad Cert Bus Admin

- Aged Care Services
- The Birches
- The Grange

Director of Nursing / Manager Coleraine; Director Aged Care Services (Coleraine / Penshurst)
Bronwyn Roberts
RN, ICU Cert, Grad Cert Bus Admin MACN

- Coleraine District Health Service
- Merino Community Health Centre
- Penshurst District Health Service

HBH Director of Nursing, Lorraine Hedley with Chief Executive, Rohan Fitzgerald on 'Name your Price' day in the HBH Green Bean Café.

SENIOR STAFF

Chief Executive
Rohan Fitzgerald
BCom

People & Culture Manager
Troy Cox (from Nov 2021)
BCom

Neil O'Donnell (to Oct 2021)
MBA (Technology); Cert Business Management; Cert Education

Community Liaison Manager
Brigid Kelly
BA Journalism

NURSING

Director of Nursing, Hamilton Base Hospital
Lorraine Hedley
RN, BA Nursing (Post Registration), MACN

HBH After Hours Coordinators
Leanne Deutscher
RN

Tonia Evans
RN, Grad Dip Critical Care

Vipin Joseph
RN

Kathryn Ross
RN, Grad Dip Critical Care

Sonia Shaw
RN, RM – BA Nursing, Grad Dip Midwifery

Relievers

Arun Ranjit
RN, Grad Dip Critical Care

Dianne Raymond
RN

Vinu Karukapparambil Sebastian
RN

Nurse Unit Manager Medical
Shamim Mahabeer
RN, RM Grad Dip Critical Care, Grad Dip Midwifery

Nurse Unit Manager Emergency Department
Kathryn Ross (Acting to Feb 2022)
RN Grad Dip Critical Care

Vipin Joseph (Acting to Feb 2022)
RN

Arun Ranjit (Acting)
RN, Grad Dip Critical Care

Melissa Gardner (Acting from Feb 2022)
RN, Grad Dip Critical Care

Nurse Unit Manager Surgical/ Maternity
Judith Ford (to Sep 2021)
RN, BA Clinical Nursing, Grad Dip Nurse Education. Royal Melbourne Hospital Intensive Care Course. Dip Business Management

Allistair Steele (from Sep 2021)
RN - BA Nursing

Nurse Unit Manager Theatre/CSSD
Mark Stevenson
RN, Periop Cert, Grad Cert Bus Admin, Sterilisation & Infection Control Cert

Nurse Unit Manager Cancer/ Dialysis and Consulting Services
Carmen Jacobs
RN BA Nursing, Module 2 Cert Oncology Nursing

Learning and Development Manager
Erin Campbell
BNurs(Prereg), PGDipMidSc, MEd (Research)

Infection Control Clinical Nurse Consultant
Kaye Roberts-Rundell
RN Grad Cert Nursing Science (Infection Control Nursing)

Maternity Services Clinical Nurse Consultant
Sonia Shaw (Part-time)
RN, RM - BA Nursing, Grad Dip Midwifery

Emily Kelson (Part-time- fixed term)
RN, RM - B Nursing, Grad Dip Midwifery

CORPORATE SERVICES

Director
Nicholas Starkie
BBus, MIPA DipTS (Bus),Grad Cert Bus Admin

Finance & Budget Manager
Nick Templeton
BCom, CPA

Group Manager Support Services
John Hedley
Dip VET, Cert IV Training & Assessment, Cert IV Commercial Cookery

Facility Manager
Robbie Cook
Cert III Plumbing, Dip Management, Dip Project Management

Subregional Collaboration Project Manager
Patrick Turnbull
BBus, BHA, FCPA

Improvement & Innovation Leader
Liz McCourt
B. App Science (Occupational Therapy); CHT

Chief Health Information Manager
Sally Graham
BAppSci, HIM

CDHS & PDHS

DON / Manager Coleraine & Director of Aged Care Services (Coleraine & Penshurst)
Bronwyn Roberts
RN, ICU Cert, Grad Cert Bus Admin, MACN

Nurse Unit Manager Coleraine
Felicity Griffiths
RN

Director of Nursing Penshurst
Catherine Loria
RN, RM, Coronary Care Cert, Oncology Cert, Grad Dip Community Health, Grad Cert Bus Admin

Joanne Canny (Acting Mar to Jun 2022)
RN, BA (Nursing), Masters in Perioperative Nursing, Cert IV HR Management, Nurse Immuniser

Nurse Unit Manager Penshurst
Julie Riches (to Dec 2021)
RN, Grad Dip Aged Care Management

Joanne Canny (from Dec 2021)
RN, BA (Nursing), Masters in Perioperative Nursing, Cert IV HR Management, Nurse Immuniser

AGED CARE

Director of Aged & Home Care Services Hamilton
Katherine Armstrong
RN, BAppSci (Nursing), Grad Cert Bus Admin

Catherine Loria
(Acting DON The Birches from Mar 2022)
RN, RM, Coronary Care Cert, Oncology Cert, Grad Dip Community Health, Grad Cert Bus Admin

Nurse Unit Manager The Birches
Eryn Cottier (parental leave)
RN, BA Nursing, Cert IV in Training & Assessment, Accredited Nurse Immuniser

Sally-Anne Byrne (Acting from August 2021)
RN

Tammy Hiatt (Acting from Jul to Aug 2021)
RN

Nurse Unit Manager The Grange
Judy Edwards (to Feb 2022)
RN

Christine McArthur (Acting from May 2022)
RN Grad Cert Continence

Aged Care Services Manager
Joanne Hay (to Feb 2022)
Diploma of Business Management

Emma Satchell (Acting from Feb 2022)

MEDICAL SERVICES

Chief Medical Officer
Dale Ford
MBBS, FRACGP, FACRRM

Quality Manager
Aisling Cunningham
RN

Director of Pharmacy
Dayo Ayorinde
B. Pharm (OAU) PGDipClinPharm (UTAS)

SENIOR MEDICAL STAFF

Director of Anaesthetics
Evelina Shepherd
MUDr (Czech Rep), FANZCA (Aus)

Anaesthetists in General Practice
John Craig de Kievit
MBBS (University of Adelaide), DRANZCOG, FACRRM

Kim Fielke
MBBS, DA (UK) , FACRRM

Stephanie Giddy
MBBS, BSc, JCCA, FRACGP

Anaesthesia and Pain Management Specialist
Associate Professor Malcolm Hogg
MBBS, Grad Dip (PM), FANZCA, FPMANZCA, FIPP

General Practitioners
John Craig de Kievit
MBBS (Adelaide), DRANZCOG, FACRRM

Dale Ford
MBBS (University of Melbourne), FRACGP, FACRRM

Mark Johnson
MBBS (HON) (University of Sydney) Grad Dip Counselling and Psychotherapy (Essex)

Robey Joyce
MB, ChB (University of Pretoria – South Africa)

Andrew McAllan
MBBS (University of Sydney), MMed (Ophth) FRACGP

Alan Reid
MBBS (Monash University) FRACGP Dip RANZCOG (Adv)

Susan Robertson
MBBS (University of Melbourne), FRACGP, Dip Obs RACOG DipPallCare

Jan Slabbert
MB, ChB (University of the Orange Free State – South Africa), FRACGP

Amy Tai
MBBS B Med Sc (University of Melbourne) DRANZCOG Advanced DCH FACRRM DipCH

Amanda Teo
MBBS (Honours) (University of Melbourne) FRACGP

Leesa Walker
MBBS (Monash University), FRACGP Clinical Educator with Flinders University and Masters in Clinical Education

Yong Yu
MBBS (Shanxi Medical University Clinical) FRACGP PhD AMC

Brian Coulson
MBBS Dip Obs RACO&G, FACRRM

Khaled Moussa
BM

General Practitioner Registrar
Rizwan Jaipurwala
MD, (University of Melbourne) MBA Candidate B Pharmacy

Phyo Kyaw
MBBS (University of Medicine – Myanmar) AMC

Richard Lunz
Bachelor of Medicine / Bachelor of Surgery (University of the Witwatersand – South Africa)

Deana Al-Rubyee
BM

Rose Varkulevicius
BA, BMBS, DRANZCOG, ClinDip Palliative Medicine

Endocrinologists
Fergus Cameron
BMedSci, MBBS, DipRACOG, FRACP, MD

Peter Simm
MBBS (Hons) MD FRACP (Paediatric)

General Surgeons
Stephen Clifforth
MBBS, FRACS

Uvarasen Kumarswami Naidoo
MBcHB, FCS, FRACS

Chris Lu
MBBS, FRACS

Chandika Wewelwala
MBBS, FRACS

Mr David Merenstein
MB BS, (Whole year)

Hospital Medical Officers
Hadeer Ali Dz
MBBS (Iraq)

Zaid Abody
MBBS (Iraq)

Rotating Hospital Medical Officers
Barwon Health
One general medicine intern, five emergency PGY3, two surgical registrars, three medical registrars

St Vincent's Hospital
Two general surgical interns, two general medicine interns

Nephrologist
Nigel Toussaint
MBBS FRACP PhD

Neurologist
Michael McVeigh
MBBS FRAGP

Obstetrician / Gynaecologist
Clare Myers
MBBS (Hons), FRANZCOG

Sam Newbury
MBBS, FRANZCOG

Obstetricians in General Practice
John Craig deKievit
MBBS (University of Adelaide), DRANZCOG, FACRRM

Jan Slabbert
MB, ChB (University of the Orange Free State – South Africa), FRACGP

Amy Tai
MBBS B Med Sc (University of Melbourne) DRANZCOG Advanced DCH FACRRM DipCH

Alan Reid
MBBS (Monash University) FRACGP Dip RANZCOG (Adv)

Oncologist
Stephen Brown
MBBS FRACP

Sharad Sharma
MBBS FRACP

Matt Neve
BHB, MBChB, FRANZ

Ophthalmologist
Vincent Lee
MBBS, MMed, FRACS, FRANZCO

Oral Dental Surgeon
Graeme Fowler
LDS, BDSc, MDSc, FDSRCPS

Orthopaedic Surgeons
Alasdair Sutherland
MBChB MD(Hons) FRCSEd(Tr&Orth) FRACSOrth FAOrthA

John Dillon
MB, MD, FRCS Orth, FRACS Orth

Otolaryngologists
Anne Cass
MBBS, FRACS

Paediatrician
Christian Fiedler
MD, FRACP

Pathologist
David Clift
MBBS, FRCPA

David Song
BHB, MBBS, FRCPA

Song Chen
MBBS

James Knox
MBBS, BSc(Med), DTM&H, FRCPA

Continued next page

SENIOR STAFF

SENIOR MEDICAL STAFF cont...

Consultant Physicians
Andrew Bowman
MBChB (Zimb),LRCP(Edin),LR CS(Edin), LRCP&S(Glas), FRCP(UK),CCST(UK), FRACP

Andrew Bradbeer
MBBS, FRACP

Michael McVeigh
MBBS FRACP

Somila Silva
MBBS FRACP

Respiratory Physicians
Mohammad Touhidi
MD

Eduardo Gaio
MD MSc PhD FRACP

Nader Fayazi
MD, FRACP (Iran)

Infectious Diseases Physician
Joseph Sasadeusz
MBBS, FRACP, Ph.D

Emergency Physician
Joanne Brown
MBBS, FACEM, Grad Cert Clin Ed

Dr Augustus Kigotho
(From March 2022)
Qualifications MB.ChB(Nairobi) Dip PEC(SA) FACEM(Australia) FRCEM (UK).

Radiologists
Damien Cleeve
MBBS, FRACR

John Eng
MBBS, FRANZCR

Robert Jarvis
MBBS, FRACR

Sarah Skinner
BMBS, FRANZCR

Julius Tamangani
MBChB (Hons), MSc, FRCR

Jill Wilkie
BSc (Hons), MBBS, MRCP, FRCR

Rachel Battye
MBBS, FRANZCR

Urologists
Richard Grills
MBBS, FRACS

Adee Davidson
MBBS, FRACS

PRIMARY & PREVENTATIVE HEALTH

Director
James 'Mac' McInnes
BSW, DipSW, PCHSM

Manager Community Nursing Services
Sue Morrissey
RN, Grad Dip Health Science (Management), Grad Cert Rehabilitation

PPH Business Manager
Mebin Baby
BDS, MAdvHSM
(from 04 October 2021)

Men's Health Nurse Practitioner
Stuart Willder
MnSc (Nurse Practitioner) Grad Dip ICU, CCU Grad Dip Men's Health

Palliative Care Team Leader
Erika Fisher
RN. Grad Cert. Palliative Care

Women's Health Nurse Practitioner
Susan Watt
MnSc (Nurse Practitioner), Grd Dip Community Health and Development, RN, RM

Complex Care Team Leader
Robyn Beaton
RN

Continence Team Leader
Sharon Homberg
RN, Grad Dip Nursing (Urology & Continence)

Diabetes Education Team Leader
Megan McLeish
RN, Grad Cert Diabetes Management

Discharge Support Services Team Leader
Susie Stevenson
RN

District Nursing Services/ HITH Coordinator
Anne-Marree Simonds
RN

TCP Coordinator
Jen Membrey
RN, Grad Cert Critical Care

Wound Care Consultant
Megan Kelly
RN, Grad Dip Wound Care

Stomal Service
Rae Christie
RN, Grad Cert Stomal Therapy

Chief Dietitian
Jodie Nelson
BHSc (Nutrition & Dietetics) Dip Management (2009)

Chief Occupational Therapist
Sarah Baker
B.AppSci (OT) Hons

Chief Physiotherapist
Tatum Pretorius
BSc (Physiotherapy)

Manager Speech Pathology
Claudia Napoli (from October 2021)
BSpeech and Language Pathology

Chief Podiatrist
Phuong Huynh
MSc, BAppSci(Pod), MAPodA, AAPSM

Mental Health Team Leader
Philip Wilson
BA (Outdoor Education); Grad Dip Psychology; Post-grad Dip Psychology

PRIMARY CARE PARTNERSHIP

Executive Officer SGGPCP
Janette Lowe
MBA, Beng

NATIONAL CENTRE FARMER HEALTH

Director
Associate Professor Alison Kennedy
BBSc (Honours), PostGradDipArts (Criminology), GCertHighEd, PhD

Lecturer/Researcher
Dr Jacquie Cotton
BSc(AnimSc) (Hons), GCertHighEd, PhD

Manager Business Development and Industry Engagement
Cecilia Fitzgerald
Adv. Dip. Business

WORKFORCE, COMPLIANCE & SAFETY

HBH Director of Nursing, Lorraine Hedley, with Surgical Unit Manager Alistair Steele and RN Lynna Sheahan in the newly opened COVID-19 Ward at HBH.

Code of Conduct

All staff must abide by the Victorian Public Sector Commission Code of Conduct and WDHS values, policies and procedures.

Industrial Relations

No industrial action occurred and no work hours were lost during 2021/22.

Workforce Profile 2022	June Current Month FTE*		June YTD FTE*	
Labour Category	2022	2021	2022	2021
Nursing	259.99	254.46	259.97	255.43
Administration and Clerical	101.24	104.97	103.30	99.71
Medical Support	27.43	29.57	26.29	28.76
Hotel and Allied Services	143.28	137.48	146.37	143.28
Medical Officers	0.25	0.32	0.27	0.41
Hospital Medical Officers	22.21	20.50	20.43	20.08
Ancillary Staff (Allied Health)	49.91	47.67	48.57	51.81
Total	**604.31**	**594.97**	**605.20**	**599.48**

*Full-time equivalent

Occupational Health and Safety Statistics	2021/22	2020/21	2019/20
Number of reported hazards / incidents for the year per 100 FTE	24.212	32.72	42.69
Number of 'lost time' standard WorkCover claims for the year per 100 FTE	0.1658	0.6611	1.2300
Average cost per WorkCover claim for the year ('000)	$89,447	$11,297	$22,085

Occupational Violence Statistics	2021/22
WorkCover accepted claims with an occupational violence cause per 100 FTE	Nil
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	Nil
Number of occupational violence incidents reported	65
Number of occupational violence incidents reported per 100 FTE	10.7794
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	44.52%

RECOGNISING EXCELLENCE & SERVICE

Employees of the Month

July
Casey Peach
Registered Nurse – (Medical Unit)

August
Rhianna Paton
Finance Reconciliation Officer (Finance)

September
Abby McKerlie
Enrolled Nurse (Surgical Unit)

October
Amanda Torney
Leisure and Lifestyle Coordinator (Coleraine)

November
Emmanuel Mathew
Food and Domestic Services Assistant

December
Anne-Marree Simonds
District Nursing Service Coordinator

January
Susan Morrissey
Manager Community Nursing Services

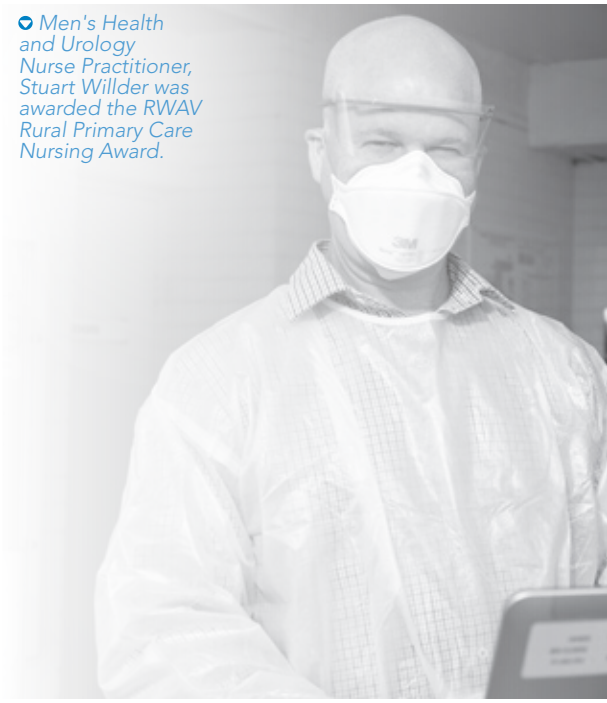
February
Katharine Vine
Infection Control Nurse (Infection Prevention & Control)

March
Lyn Collins
Customer Service Officer (Penshurst)

April
Bree Harris
Payroll Manager (Finance)

May
Robyn Hanifin
Administration Assistant (PPH)

June
Georgie Dunn
Executive Assistant (Director of Corporate Services and Director of Nursing HBH)



Men's Health and Urology Nurse Practitioner, Stuart Willder was awarded the RWAV Rural Primary Care Nursing Award.

Staff Service Milestones

Jishamol Abraham
Timothy Baker
Larna Brooks
Bronwyn Duncan
Leanne Dyson
Kim Fielke
Melissa Gardner
Andrew Gault
Jackie Greed
Lorraine Halfpenny
Amy Holmes
Emma Humphries
Laura Irving
Juby Jacob
Carmen Jacobs
Lisa Janes
Christine Jeal
Vinu Karukapparambil Sebastian
Megan Kearney
Brigid Kelly
David Kerr
Olivia Linke
Jessica Lovel
Turotaake Mccarthy
Michelle Monaghan
Kathleen O'Brien
Precy O'Meara
Arun Ranjit
Courtney Rowe
Sheeja Santhinilayam
Jan Slabbert
Abbie Soawyer
Melissa Sutherland
Amanda Taylor
Shannen Thomson
Wendy Waldron
Jennifer Walsh

Marilien Broome
Nicole Carlin
Kellie Clayton
Eryn Cottier
Karen Forsyth
Natalie Kele
Emily Kelson
Abby-Jean McKerlie
Duncan McRae
Shirley Menz
Ann Millard
Bodey Moore
Darren Mulley
Kate O'Neill
Claire Quinn
Narelle Sambell
Allistair Steele
Amanda Torney

RECOGNISING EXCELLENCE & SERVICE

Life Governors

Aarons, B, OAM
Beggs, HN
Boyle, J
Broers, M
Brown, MA
Brumby, A
Bunge, B
Clifforth, S
Coggins, G
Dean, J
de Kievit, C
Duff, S
Eales, M
Edmonds, J
Fleming, JD
Fletcher, J
Ford, D
Fraser, T
Gardiner, PD
Grant, M
Gubbins, J
Gumley, F, PSM
Gurry, AJ
Heazlewood, P
Holmes, ES
Hutton, J
Hutton, T
Kelsh, J
Kruger, N
Langley, C
Lawson, V
Lyon, E
Macdonald, H
McAllister, C
McLean, M
Milne, L
Milton, S
Morrison, HM
Murray, EM
Northcott, J
O'Beirne, P
Rentsch, T
Robertson, M
Runciman, P
Scaife, R
Scullion, E
Templeton, H
Tully, R
Turnbull, P
Turner, J
Walker, O
Wallis, V
Walter, R, AM
Wettenhall, HM
Wettenhall, M
Whiting, I
Wombwell, T

Kelvin Anderson
Mark Atcheson
Tamara Barker
Shirley Broad
Susan Brumby
Rae Christie
Carla DeAngelis
Tonia Evans
Hayley Hiatt
Fiona Liddle
Margaret Meulendyks
Suzanne Millard
Karen Payne
Sally Anne Stratmann
Jennifer Sutherland
Michael Taylor
Meg Watson
Michelle Woolley

Sharyn Logan
David McCabe
Megan McLeish
Carolyn Templeton
Julianne Thomson

Katherine Armstrong
Sonja Gould
Michelle Rook

Margaret Baulch
Maryanne Campbell
Dale Ford
Lorraine Hedley
Craig Richardson

Sally Hicks
Tony Dyson
Leonie Eales
Kim Hearn
Karin McRae
Beverley Robinson
Wendy Wathen

OUR VOLUNTEERS

Charlie Watt Volunteer of the Month Recipients

July
Graeme Mustow
Community Transport

August
Nola Landwehr
Op Shop

September
Peter Anson
Community Transport

October
Peter Jensen
Community Transport

November
Allan Hadden
Community Transport

December
John Colcott
Community Transport & Surge Drive-thru Clinic

January
Robert Cook
Community Transport

February
Steven Huisman
Surge Drive-thru Clinic

March
Jane McDonald
COVID-19 response (Drive-thru Clinic / Call Centre)

April
Cindy Benson
Administration and COVID-19 projects

May
Fran Barber
Administration and COVID-19 projects

June
Thelma Wombwell
Coleraine Community Transport

MERINO COMMUNITY CAR
404
HOURS

HEALTHY LEG CLUB
40
HOURS

AGED CARE, PALLIATIVE, WARD, DNS
95
HOURS

OPPORTUNITY SHOP
4840
HOURS

COLERAINE COMMUNITY TRANSPORT
586
HOURS

THEATRE BUDDIES
45
HOURS

ADMIN
270
HOURS

EVENTS
306
HOURS

AGED CARE COLERAINE
550
HOURS

COVID SUPPORT
1366
HOURS

PENSHURST
15
HOURS

SOCIAL SUPPORT GROUP
463
HOURS

HAMILTON COMMUNITY TRANSPORT
3509
HOURS

HELPING HANDS
210
HOURS

Total funds raised for the year from donations, bequests, events and appeals was $840,000.

Events and Appeals

MRI for U&I Appeal

Total raised to 30 June 2022 $1,131,000 (including donations, bequests and funds raised at the following events and appeals):

Virtual Fun Run - Nov 2021
- $10,382
Major sponsors:
ACE Radio 3HA & MixxFM
SGSC Greater Grants
Australian Bluegum Plantations

Golf Tournament - Nov 2021
- $17,361
Major sponsors:
Hospital Opportunity Shop,
Dorevitch Pathology, Hamilton
Flooring Xtra, Anne Ryan (Cass)

Christmas Appeal - Dec 2021
- $9,433

Cocktails - Jun 2022
- $12,787
Major sponsors:
Low Footprint Lamb
Groke
The Hamilton Racing Club

Door Knock - May 2022
- $51,000

Peter Cook, Peter Millburn, Vicki Whyte and Libby MacGugan fundraising for an MRI for U&I.

Auxiliaries

Hamilton Hospital Op Shop
$131,250

Birches Auxiliary
- deferred due to Covid-19

Hamilton & District Aged Care Trust
$4,000

Hamilton Base Hospital Ladies Auxiliary
$2,000

Penshurst & District Ladies Auxiliary
$1,092

Coleraine Opportunity Shop
$1,700

Coleraine Hospital Ladies Auxiliary
$10,485

Coleraine Homes for the Aged
$10,524

Coleraine Bookshop/ Coleraine Book Exchange
– deferred due to Covid-19

Knights MC 5th Chapter Street Parade raised over $6,500 for the MRI Appeal.

Gifts Over $3,000

- Bendigo Radiology
- Ian A Black
- Ms E Britten
- Mr & Mrs D Brooks
- Estate of Jeanette Buck
- Burke Britton Financial Partners
- Mr & Mrs S & A Clifforth
- Coleraine Homes for the Aged Auxiliary
- Community Bank Coleraine & District
- Ms M Cox
- Mrs M Dufty
- Dunkeld & District Community Bank, Branch Of Bendigo Bank
- Gall Family Foundation
- F Greed & Sons
- Mr & Mrs G & Z Hallam
- Hamilton & District Aged Care Trust
- Hamilton Golf Club
- Hamilton Uniting Church & Argyle Shop
- Geoff and Helen Handbury Foundation
- Mr & Mrs T & H Henry
- Mr & Mrs C & H Hilsdon
- Hospital Opportunity Shop
- Ms J Huf
- Knights MC 5th Chapter
- Mr & Mrs R & S Lovell
- Mr & Mrs E & M MacLean
- Mr & Mrs R & E Macgugan
- Mr & Mrs N & H MacLean
- Estate Of Alec Scott McBride
- Mr K Moore
- Mr & Mrs J & J Nagorcka
- Radley's of Hamilton
- Rotary Club of Hamilton
- Mr & Mrs T & B Trimnell
- Mrs K Wraith
- Mr & Mrs J & A Wyld
- Mr & Mrs H & M Youngman

GIFTS OVER $100

- Mr & Mrs B & F Aarons
- Ms J Adams
- Mr & Mrs M & A Archer
- Mr G Armstrong
- Mr A Astbury
- Mr G Aydon
- Mr & Mrs A & J Bagnall
- Mr D and Lady D Bailey
- Mrs Y (F) Barber
- Ms M Barker
- Mr & Mrs G & J Barnes
- Ms R Baruch
- Mr & Mrs J & K Baulch
- Mr W Baulch
- Ms H Beks
- Mrs M Belfield
- Bendigo Radiology
- Mr J Bensch
- Bethlehem Lutheran Church Tabor
- Ms J Betts
- Mr I Black
- Mr & Mrs W & C Blackwell
- Ms H Bossert
- Mr T Botterill
- Mr J Bragg
- Mrs E Brennan
- Ms E Britten
- Mr & Mrs D & J Brody
- Mr & Mrs D Brooks
- Mr & Mrs R & J Brown
- Mrs A Brumby
- Ms A Buccheri
- Estate of Jeanette Buck
- Mr & Mrs G & R Burger
- Burke Britton Financial Partners
- Mr R Burrowes
- Mr T Burrowes
- Ms V Burton
- Mr M Byrne
- Ms C Casey
- Mr & Mrs L & N Cassidy
- Castle Estate
- Cavendish Mens Shed
- Cavendish Primary School
- Cavendish Townscape Assoc. Inc
- Cavendish Uniting Church
- Cervus Equipment
- Mrs H Christie
- Mrs M Clarke
- Mrs S Clarke
- Mr & Mrs S & A Clifforth
- Mr & Mrs G & P Coates
- Mr D Fenton & Ms C Coggins
- Ms N Colaluca
- Mr & Mrs I & S Colclough
- Coleraine Homes for the Aged Auxiliary
- Coleraine Opportunity Shop
- Coleraine Quilting Group
- Craig Collins Building
- Mrs R Colliton
- Commonwealth Bank of Hamilton
- Community Bank Coleraine & District
- Rev P Cook & Friends
- Reverend P Cook
- Cooper Scaife Architects
- Mrs J Corcoran
- Mr B Cordy
- Mr M Coustley
- Mrs & Miss M & M Cox
- Ms C Crane
- Cricket Australia
- Mr P Cumming
- Mrs G Cunneen
- CWA - Hawkesdale Branch
- Dartmoor Bowling Club
- Dartmoor Bush Nursing Centre
- Ms M Davey
- Mr & Mrs D & L Delahoy
- Mr D Delahoy
- Mr J Dempster
- Mrs J Dickson
- Dog On George
- Mrs D Douglas
- Ms A Douglas
- Ms M Dron
- Mrs M Dufty
- Mr K Dungey
- Dunkeld & District Community Bank, Branch Of Bendigo
- Dunkeld & Hamilton Catholic Women's League
- Dunkeld Red Cross
- Dunkeld Sawmill Group
- Ms C Dunn
- Mr J Duyvestyn
- Mr & Mrs P & B Dwight
- Mr & Mrs D Dyer
- Mr & Mrs S & G Eats
- Mr & Mrs D Edwards
- Mr W Elliott
- Mr G B Elmes
- Mr & Mrs P & H Elsworthy
- Mr & Mrs B & L Emsley
- Equity Trustees Ltd
- The Evergreens Jazz Band
- Barnes Family
- Mr & Mrs P & B Fenton
- Ms E Fenton
- Miss M Ferguson
- Ms A Ferguson
- Mr & Mrs K & M Field
- Findex
- Mr & Mrs R & J Fishburn
- Mr & Mrs R & K Fitzgerald
- Mr P Flinn
- Mr & Mrs J & S Forrest
- Mr & Mrs A Forsyth
- Fox Refrigeration
- Mr & Mrs P & A Francis
- Mr & Mrs A & P Fraser
- Ms J Frost
- Mrs E Frost
- Mr G Fry
- Gall Family Foundation
- Mr & Mrs D & H Garfoot
- Ms R Gathercole
- Ms G Gleeson
- Ms I Gleeson
- Mr & Mrs M & M Godden
- Golwala Family Trust
- Good Shepherd College
- Ms K Gordon
- Mr R Gough
- Mrs H Gough
- Grange Concrete
- Gray St Primary School (Hamilton)
- Mr G Greaves
- F Greed & Sons
- Mr & Mrs T & J Greed
- Green Triangle Finance & Leasing Hamilton
- Mrs A Grey
- Mr & Mrs N & A Griffin
- Mr & Mrs W & J Groves
- Mrs A Gubbins
- Mrs F Gumley
- Mrs S Habel
- Ms L Haeusler
- Mr & Mrs K Haines
- Mr & Mrs G & Z Hallam
- Hamilton & District Aged Care Trust
- Hamilton & District Old Time Dance Club
- Hamilton & District Pensioners Association Inc.
- Hamilton & District Veterans & Vintage Car
- Hamilton 8 Ball Club Inc
- Hamilton Base Hospital Ladies Auxiliary
- Hamilton Camp Draft Inc
- Hamilton Country Music Club Inc
- Hamilton Duplicate Bridge Club
- Hamilton Flooring Xtra
- Hamilton Furnishing Co
- Hamilton Golf Club Pink Ladies
- Hamilton Golf Club
- Hamilton Hospital Past Trainees Association
- Hamilton North Primary School
- Hamilton Quilters Inc
- Hamilton Spinal Sports & Wellbeing
- Hamilton Steel
- Hamilton Uniting Church & Argyle Shop
- Hamilton Wool And Craft Guild
- Mrs H Hampton
- Geoff and Helen Handbury Foundation
- Mrs J Handreck
- Ms J Hann
- Mr & Mrs F & S Hardy
- Mr& Mrs M & L Hartwich
- Harvey Norman
- Mr & Mrs T & H Henry
- Mrs J Henstridge
- Mr J Herrmann
- Mr T Hicks
- Mr & Mrs M & P Hill
- Mr & Mrs A & I Hill
- Mr & Mrs C & H Hilsdon
- The Hive Drive Thru Coffee
- Mr & Mrs J Hockey
- Mr & Mrs J & S Hockey
- Mr & Mrs A & G Hole
- Mrs M Holmes
- Mr & Mrs J & B Hope
- Mr S Hoptroff
- Mrs A Hornby
- Hospital Opportunity Shop
- Mr & Mrs N & R Howard
- Glenn Howell Optometrist
- Mr & Mrs M and H Howman
- Mr & Mrs J & L Howman
- Ms K Hubeek
- Ms J Huf
- Ms L Huf
- Mr & Mrs R & B Hunter
- Ivory Print
- Mr & Mrs R & S Jackson
- James Dean Pharmacy
- Mr H Jansen
- Mr P Jenkin
- Mr A Johnson
- Mr J Johnston
- Ms E Jones
- Mrs V Jones
- Mr C Kanoniuk
- Mr H Kanoniuk
- Mr L Kanoniuk
- Ms R Kanoniuk
- Ms V Kearney
- Mrs J Keen
- Mr & Mrs M & B Kelly
- Ms T Kelly
- Ms A Kenneally
- Mr & Mrs K & J Kirkwood
- Knights MC 5th Chapter
- Mr & Mrs W & J Koch
- Mrs P Koenders
- Ladies of the Grampians Golf Club
- Mr W Ladlow
- Mr & Mrs N & R Langley
- Mrs D Lanyon
- Mr & Mrs Jim & Glenys Lawton
- Mr J Le Souef
- Mr G Leech
- Mr & Mrs M & R Leeming
- Ms I Lertsodsai
- Mrs J Lewis
- Mrs P Lewis
- Mr M Lilly
- Mr and Mrs A & S Linke
- Mr & Mrs G & R Linke
- Mr N Linke
- Ms A Linke
- Ms Y Linke
- Mr & Mrs B & K Little
- Ms E Lovell
- Mr & Mrs R & S Lovell
- Mr & Mrs G & V Lucas
- Dr R Lunz
- Mr & Mrs P & M Lyon
- Mr & Mrs C Lyons
- Mr & Mrs D Lyons
- Mr & Mrs D & O Lyons
- Mrs R Lyons
- Macarthur & District Lions Club
- Mr & Mrs A & J MacGillivray
- Mr & Mrs R & E Macgugan
- Mr & Mrs I & H Macgugan
- Mr & Mrs H & S Mackinnon
- Mr & Mrs E & M MacLean
- Mr & Mrs N & H MacLean
- Mrs R Malseed
- Mr & Mrs W & A Malseed
- Mr R Mann
- Mr & Mrs D & S Mansbridge
- Ms G Margaret
- Mr G Richards & Ms K Martin
- Mattiske & Henderson Insurance Services
- Mr & Mrs L & M Maylor
- Mr & Mrs S & M McAdam
- Estate Of Alec Scott McBride
- Mr & Mrs G & Z McCallum
- Macarthur Sewing Group
- Mr K McCaskill
- Ms J McDonald
- Mr & Mrs J & R McErvale
- Mr & Mrs D & A McFarlane
- Mr B McInness
- Mr & Mrs D & J McInnes
- Mrs J McIntosh
- Melville Orton & Lewis
- Mr & Mrs P & J Menzel
- Mr J Merchant
- Mr & Mrs P & S Millear
- Ms T Milne
- Mrs M Moffatt
- Monaro's Out West
- Miss L Moore
- Mr K Moore
- Mr D Morton
- Ms D K Nagorcka
- Mr & Mrs J & E Nagorcka
- Mr & Mrs D Nagorcka
- Mr & Mrs J & J Nagorcka
- Mr R Napier
- Mrs B Nemet
- Ms S Ness
- Ms C Nixon
- Noel's Machinery
- Mr N Paine & Ms M O'Dea
- Mr & Mrs T & N Oliver
- On Track Pilates & Fitness Studio
- Mrs A Onderwater
- Mr & Mrs F & V Onnen
- Miss G Palmer
- Mr & Mrs A Patterson
- Miss J Pearse
- Penshurst Ladies Auxiliary
- Permewans Mitre 10
- Physio Freedom
- Mr G Porter
- Ms P Porter
- Mrs R Priestley
- Ms L Radley
- Radley's of Hamilton
- Ms G Raeburn
- Ms S Rees
- Mr & Mrs M & V Rentsch
- Mr & Mrs S & T Rentsch
- RA Richards & MM G Richards
- Mr C Richardson
- Mrs S Rickards
- Mr & Mrs J & C Roads
- Mr D Robertson
- Dr S Robertson & Mr C Dunkley
- Mr & Mrs D & F Robertson
- Mr & Mrs M & S Robertson
- Mr & Mrs R & A Robinson
- Mrs A Rogers
- Mr & Mrs N & P Roll
- Mr & Mrs A Ross
- Rotary Club of Hamilton
- Rotary Club of Warrnambool East
- Ms C Rowe
- Mr & Mrs R & A Robinson
- Ms J Samuel
- Mr T Sandison
- Mr & Mrs K & B Satchell
- Mr D Savige
- Mr & Mrs H & H J Schaap
- Mr & Mrs N & L Schneider
- Mr & Mrs A Schultz
- Mr D Schultz
- Mr & Mrs M & R Schultz
- Mrs J Schurmann
- Mr D Schwan
- Mr R Schwarz
- Mrs J Scott
- Ms E Sherman
- Mr & Mrs C & L Shipcott
- Mr & Mrs T & A Silcock
- Mr P Skelley
- Mrs L Slorach
- Ms M Smith
- Mr I Smith
- Mrs E Smith
- Mrs N Smooker
- Mr & Mrs F & D Soulsby
- Southern Soils
- Sportspower
- Mr & Mrs D & C Spring
- St Mary's Primary School
- Mr & Mrs P & N Stanes
- Ms S Stanley
- Mrs J Steele
- Mr R Steff
- Mr R Stevenson
- Mr M Stewart
- Mr & Mrs R & J Street
- Ms N Sullivan
- Tarrington Ladies Fellowship
- Tarrington Senior Citizens Centre Inc
- Mr & Mrs G & M Taylor
- Taylor Motors
- The Hamilton & Alexandra College
- The Hamilton & Alexandra College Junior School
- The Tennis Girls
- Three Pink Pots
- Mrs C Thomas
- Mrs B Todd
- Mr & Mrs E & J Tonissen
- Mr & Mrs M & R Tonissen
- Mrs R Tonissen
- Tooronga Partnership
- Tops 'n' Tails
- Mrs L Toyer
- Mr & Mrs T & B Trimnell
- Mrs W Trotter-Prust
- Ms K Turnbull
- Mr & Mrs J & D Uebergang
- Ultrabuild Construction Group
- Mr Meng Ung
- Mr & Mrs A & B Utber
- Ms L Van Gemert
- Ms J Vanrenen
- Mr R Walker
- Mr & Mrs W & A Walter
- Mrs D Walter
- Mr K Warburton
- Mr & Mrs J & J Watt
- WDHS Social Club
- WDHS Staff
- Wellbeing Expo Inc
- CB O'Regan & N White
- Mr & Mrs C & V Whitehead
- Mr & Mrs J & L Whitehead
- Mr & Mrs J & M Whyte
- Mr & Mrs L & V Whyte
- Mr G Wilson
- Mr & Mrs M & J Winter-Cooke
- Mrs K Wraith
- Mr & Mrs J & A Wyld
- Mr & Mrs P & L Young
- Mr & Mrs H & M Youngman
- Mr & Mrs B Zimmermann
- Ms A Zwerling

Part A:

In 2021/22 WDHS assisted with the following state-wide priorities to develop and implement important system reforms, including modernising our health system through redesigned governance; driving system reforms that deliver better population health, high-quality care and improved patient outcomes and experiences; and reforming clinical services to ensure we are delivering our community the best value care.

STRATEGIC PRIORITIES	OUTCOMES
Maintain robust COVID-19 readiness and response, working with the department to ensure rapid response to outbreaks, if and when they occur, which includes providing testing for the community and staff, where necessary and if required. This includes preparing to participate in, and assist with, the implementation of COVID-19 vaccine immunisation program rollout, ensuring the local community's confidence in the program.	• Hospital in the Home program implemented in collaboration with GPs and local specialists • Local 1800 number established to support timely access to COVID-19 services • COVID-19 ward opened at HBH • Triage isolation portable purchased and located outside HBH ED • Helping Hands program re-introduced to support those isolating to access food, medications and other essentials • Vaccination booster and children's clinics rolled out and over 17,000 jabs delivered to protect staff, residents and the community • Annual mask fit-testing extended for 'at risk' teams • Mass drive-thru testing clinic established at Hamilton Showgrounds in response to COVID waves.
Drive improvements in access to emergency services by reducing emergency department four-hour wait times, improving ambulance to health service handover times, and implementing strategies to reduce bed-blockage to enable improved whole of hospital system flow.	• Compliance, KPIs met for Ambulance Victoria handover times • FACEM Senior ED Consultant appointed • Activity and length of stay increased - lack of ED beds to meet increased demand • KPIs for length of stay, not achieved • Continued to advocate for new ED / ICU Department.
Actively collaborate on the development and delivery of priorities within your Health Service Partnership, contribute to inclusive and consensus-based decision-making, support optimum utilisation of services, facilities and resources within the Partnership, and be collectively accountable for delivering against Partnership accountabilities as set out in the Health Service Partnership Policy and Guidelines.	• WDHS contributed to the development of the Health Service Partnerships strategic plan and provided input into the Elective Surgery Grant Program expression of interest • Through BWSRICs, WDHS received funding to pilot a Chemotherapy at Home program and is investigating ways to increase Hospital in the Home post-operative medical and surgical services • Worked effectively with the Barwon Public Health Unit to share information and coordinate the WDHS pandemic response • Supported the Primary Care Partnership to transition to the local Public Health Unit • Participated in the Elective Surgery Recovery and Reform program
Engage with the community to address the needs of patients, especially vulnerable Victorians whose care has been delayed due to the pandemic, and provide the necessary "catch-up" care to support them to get back on track.	• WDHS achieved its elective surgery blitz target of 195 NWAU for 2021-22 • Participating in Barwon South West Region Theatre Recovery and Reform project

STATEMENT OF PRIORITIES

Part A continued:

STRATEGIC PRIORITIES	OUTCOMES
Work collaboratively with your Health Service Partnership to: • implement the Better at Home initiative to enhance in-home and virtual models of patient care when it is safe, appropriate and consistent with patient preference. • improve elective surgery performance and ensure that patients who have waited longer than clinically recommended for treatment have their needs addressed as a priority.	○ Increased HITH activity for post surgery patients ○ Monitoring program in place for COVID patients to remain at home ○ Planned for the implementations of the Cancer at Home Program and increased access to telehealth for Allied Health appointments ○ At EOFY no patients outside their recommended timeframe for surgery
Address critical mental health demand pressures and support the implementation of mental health system reforms to embed integrated mental health and suicide prevention pathways for people with, or at risk of, mental illness or suicide through a whole-of system approach as an active participant in your Health Service Partnership and through your Partnership's engagement with Regional Mental Health and Wellbeing Boards	○ WDHS continued to lead the Southern Grampians Youth Live 4 Life (L4L) program, with 16 new crew members engaged from Year 9 at local secondary schools to help improve the mental health and wellbeing of young people in the region ○ Mental Health First Aid training through the L4L program was rolled out to 269 year 7 & 9 students, 193 year 10 & 12 students, as well as 80 adults ○ Our mental health team at WDHS has grown by 25% in the last two years to support improved access to services ○ WDHS is actively partnering with specialist services in the areas of youth mental health and lived experience to increase the number of programs in the Southern Grampians Shire Council ○ Specialist Dementia funding applied for, to provide more support for older people with very severe behavioural and psychological symptoms of dementia ○ Co-designed a framework for the delivery of peer led, evidence based mental health support in farming communities through the NCFH Mental Health for Ag project.
Embed the Aboriginal and Torres Strait Islander Cultural Safety Framework into your organisation and build a continuous quality improvement approach to improving cultural safety, underpinned by Aboriginal self-determination, to ensure delivery of culturally safe care to Aboriginal patients and families, and to provide culturally safe workplaces for Aboriginal employees.	○ Aboriginal Liaison Officer (ALO) employed to support access and cultural safety ○ Pathways developed to assist with referrals to the ALO ○ WDHS participated in both Close the Gap and NAIDOC Day events ○ Work underway to develop an 'Innovate' Reconciliation Action Plan ○ Cultural Awareness Competency added to the WDHS training platform (SOLLE) ○ Health Partnership artwork commissioned by local ACCHO (Winda Mara) from a local indigenous artist displayed across all WDHS campuses ○ Staff training on 'Asking the Question' underway ○ Developed an Aboriginal flag protocol for Sorry Business, in partnership with the ALO and community elders.

Part B: Key 2021/22 Health Service Performance Priorities

Key performance measure	Target	Result
HIGH QUALITY AND SAFE CARE		
Infection prevention and control		
Compliance with the Hand Hygiene Australia program	85%	91.9%
Percentage of healthcare workers immunised for influenza	92%	98%
Patient experience		
Victorian Healthcare Experience Survey – percentage of positive patient experience Quarter 1	95%	100%
Victorian Healthcare Experience Survey – percentage of positive patient experience Quarter 2	95%	88.8%
Victorian Healthcare Experience Survey – percentage of positive patient experience Quarter 3	95%	100%
Healthcare associated infections (HAI's)		
Rate of patients with surgical site infection	No Outliers	No Outliers
Rate of patients with ICU central-line-associated bloodstream infection (CLABSI)	Nil	Nil
Unplanned readmissions		
Unplanned readmissions to any hospital following a hip replacement	≤ 6%	2.2%
Maternity and Newborn		
Rate of singleton term infants without birth anomalies with APGAR score <7 to 5 minutes	≤ 1.4%	1.2%
Rate of severe fetal growth restriction (FGR) in singleton pregnancy undelivered by 40 weeks	≤ 28.6%	25.0%
Continuing Care		
Functional independence gain from an episode of rehabilitation admission to discharge relative to length of stay	≥ 0.645	2.704
STRONG GOVERNANCE, LEADERSHIP AND CULTURE		
Organisational culture		
People matter survey — Percentage of staff with an overall positive response to safety culture survey questions	62%	64 %

Part B: Key 2021/22 Health Service Performance Priorities

Key performance measure	Target	Result
TIMELY ACCESS TO CARE		
Emergency care		
Percentage of patients transferred from ambulance to emergency department within 40 minutes	90%	96%
Percentage of Triage Category 1 emergency patients seen immediately	100%	100%
Percentage of Triage Category 1 to 5 emergency patients seen within clinically recommended time	80%	80%
Percentage of emergency patients with a length of stay in the emergency department of less than four hours	81%	74%
Number of patients with a length of stay in the emergency department greater than 24 hours	0	2
Specialist clinics		
Percentage of urgent patients referred by a GP or external specialist who attended a first appointment within 30 days	100%	*N/A
Percentage of routine patients referred by GP or external specialist who attended a first appointment within 365 days	90%	*N/A
EFFECTIVE FINANCIAL MANAGEMENT		
Operating result ($m)	$0.00	$0.50
Average number of days to pay trade creditors	60 days	49 days
Average number of days to receive patient fee debtors	60 days	52 days
Adjusted current asset ratio	0.7 or 3% from health service base target	1.25
Actual number of days available cash, measured on the last day of each month	14 days	65.8 days
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June.	+/- 0.25	2.67

N/A * - Data not available

Part C: State Funding

FUNDING TYPE	Activity Achieved
CONSOLIDATED ACTIVITY FUNDING	
Acute admitted, subacute admitted, emergency services, non-admitted NWAU	7,917
ACUTE ADMITTED	
National Bowel Cancer Screening Program NWAU	40
Acute admitted DVA	65
SUBACUTE/NON-ACUTE, ADMITTED & NON-ADMITTED	
Subacute WIES - DVA	275
Transition Care - Bed days	692
Transition Care - Home days	1,083
AGED CARE	
Residential Aged Care	53,733
HACC	4,046
MENTAL HEALTH & DRUG SERVICES	
Mental Health Residential	1,095
PRIMARY HEALTH	
Community Health / Primary Care Programs	2,165
SMALL RURAL	
Small Rural Acute	99
Other specified funding	903
OTHER	
Health Workforce	24

LEGISLATIVE COMPLIANCE

Gender Equality Act (2020)

In accordance with the Act, WDHS has developed its Gender Equality Action Plan (GEAP), commencing with the collation and analysis of workforce baseline data, analysis of the People Matter Survey results and consultation with various key stakeholders. The GEAP has been endorsed by the WDHS Executive and submitted to the Gender Equality Commission.

Financial Management Act (1994)

In accordance with the *Direction of the Minister for Finance part 9.1.3 (IV)*, information requirements have been prepared and are available to the relevant Minister, Members of Parliament and the public on request.

Safe Patient Care Act (2015)

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

Local Jobs First Act (2003)

WDHS complies with the Local Jobs Act 2003. Administered by the Victorian Industry Participation Policy (VIPP), this supports Victorian businesses and workers by ensuring that small and medium size enterprises (SMEs) are given a full and fair opportunity to compete for both large and small government contracts, helping to create job opportunities, including for apprentices, trainees and cadets.

1/. The number and total value of contracts commenced and/or completed in the financial year to which the VIPP Plan was required:
WDHS completed a Local Jobs First (LJF) Industry Capability Network (ICN) Contestability Assessment for two projects in FY 2021-22 and one contract has commenced with a total value of $2.13M.

2/. The number and percentage of 'local content' committed under contracts that commenced in the reporting period where a VIPP Plan was not required (due to nil or limited contestability):
Nil to report

3/. The number of small and medium sized businesses engaged as either the principal contractor or as part of the supply chain:
The total number of small and medium sized businesses engaged: 12

4/. The percentage of 'local content' committed under contracts that commenced and/or completed in the reporting period to which a VIPP Plan was required split by projects:
State-wide based: 55.8%

5/. For contracts commenced, a statement of total VIPP Plan commitments (local content, employment, engagement of apprentices/trainees and skills/ technology transfer outcomes) achieved as a result of these contracts:
Total Employment Commitment for project: 2.71 Annualised Employee Equivalent (AEE), consisting of 1.47 Retained AEE and 1.24 Created.

6/. For contracts completed, a statement of total VIPP Plan outcomes (local content, employment, engagement of apprentices/trainees and skills/ technology transfer outcomes) achieved as a result of these contracts.
Nil Contracts completed for final plan outcome to be reported.

Carers Recognition Act (2012)

The *Carers Recognition Act 2012* recognises, promotes and values the role of people in care relationships. WDHS understands the different needs of people in care relationships and that care relationships bring benefits to the patients, their carers and to the community. WDHS takes all practicable measures to ensure that its employees, agents and carers have an awareness and understanding of the care relationship principles and this is reflected in our commitment to a model of patient and family centred care and to involving carers in the development and delivery of our services.

Freedom of Information Act (1982)

Access to documents and records held by WDHS may be requested under the Freedom of Information Act 1982. Consumers wishing to access documents should apply in writing to the FOI Officer at WDHS. This year 95 FOI requests were received, and all were granted in full.

Public Interest Disclosure Act (2012)

WDHS has in place appropriate procedures for disclosure in accordance with the *Public Interest Disclosure Act 2012*. No public interest disclosures were made under the Act in 2021/22.

Compliance with DataVic Access Policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, all data tables included in this Annual Report will be available at http://www.data.vic. gov.au/ in machine readable format.

National Competition Policy

All competitive neutrality requirements were met in accordance with Government costing policies for public hospitals.

Declarations of Pecuniary Interest

All necessary declarations have been completed. Refer to Note 8.4 of the Financial Statements.

Fees

WDHS charges fees in accordance with the Commonwealth Department of Health and Aged Care, the Commonwealth Department of Family Services and the Department of Health (Vic) directives, issued under Regulation 8 of the Hospital and Charities (Fees) Regulations 1986, as amended.

Building Act (1993)

All building works have been designed in accordance with DHHS Capital Development Guidelines and comply with the *Building Act 1993*, Building Regulations 2006 and Building Code of Australia relevant at the time of the works.

Infrastructure Projects

- Birches landscaping (completed June 2022)
- Lift refurbishment (completed June 2022)
- Generator synchronised switching upgrade (completed June 2022)
- Network refresh (completed April 2022)
- PA upgrade (completed January 2022)
- Medical imaging room refurbishment to accommodate new Breast Screen machine (completed May 2022)
- Installation of ED triage portable (completed October 2021)

Building Compliance

- Birches landscaping project - building permit issued December 2021
- Penshurst redevelopment - building permit issued January 2022.

Additional Information Available on Request

Consistent with FRD 22I (Section 6.19) the items listed below have been retained by WDHS and are available to the relevant Ministers, Members of Parliament and the public on request (subject to freedom of information requirements, if applicable):

(a) Declarations of pecuniary interests have been duly completed by all relevant officers;

(b) Details of shares held by senior officers as nominee or held beneficially;

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

(d) Details of changes in prices, fees, charges, rates and levies charged by the Health Service;

(e) Details of any major external reviews carried out on the Health Service;

(f) 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;

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

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

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

(j) 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;

(k) A list of major committees sponsored by the Health Service, the purposes of each committee and the extent to which those purposes have been achieved;

(l) Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

Financial Management Compliance Attestation

I, Anna Sweeney, on behalf of the Responsible Body, certify that the Western District Health Service has complied with the applicable Standing Directions 2018 under the *Financial Management Act 1994* and Instructions.

Anna Sweeney
BOARD PRESIDENT
23 August 2022

Attestation for Conflict of Interest

I, Rohan Fitzgerald, certify that the Western District Health Service has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of hospital circular 07/2017 Compliance reporting in health portfolio entities (Revised) and 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 Western District Health Service and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.

Rohan Fitzgerald
CHIEF EXECUTIVE
23 August 2022

LEGISLATIVE COMPLIANCE

Attestation on Data Integrity

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

Rohan Fitzgerald
CHIEF EXECUTIVE
23 August 2022

Integrity, Fraud and Corruption

I, Rohan Fitzgerald, certify that the Western District Health Service has put it place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Western District Health Service during the year.

Rohan Fitzgerald
ACCOUNTABLE OFFICER
23 August 2022

ACCOUNTABLE OFFICERS DECLARATION

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

The attached financial statements for Western District Health Service 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 2022 and the financial position of Western District Health Service at 30 June 2022.

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

We authorise the attached financial report for issue on this day.

Anna Sweeney
Chairperson

Hamilton
23 August 2022

Rohan Fitzgerald
Chief Executive

Hamilton
23 August 2022

Nicholas Starkie
Chief Finance and Accounting Officer

Hamilton
23 August 2022

Auditor General's Certificate

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Western District Health Service

Opinion	I have audited the financial report of Western District Health Service (the health service) which comprises the: • balance sheet as at 30 June 2022 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • board member's, accountable officer's and chief finance & accounting officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2022 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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

Auditor General's Certificate

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
19 September 2022

Dominika Ryan
as delegate for the Auditor-General of Victoria

DISCLOSURE INDEX

The 2021/22 Annual Report of the Western District Health Service is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

Legislation	Requirement	Page Ref
Ministerial Directions Report of Operations		
Charter and Purpose		
FRD 22	Manner of establishment and the relevant Ministers	Inside front cover, 2, 3
FRD 22	Purpose, functions, powers and duties	2
FRD 22	Nature and range of services provided	16
FRD 22	Activities, programs and achievements for the reporting period	4 - 8
FRD 22	Significant changes in key initiatives and expectations for the future	4 - 8
Management and Structure		
FRD 22	Organisational structure	19
FRD 22	Workforce data / employment and conduct principles	23
FRD 22	Occupational health and safety	23
Financial Information		
FRD 22	Summary of the financial results for the year	10 - 12
FRD 22	Significant changes in financial position during the year	10 - 12
FRD 22	Operational and budgetary objectives and performance against objectives	10 - 12
FRD 22	Subsequent events	68
FRD 22	Details of consultancies under $10,000	13
FRD 22	Details of consultancies over $10,000	13
FRD 22	Disclosure of ICT expenditure	13
Legislation		
FRD 22	Application and operation of Freedom of Information Act 1982	34
FRD 22	Compliance with building and maintenance provisions of Building Act 1993	35
FRD 22	Application and operation of Public Interest Disclosure Act (updated 2020/21)	34
FRD 22	Statement on National Competition Policy	35
FRD 22	Application and operation of Carers Recognition Act 2012	34
FRD 22	Summary of the entity's environmental performance	14-15
FRD 22	Additional information available on request	35

Other relevant reporting directives		Page Ref
FRD 25	Local Jobs First disclosures	34
SD 5.1.4	Financial Management Compliance Attestation	35
SD 5.2.3	Declaration in report of operations	37
Other relevant reporting directives		
	Attestation on Data Integrity	36
	Attestation on Managing Conflicts of Interest	35
	Attestation on Integrity, Fraud and Corruption	36

Other reporting requirements	
Reporting of outcomes from Statement of Priorities 2021/22	29 - 33
Occupational violence reporting	23
Gender Equality Act	34
Reporting obligations under the Safe Patient Care Act 2015	34
Reporting of compliance regarding car parking fees (if applicable)	N/A

Comprehensive Operating Statement For the Financial Year Ended 30 June 2022

	Note	Total 2022 $'000	Total 2021 $'000
Revenue and Income from Transactions			
Operating Activities	2.1	100,079	91,895
Non-operating Activities	2.1	134	270
Share of revenue from joint operations	8.7	1,625	1,519
Total Revenue and Income from Transactions		**101,838**	**93,684**
Expenses from Transactions			
Employee Expenses	3.1	(72,388)	(66,350)
Supplies and consumables	3.1	(14,824)	(13,343)
Depreciation and Amortisation	4.5	(7,975)	(7,965)
Share of expenditure from joint operations	8.7	(1,542)	(1,568)
Other Operating Expenses	3.1	(8,815)	(8,285)
Other Non-operating expenses	3.1	(96)	(114)
Total Expenses from Transactions		**(105,640)**	**(97,625)**
Net Result from Transactions - Net Operating Balance		**(3,802)**	**(3,941)**
Other Economic Flows included in Net Result			
Net Gain/(Loss) on Sale of Non-Financial Assets	3.2	64	47
Net Gain/(Loss) on financial instruments at fair value	3.2	(25)	73
Other Gain/(Loss) from Other Economic Flows	3.2	(231)	1,738
Share of Other Economic Flows from Joint Operation	3.2	-	(10)
Total Other Economic Flows included in Net Result		**(192)**	**1,848**
Net Result for the year		**(3,994)**	**(2,093)**
Other Comprehensive Income			
Items that will not be reclassified to Net Result			
Changes to property, plant and equipment revaluation surplus	4.2 (b)	13,976	-
Changes to Value of Financial Assets Classified through Other Comprehensive income		1	230
Total Other Comprehensive Income		**13,977**	**230**
Comprehensive result for the year		**9,983**	**(1,863)**

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

Balance Sheet As at 30 June 2022

	Note	Total 2022 $'000	Total 2021 $'000
Current assets			
Cash and cash equivalents	6.2	51,038	45,269
Receivables	5.1	2,089	1,945
Investments and other financial assets	4.1	464	463
Inventories	4.6	165	131
Prepaid expenses		553	540
Total current assets		**54,309**	**48,348**
Non-current assets			
Receivables	5.1	4,694	2,312
Investments and other financial assets	4.1	6,309	5,906
Investments accounted for using the equity method	8.8	-	114
Property, plant & equipment	4.2(a)	147,291	137,762
Right of use assets	4.3(a)	952	900
Total non-current assets		**159,246**	**146,994**
TOTAL ASSETS		**213,555**	**195,342**
Current liabilities			
Payables	5.2	12,560	8,817
Borrowings	6.1	317	326
Provisions	3.3	15,633	12,973
Other current liabilities	5.3	20,542	19,267
Total current liabilities		**49,052**	**41,383**
Non-current liabilities			
Borrowings	6.1	492	483
Provisions	3.3	1,209	856
Total non-current liabilities		**1,701**	**1,339**
TOTAL LIABILITIES		**50,753**	**42,722**
NET ASSETS		**162,802**	**152,620**
EQUITY			
Property, plant & equipment revaluation surplus	4.4	111,490	97,514
Financial asset at fair value through other comprehensive income revaluation reserve	SCE	137	136
Restricted specific purpose surplus	SCE	26,263	14,050
Contributed capital	SCE	49,535	49,535
Accumulated surpluses/(deficits)	SCE	(24,623)	(8,615)
TOTAL EQUITY		**162,802**	**152,620**

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

Financial Statements

Statement of Changes in Equity for the Year Ended 30 June 2022

	Property, Plant & Equipment Revaluation Surplus	Financial Asset Through Other Comprehensive Income Revaluation Reserve	Restricted Specific Purpose Reserve	Contributed Capital	Accumulated Surplus/ (Deficit)	Total
	$'000	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2020	**97,514**	**(94)**	**11,736**	**49,535**	**(4,208)**	**154,483**
Net result for the year	-	-	-	-	(2,093)	(2,093)
Other comprehensive income for the year	-	230	-	-	-	230
Transfer to accumulated surplus	-	-	2,314	-	(2,314)	-
Balance at 30 June 2021	**97,514**	**136**	**14,050**	**49,535**	**(8,615)**	**152,620**
Net result for the year	-	-	-	-	(3,994)	(3,994)
Other comprehensive income for the year	13,976	1	-	-	-	13,977
Transfer to accumulated surplus	-	-	12,213	-	(12,014)	199
Balance at 30 June 2022	**111,490**	137	**26,263**	49,535	**(24,623)**	**162,802**

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

Cash Flow Statement For the Year Ended 30 June 2022

	Note	Total 2022 $'000	Total 2021 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating grants from government		82,061	79,024
Capital grants from government		2,363	2,878
Patient and resident fees received		6,149	6,448
Donations and bequests received		840	1,473
GST received from/(paid to) ATO		(187)	(80)
Interest received		221	210
Dividend received		36	64
Other receipts		5,377	5,060
Total receipts		**96,860**	**95,077**
Employee expenses paid		(49,945)	(47,500)
Non salary labour costs		(19,855)	(18,100)
Payments for supplies & consumables		(11,780)	(13,486)
Finance costs		(5)	(6)
Other payments		(8,948)	(8,850)
Total payments		**(90,533)**	**(87,942)**
NET CASH FLOW FROM OPERATING ACTIVITIES	8.1	**6,327**	**7,135**
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale/(Purchase) of investments		(404)	(60)
Payments for non-financial assets		(3,269)	(3,120)
Proceeds from sale of non-financial assets		169	94
NET CASH FLOW FROM/(USED IN) INVESTING ACTIVITIES		**(3,504)**	**(3,086)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Net Receipt/(Payment) of Bonds		3,165	139
Repayment of borrowings		(219)	(194)
NET CASH FLOW FROM/(USED IN) FINANCING ACTIVITIES		**2,946**	**(55)**
NET INCREASE IN CASH AND CASH EQUIVALENTS HELD		**5,769**	**3,994**
Cash and cash equivalents at beginning of financial year		**45,269**	**41,275**
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	6.2	**51,038**	**45,269**

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

CONTENTS

Note 1: Basis of preparation

Structure

1.1 Basis of preparation of the financial statements
1.2 Impact of COVID-19 pandemic
1.3 Abbreviations and terminology used in the financial statements
1.4 Joint arrangements
1.5 Key accounting estimates and judgements
1.6 Accounting standards issued but not yet effective
1.7 Goods and Services Tax (GST)
1.8 Reporting entity

Note 1: Basis of preparation

These financial statements represent the audited general purpose financial statements for Western District Health Service for the year ended 30 June 2022. The report provides users with information about Western District Health Service's 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.

"Western District Health Service 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 Western District Health Service operates on a fund accounting basis and maintains three funds: Operating, Specific Purpose and Capital Funds. The Western District Health Service's Capital and Specific Purpose Funds include:

- Donated funds held
- Capital reserves for capital projects

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 8.10 Economic Dependency).

The financial statements are in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Western District Health Service and its controlled entities on 24 August 2022.

Note 1.2 Impact of COVID-19 pandemic

In March 2020 a state of emergency was declared in Victoria due to the global coronavirus pandemic, known as COVID-19. On 2 August 2020 a state of disaster was added with both operating concurrently. The state of disaster in Victoria concluded on 28 October 2020 and the state of emergency concluded on 15 December 2021.

The COVID-19 pandemic has created economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by the health service at the reporting date. Management recognises that is difficult to reliably estimate with certainty, the potential impact of the pandemic after the reporting date on the health service, its operations, its future results and financial position.

In response to the ongoing pandemic, Western District Health Service has:

- introduced restrictions on non-essential visitors
- greater utilisation of telehealth services
- implemented reduced visitor hours
- deferred elective surgery and reduction in activity
- performed COVID-19 testing
- established and operated COVID-19 vaccination clinics
- changed infection control practices
- implemented work from home arrangements where appropriate.

Where financial impacts of the pandemic are material to Western District Health Service, they are disclosed in the explanatory notes. For Western District Health Service, this includes:

- Note 2: Funding delivery of our services
- Note 3: The cost of delivering services.
- Note 4: Key assets to support service delivery
- Note 5: Other assets and liabilities
- Note 6: How we finance our operations.

Note 1.3 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 of 1994
FRD	Financial Reporting Direction
SD	Standing Direction
VAGO	Victorian Auditor General's Office
WIES	Weighted Inlier Equivalent Separation

Note 1.4 Joint arrangements

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

Western District Health Service has the following joint arrangements:

- South West Alliance of Rural Health

Details of the joint arrangements are set out in Note 8.7. Items of revenue and expense are incorporated into the notes however are shown separately as share of revenue from joint operations and share of expenditure from joint operations in the Comprehensive Operating Statement.

Note 1.5 Key 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 accounting policies and significant management judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and are disclosed in further detail throughout the accounting policies.

Note 1.6 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 Western District Health Service and their potential impact when adopted in future periods is outlined below:

Standard	Adoption Date	Impact
AASB 17: insurance Contracts	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2020-1: Amendments to Australian A ccou nting Standards - Ciassrfication ofi. iabmties as Current or Non-Current	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2020-3: Amendments to Australian Accounting Standards - Annual improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2021-2: *Amendments to Australian Accounting Standards - Disciosure of Accounting Policies and Definitions of Accounting Estimates.*	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2021-5: *Amendments to Australian Accounting Standards - Deferred Tax related to Assets and Liabilities arising from a Single Transaction*	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2021-6: *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies:* *Tier 2 and Other Australian Accounting Standards*	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2021-7: *Amendments to Austraiian Accounting Standards - Effective Date ofAmendmeni3 to AASB 10 and AASB 128 and Editorial Corrections*	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.

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

Note 1.7 Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense

Receivables and payables are stated inclusive of the amount of GST receivable or payable. 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 presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

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

Note 1.8 Reporting entity

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

Its principal address is:
20 Foster Street
Hamilton, Victoria, 3300

A description of the nature of Western District Health Service's 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

Western District Health Service's overall objective is to deliver programs and services that support and enhance the wellbeing of all Victorians. Western District Health Service is predominantly funded by grant funding for the provision of outputs. Western District Health Service 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

Telling the COVID-19 story

Revenue recognised to fund the delivery of our services increased during the financial year which was partially attributable to the COVID-19 Coronavirus pandemic.

Activity Based Funding decreased as the level of activity agreed in the Statement of Priorities couldn't be delivered due to reductions in the number of patients being treated at various times throughout the financial year.

This was offset by funding provided by the Department of Health to compensate for reductions in revenue and to cover certain direct and indirect COVID-19 related costs including:

- increased staffing costs to service the vaccination hubs and the in-house COVID-19 screening
- pathology testing costs due to COVID-19 tests
- increased personal protective equipment costs

Funding provided included:

- COVID-19 grants which funded additional expenses directly attributable to COVID-19 including provision of COVID-19 testing and vaccinations, and preventative measures to minimise the risk of spread within the health service and the community.
- State repurposed grants to fund the reduction in revenue due to a decrease in acute patient activity and revenue.
- Additional elective surgery funding.
- Funding received that compensated the health service for foregone revenue resulting from restricted ability to deliver services that generate revenue, including residential aged care, cafeteria operations and rental from visiting clinicians and organisations.

For the year ended 30 June 2022, the COVID-19 pandemic has impacted Western District Health Service's ability to satisfy its performance obligations contained within its contracts with customers. Western District Health Service received indication there would be no obligation to return funds to each relevant funding body where performance obligations had not been met.

This resulted in approximately $2,889,185 being recognised as income for the year ended 30 June 2022 (2021: $868,100) which would have otherwise been recognised as a contract liability in the Balance Sheet until subsequent years when underlying performance obligations were fulfilled. The impact of contract modifications obtained for Western District Health Service's most material revenue streams, where applicable, is disclosed within this note.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key Judgement and estimates	Description
Identifying Key performance	Western District Health Service applies significant judgment when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficientlv specific and enforceable performance obligations. If this criteria is met, the contract/fu nding agreement is treated as a contract with a customer, requiring Western District Health Service to recognise revenue as or when the health service transfers promised goods or services to customers. If this criteria is not met, funding is recognised immediatelv in the net result from operations.
Determining timing of revenue recognition	Western District Health Service applies significant 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 obiigation is either satisfied at a point in time or over time.
Determining time of capital grant income recognition	Western District Health Service applies significant 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 ofthe stage of completion.

Note 2.1: Revenue and income from transactions

Operating Activities	Total 2022 $'000	Total 2021 $'000
Revenue from contracts with customers		
Government Grants (State) - Operating	50,081	40,090
Government Grants (Commonwealth) - Operating	10,981	10,351
Patient and Resident Fees	6,271	6,159
Private Practice Fees	32	-
Commercial Activities i	3,137	3,508
Total revenue from contracts with customers	**70,502**	**60,108**
Other sources of income		
Government Grants (State) - Operating	18,178	21,955
Government Grants (Commonwealth) - Operating	7,200	6,107
Government Grants (State) - Capital	896	1,372
Government Grants (Commonwealth) - Capital	948	1,018
Capital Donations	840	811
Assets received free of charge or for nominal consideration	1,114	662
Other Revenue from Operating Activities (including non-capital donations)	1,903	1,377
Total Other sources of income	**31,079**	**33,302**
Total revenue and income from operating activities	**101,581**	**93,410**
Non-operating activities		
Income from other sources		
Capital Interest	55	50
Other Interest	166	160
Dividends	36	64
Total income from other sources	**257**	**274**
Total revenue and income from transactions	**101,838**	**93,684**

i. Commercial activities represent business activities which the health service enters into to support their operations.

Note 2.1: Revenue and income from transactions

	Total 2022 $'000	Total 2021 $'000
Western District Health Service disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers		
At a point in time	67,365	56,600
Over time	3,137	3,508
	70,502	**60,108**

How we recognise revenue and income from operating activities

Government operating grants

To recognise revenue, Western District Health Service assesses 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 the time or over time when services are rendered.

If a contract liability is recognised, Western District Health Service recognises revenue in profit or loss as and when it satisfies its obligations under the contract, unless a contract modification is entered into between all parties. A contract modification may be obtained in writing, by oral agreement or implied by customary business practices.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations in accordance with AASB 1058 - income for not-for-profit entities, 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 contracts with customers, the 'customer' is typically a funding body, who is the party that promises funding in exchange for Western District Health Service's goods or services. Western 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.

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

Government grant	Performance obligation
Activity Based Funding (ABF) paid as Weighted Inlier Equivalent Separation (WIES) casemix	The performance obligations for ABF are the number and mix of patients admitted to hospital (defined as 'casemix') in accordance with the levels of activity agreed to, with the Department of Health in the annual Statement of Priorities. Revenue is recognised at a point in time, which is when a patient is discharged, in accordance with the WIES activity when an episode of care for an admitted patient is completed. WIES activity is a cost weight that is adjusted for time spent in hospital, and represents a relative measure of resource use for each episode of care in a diagnosis related group.
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	NWAU funding commenced 1 July 2021 and supersedes WIES for acute, sub-acute and state-wide services (which includes specified grants, state-wide services and teaching and training). Services not transitioning at this time include mental health and small rural services. NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid. The performance obligations for NWAU are the number and mix of dmissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity. Revenue is recognised at point in time, which is when a patient is discharged.
Residential Aged Care grants	The funding is provided for the provision of care for aged care residents within facilities at Western District Health Service. The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility.
Department of Health grants linked to Statement of Priorities	Funding is received from Department of Health that have performance obligations linked to the Statement of Priorities agreed upon between the health service and DH. The performance obligation is a requirement to provide a stipulated number of service contacts or hours of service delivery. Revenue is recognised over time as the services are delivered.

Capital Grants

Where Western District Health Service 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 Western District Health Service's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Patient and resident fees

Patient and resident fees are charges that can be levied on patients for some services they receive. Patient and resident fees are recognised at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

Private practice fees

Private practice fees include recoupments from various private practice organisations for the use of hospital facilities. Private practice fees are recognised over time as the performance obligation, the provision of facilities, is provided to customers.

Commercial activities

Revenue from commercial activities includes items such as rental property income, share of jointly controlled operations revenue, cafeteria and catering income. Commercial activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

How we recognise revenue and income from non-operating activities

Rental income – investment properties

Rental income from investment properties is recognised on a straight-line basis over the term of the lease, unless another systematic basis is more representative of the pattern of use of the underlying asset.

Where a lease incentive is provided to a lessee, this is considered an integral part of the net consideration agreed for the use of the lease asset and therefore the incentive is recognised as a reduction of rental income over the period to which it relates.

Dividend Revenue

Dividend revenue is recognised when the right to receive payment is established. Dividends represent the income arising from Western District Health Service's investments in financial assets.

Interest Revenue

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield of the financial asset, which allocates interest over the relevant period.

Note 2.1(b): Fair value of assets and services received free of charge or for nominal consideration

	Total 2022 $'000	Total 2021 $'000
Personal Protective Equipment	733	621
Medical Equipment assets	381	-
Contributions by Volunteers	-	41
Total fair value of assets and services received free of charge or for nominal consideration	**1,114**	**662**

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 Western District Health Service 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.

Note 2.1(b): Fair value of assets and services received free of charge or for nominal consideration (cont.)

Personal protective equipment

In order to meet the State of Victoria's health system supply needs during the COVID-19 pandemic, the purchasing of essential personal protective equipment (PPE) and other essential plant and equipment was centralised.

The general principles of the State Supply Arrangement were that Health Share Victoria sourced, secured and agreed terms for the purchase of the PPE products, funded by the Department of Health, while Monash Health took delivery, and distributed an allocation of the products to Western District Health Service as resources provided free of charge. Health Share Victoria and Monash Health were acting as an agent of the Department of Health under this arrangement.

Contributions

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

On initial recognition of the asset, Western District Health Service recognises related amounts being contributions by owners, lease liabilities, financial instruments, provisions and revenue or contract liabilities arising from a contract with a customer.

Western District Health Service recognises income immediately in the profit or loss as the difference between the initial fair value of the asset and the related amounts.

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 Western District Health Service as a capital contribution transfer.

Voluntary Services

Western District Health Service 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 DH makes some payments on behalf of Western District Health Service as follows:

Government grant	Performance obligation
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Western District Health Service which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.

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 recorded.

Structure

3.1 Expenses from transactions

3.2 Other Economic Flows

3.3 Employee Benefits in the Balance Sheet

3.4 Superannuation

Telling the COVID-19 story

Expenses incurred to deliver our services increased during the financial year which was partially attributable to the COVID-19 Coronavirus pandemic.

Additional costs were incurred to deliver the following additional services:

- establish facilities within Western District Health Service for the treatment of suspected and admitted COVID patients resulting in an increase in employee costs, additional equipment purchases and measures to minimise exposure risks.
- implement COVID safe practices throughout Western District Health Service including increased cleaning, increased security, consumption of personal protective equipment provided as resources free of charge, screening of staff and visitors upon entry to any of Western District Health Service's sites.
- establish COVID-19 testing facilities for staff and the community, resulting in an increase in employee costs and consumables.
- establish vaccination clinics to administer vaccines to staff and the community resulting in an increase in employee costs, additional equipment purchased, signage and appropriate traffic management facilities.
- Laboratory testing pathology services increased due to COVID-19 testing requirements.

Key Judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Classifying employee benefit liabilities	Western District Health Service applies significant judgment when classifying its employee benefit liabilities. Employee benefit liabilities are classified as a current liability if Western District Health Service 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. Employee benefit liabilities are classified as a non-current liability if Western District Health Service 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.
Measuring employee benefit liabilities	Western District Health Service applies significant judgment when measuring its employee benefit liabilities. The health service applies judgement to determine when it expects its employee entitlements to be paid. 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. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

Note 3.1: Expenses from Transactions

	Total 2022 $'000	Total 2021 $'000
Salaries and Wages	52,562	48,902
On-Costs	14,104	12,260
Agency Expense	775	561
Fee for Service Medical Officer Expenses	4,976	4,743
Workcover Premium	679	536
Total employee expenses	**73,096**	**67,002**
Drug Supplies	2,497	2,764
Medical and Surgical Supplies (Including Prosthesis)	4,212	5,472
Diagnostic and Radiology Supplies	1,750	1,591
Other Supplies and Consumables	6,866	4,122
Total supplies and consumables	**15,325**	**13,949**
Finance Costs	5	6
Total finance costs	**5**	**6**
Other Administrative Expenses	4,615	4,453
Total other administrative expenses	**4,615**	**4,453**
Fuel, Light, Power and Water	1,407	1,318
Repairs and Maintenance	723	856
Maintenance Contracts	637	498
Medical Indemnity Insurance	1,098	1,074
Expenses related to leases of low value assets	298	165
Expenditure for capital purposes	187	65
Total other operating expenses	**4,350**	**3,976**
Total operating expenses	**97,391**	**89,386**
Depreciation (refer Note 4.5)	8,153	8,125
Total depreciation	**8,153**	**8,125**
Bad and doubtful debts expense	96	114
Total other non-operating expenses	**96**	**114**
Total non-operating expenses	**8,249**	**8,239**
Total expenses from transactions	**105,640**	**97,625**

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; and
- Work cover premium.

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); and
- finance charges in respect of finance leases which are recognised in accordance with AASB 16 Leases.

Other operating expenses

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

- Fuel, light and power
- Repairs and maintenance
- Other administrative expenses

The DH also makes certain payments on behalf of Western District Health Service. These amounts have been brought to account as grants in determining the operating result for the year by recording them as revenue and also recording the related 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.

Expenditure for capital purposes represents expenditure related to the purchase of assets that are below the capitalisation threshold.

Note 3.2: Other economic flows

	Total 2022 $'000	Total 2021 $'000
Net gain/(loss) on disposal of property plant and equipment	64	47
Total net gain/(loss) on non-financial assets	**64**	**47**
Allowance for impairment losses of contractual receivables	(25)	75
Net gain/(loss) from fair value movement in loan	-	(2)
Total net gain/(loss) on financial instruments	**(25)**	**73**
Share of net profits/(losses) of associates, excluding dividends	-	(10)
Total share of other economic flows from joint arrangements	**-**	**(10)**
Change in ownership interest of joint venture	2	(4)
Net gain/(loss) arising from revaluation of long service liability	(233)	1,742
Total other gains/(losses) from other economic flows	**(231)**	**1,738**
Total other gains/(losses) from economic flows	**(192)**	**1,848**

Note 3.2: Other economic flows (cont.)

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 rate; and
- reclassified amounts relating to equity instruments from the reserves to retained surplus/(deficit) due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets.

Net gain/ (loss) on non-financial assets

Net gain/ (loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

- Net gain/ (loss) on disposal of non-financial assets (Refer to Note 4.2 Property plant and equipment.)
- Any gain or loss on the disposal of non-financial assets is recognised at the date of disposal.

Net gain/ (loss) on financial instruments

Net gain/ (loss) on financial instruments at fair value includes:

- Realised and unrealised gains and losses from revaluations of financial instruments at fair value;
- impairment and reversal of impairment for financial instruments at amortised cost (refer to Note 7.1 Investments and other financial assets); and
- disposals of financial assets and derecognition of financial liabilities.

Note 3.3: Employee benefits in the balance sheet

	Total 2022 $'000	Total 2021 $'000
Current employee benefits and related on-costs		
Annual leave		
- Unconditional and expected to be settled wholly within 12 months (i)	4,656	4,255
	4,656	**4,255**
Long service leave		
- Unconditional and expected to be settled wholly within 12 months (i)	1,185	795
- Unconditional and expected to be settled wholly after 12 months (ii)	7,233	5,890
	8,418	**6,685**
Accrued days off		
- Unconditional and expected to be settled within 12 months (i)	223	165
	223	**165**
Provisions related to employee benefit on-costs		
- Unconditional and expected to be settled wholly within 12 months (i)	1,454	1,167
- Unconditional and expected to be settled after 12 months (ii)	882	701
	2,336	**1,868**
Total current employee benefits and related on-costs	**15,633**	**12,973**
Non-current employee benefits and related on-costs		
Conditional long service leave	1,079	778
Provisions related to employee benefit on-costs (ii)	130	78
Total non-current employee benefits and related on-costs	**1,209**	**856**
Total employee benefits and related on-costs	**16,842**	**13,829**

Notes:
(i) The amounts disclosed are nominal amounts
(ii) The amounts disclosed are discounted to present values

Note 3.3 (a) Employee benefits and related on-Costs

	Total 2022 $'000	Total 2021 $'000
Current employee benefits and related on-costs		
Unconditional long service leave entitlements	9,300	7,386
Unconditional annual leave entitlements	6,110	5,422
Unconditional accrued days off	223	165
Total current employee benefits and related on-costs	**15,633**	**12,973**
Non-current employee benefits and related on-costs		
Conditional long service leave entitlements	1,209	856
Total non-current employee benefits and related on-costs	**1,209**	**856**
Total employee benefits and related on-costs	**16,842**	**13,829**
Attributable to:		
Employee benefits	15,517	11,883
Provision for related on-costs	1,325	1,946
Total employee benefits and related on-costs	**16,842**	**13,829**

Note 3.3 (b) Provision for employee benefits and related on-costs movement schedule

	Total 2022 $'000	Total 2021 $'000
Carrying amount at start of year	**13,829**	**14,619**
Provision made during the year		
- Revaluations	(316)	(1,742)
- Expense recognising employee service	8,797	6,320
Settlement made during the year	(5,468)	(5,368)
Carrying amount at end of year	**16,842**	**13,829**

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 it 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 the health service does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for wages and salaries and annual leave are measured at:

- Nominal value – if the health service expects to wholly settle within 12 months; or
- Present value – if the health service does not expect to wholly settle within 12 months.

Long service leave (LSL)

Liability for 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 health service does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if the health service expects to wholly settle within 12 months; or
- Present value – where the entity does not expect to settle a component of this current liability within 12 months

Conditional LSL 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.

On-costs related to employee expense

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

Note 3.4: Superannuation

	Paid Contribution for the year		Contribution Outstanding at Year End	
	Total 2022 $'000	Total 2021 $'000	Total 2022 $'000	Total 2021 $'000
(i) Defined benefit plans: [i]				
First State Super	105	109	-	-
Defined contribution plans:				
First State Super	2,914	2,852	-	-
HESTA	1,448	1,273	-	-
Other	1,011	786	-	-
Total	**5,478**	**5,020**	**-**	**-**

(i) 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 the Health Service are entitled to receive superannuation benefits and the Health Service contributes to both defined benefit and defined contribution plans.

Defined benefit superannuation plans

The 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 Western District Health Service to the superannuation plans in respect of the services of current Western District Health Service 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.

Western District Health Service does not recognise any unfunded defined benefit liability in respect of the plans because the hospital 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 Department of Treasury and Finance 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 Western District Health Service.

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

Defined contribution superannuation plans

In relation to defined contribution (i.e. accumulation) superannuation plans, the associated expense 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 Western District Health Service are disclosed above.

Note 4: Key assets to support service delivery

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

Structure

4.1 Investments & Other Financial Assets
4.2 Property, plant & equipment
4.3 Right-of-use assets
4.4 Revaluation surplus
4.5 Depreciation and amortisation
4.6 Inventories
4.7 Impairment of assets

Telling the COVID-19 story

Assets used to support the delivery of our services during the financial year were not materially impacted by the COVID-19 Coronavirus pandemic.

Note 4: Key assets to support service delivery (cont.)

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Estimating useful life of property, plant and equipment	Western District Health Service 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, residual value and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Estimating useful life of right-of use assets	The useful life of each right-of-use asset is typically the respective lease term, except where the health service is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset. Western District Health Service applies significant judgement to determine whether or not it is reasonably certain to exercise such purchase options.
Estimating restoration costs at the end of a lease	Where a lease agreement requires Western District Health Service to restore a right-of-use asset to its original condition at the end of a lease, the health service estimates the present value of such restoration costs. This cost is included in the measurement of the right-of-use asset, which is depreciated over the relevant lease term.

Key judgements and estimates	Description
Identifying indicators of impairment	At the end of each year, Western District Health Service 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. The health service considers a range of information when performing its assessment, including considering: • If an asset's value has declined more than expected based on normal use • If a significant change in technological, market, economic or legal environment which adversely impacts the way the health service uses an asset • If an asset is obsolete or damaged • 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 • If the performance of the asset is or will be worse than initially expected. Where an impairment trigger exists, the health services applies significant judgement and estimate to determine the recoverable amount of the asset.

Note 4.1: Investments and other financial assets

	Operating Fund		Specific Purpose Fund		Capital Fund		Total	
	Total 2022 $'000	Total 2021 $'000	Total 2022 $'000	Total 2021 $'000	Total 2022 $'000	Total 2021 $'000	Total 2022 $'000	Total 2021 $'000
CURRENT								
Amortised Cost								
Aust. Dollar Term Deposits > 3 months (i)	-	-	-	-	464	463	464	463
Total Current	**-**	**-**	-	-	**464**	**463**	**464**	**463**
NON CURRENT								
Amortised Cost								
Term Deposit								
Aust. Dollar Term Deposits > 12 months	4,234	3,840	-	-	9	9	4,243	3,849
Fair Value Through Other Comprehensive Income								
Equities and Managed Investment Schemes								
Australian Listed Equity Securities [ii]	-	-	2,066	2,057	-	-	2,066	2,057
Total Non Current	4,234	3,840	**2,066**	**2,057**	**9**	**9**	**6,309**	**5,906**
TOTAL INVESTMENTS AND OTHER FINANCIAL ASSETS	**4,234**	**3,840**	**2,066**	**2,057**	**473**	472	**6,773**	**6,369**
Represented by:								
Health Service Investments	4,234	3,840	2,066	2,057	473	472	6,773	6,369
TOTAL INVESTMENTS AND OTHER FINANCIAL ASSETS	**4,234**	**3,840**	**2,066**	**2,057**	473	472	**6,773**	**6,369**

Notes:

(i) Term deposits under 'Aust. Dollar Term Deposits > 3 months' class include only term deposits with maturity greater than 90 days.

(ii) The Health Service designated all its equities and managed investment schemes at fair value through other comprehensive income. Therefore all equities and managed investments are classified as non-current.

How we recognise investments and other financial assets

Western District Health Service's investments and other financial assets are made in accordance with Standing Direction 3.7.2 - Treasury Management, including the Central Banking System.

Western District Health Service manages its investments and other financial assets in accordance with an investment policy approved by the Board.

Investments are recognised when Western District Health Service enters into a contract to either purchase or sell the investment (i.e. when it becomes a party to the contractual provisions to the investment). Investments are initially measured at fair value, net of transaction costs.

Western District Health Service classifies its other financial assets between current and non-current assets based on the Board's intention at balance date with respect to the timing of disposal of each asset. Term deposits with original maturity dates of three to twelve months are classified as current, whilst term deposits with original maturity dates in excess of 12 months are classified as non-current.

Western District Health Service assesses at each balance sheet date whether a financial asset or group of financial assets is impaired.

All financial assets, except for those measured at fair value through the Comprehensive Operating Statement are subject to annual review for impairment.

Note 4.2: Property, plant & equipment

(a) Gross carrying amount and accumulated depreciation

	Total 2022 $'000	Total 2021 $'000
Land at fair value - Crown	5,046	3,230
Land at fair value - Freehold	1,546	1,546
Total Land at fair value	**6,592**	**4,776**
Buildings		
Buildings Under Construction at cost	2,746	1,344
Buildings at fair value	146,293	134,101
Less acc'd depreciation	(19,634)	(13,075)
Landscaping Improvements at fair value	2,014	2,013
Less acc'd depreciation	(199)	(133)
Total Buildings at fair value	**131,220**	**124,250**
Plant and Equipment at fair value		
Plant and Equipment at fair value	7,168	7,028
Less acc'd depreciation	(2,922)	(2,649)
Total Plant and Equipment at fair value	**4,246**	**4,379**
Medical Equipment at fair value		
Medical Equipment at fair value	10,879	10,169
Less acc'd depreciation	(7,439)	(7,030)
Total Medical Equipment at fair value	**3,440**	**3,139**
Computers and Communication at fair value		
Computers and Communication at fair value	2,872	1,880
Less acc'd depreciation	(1,420)	(1,203)
Right of use Computers and Communication at fair value	897	1,007
Less acc'd depreciation	(334)	(315)
Total Computers and Communication at fair value	**2,015**	**1,369**
Furniture and Fittings at fair value		
Furniture and Fittings at Fair Value	1,449	1,444
Less acc'd depreciation	(1,301)	(1,235)
Total Furniture and Fittings at fair value	**148**	**209**
Motor Vehicles at fair value		
Motor Vehicles at fair value	1,608	1,796
Less acc'd depreciation	(1,415)	(1,464)
Right of use Motor Vehicles at fair value	457	217
Less acc'd depreciation	(68)	(9)
Total Motor Vehicles at fair value	**582**	**540**
Total Property, Plant and Equipment	**148,243**	**138,662**

Note 4.2: Property, plant & equipment

(b) Reconciliations of the carrying amounts of each class of asset

	Notes	Land	Buildings	Plant & Equipment	Medical Equipment	Computers & Communication	Furniture & Fittings	Motor Vehicles	Assets Under Construction	Total
		$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2020		**4,776**	**129,322**	**4,285**	**2,595**	**693**	**594**	**559**	**311**	**143,135**
Additions		-	210	374	1,154	597	101	230	1,033	3,699
Net Transfers between Classes		-	-	-	-	350	(350)	-	-	-
Disposals		-	-	-	(29)	-	-	(18)	-	(47)
Depreciation	4.5	-	(6,626)	(280)	(581)	(271)	(136)	(231)	-	(8,125)
Balance at 30 June 2021		**4,776**	**122,906**	**4,379**	**3,139**	**1,369**	**209**	**540**	**1,344**	**138,662**
Additions		-	35	165	927	1,036	5	293	1,402	3,863
Revaluation		1,816	12,160	-	-	-	-	-	-	13,976
Net Transfers between Classes		-	-	-	-	-	-	-	-	-
Disposals		-	-	(21)	(36)	-	-	(48)	-	(105)
Depreciation	4.5	-	(6,627)	(277)	(590)	(390)	(66)	(203)	-	(8,153)
Balance at 30 June 2022		**6,592**	**128,474**	**4,246**	**3,440**	**2,015**	**148**	**582**	**2,746**	**148,243**

Land and buildings and leased assets carried at valuation

The Valuer-General Victoria undertook to re-value all of Western District Health Service's owned and leased 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 effective date of the valuation for both land and buildings was 30 June 2019.

How we recognise property, plant and equipment

Property, plant and equipment are tangible items that are used by Western District Health Service 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.

Note 4.2: Property, plant & equipment (cont.)

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 (excluding right-of-use assets) 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 below.

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, Western District Health Service performs 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%, Western District Health Service would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of Western District Health Service's property, plant and equipment was performed by the VGV in March 2019. The valuation, which complies with Australian Valuation Standards, was determined by reference to the amount for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The managerial assessment performed at 30 June 2022 indicated an overall:

- increase in fair value of land of 38.01% ($1,815,506)
- increase in fair value of buildings of 10.46% ($12,160,342).

As the cumulative movement was greater than 10% but less than 40% for land/buildings/land and buildings since the last revaluation, a managerial revaluation adjustment was required as at 30 June 2022.

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 4.3: Right-of-use assets

4.3 (a) Gross carrying amount and accumulated depreciation

	Total 2022 $'000	Total 2021 $'000
Right of use plant, equipment, furniture, fittings and vehicles as fair value	1,354	1,224
Less accumulated depreciation	(402)	(324)
Total right of use assets	**952**	**900**

	Notes	Right-of-use Computers and Communication	Right-of-use Motor Vehicles	Total
		$'000	$'000	$'000
Balance at 1 July 2020		**693**	**-**	**693**
Additions		361	217	578
Net Transfers between Classes		-	-	-
Disposals		(202)	-	(202)
Depreciation	4.6	(160)	(9)	(169)
Balance at 30 June 2021	**4.3(a)**	**692**	**208**	**900**
Additions		**49**	250	**299**
Net Transfers between Classes		-	-	-
Disposals		-	-	-
Depreciation	**4.3(a)**	(179)	(68)	(247)
Balance at 30 June 2022		**562**	**390**	**952**

How we recognise right-of-use assets

Where Western District Health Service enters a contract, which provides the health service with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.1 for further information), the contract gives rise to a right-of-use asset and corresponding lease liability. Western District Health Service presents its right-of-use assets as part of property, plant and equipment as if the asset was owned by the health service.

Right-of-use assets and their respective lease terms include:

Class of right-of-use asset	Lease term
Leased computers and communication equipment	3 to 5 years
Leased motor vehicles	3 years

Initial recognition

When a contract is entered into, Western District Health Service assesses if the contract contains or is a lease. If a lease is present, a right-of-use asset and corresponding lease liability is recognised. The definition and recognition criteria of a lease is disclosed at Note 6.1.

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

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

Western District Health Service's ICT equipment lease agreements held through South West Alliance of Rural Health contain purchase options which the health service is not reasonably certain to exercise at the completion of the lease.

Subsequent measurement

Right-of-use assets are subsequently measured at fair value, with the exception of right-of-use asset arising from leases with significantly below-market terms and conditions, which are subsequently measured at cost, less accumulated depreciation and accumulated impairment losses where applicable. Right-of-use assets are also adjusted for certain remeasurements of the lease liability (for example, when a variable lease payment based on an index or rate becomes effective). Further information regarding fair value measurement is disclosed in Note 7.4.

Note 4.4: Revaluation Surplus

	Notes	Total 2022 $'000	Total 2021 $'000
Property, Plant and Equipment Revaluation Surplus			
Balance at the beginning of the reporting period		97,514	97,514
Revaluation Increment			
- Land	4.2 (b)	1,816	-
- Buildings	4.2 (b)	12,160	-
Balance as the end of reporting period*		**111,490**	**97,514**
*** Represented by:**			
- Land		5,442	3,627
- Buildings		105,671	93,511
- Leased Building		376	376
Total Plant and Equipment		**111,489**	**97,514**

Note 4.5: Depreciation

	Total 2022 $'000	Total 2021 $'000
Depreciation		
Property, plant and equipment		
Buildings	6,627	6,626
Plant & Equipment	277	280
Medical Equipment	590	581
Computers & Communication	212	111
Furniture & Fittings	66	135
Motor Vehicles	144	222
Total Depreciation - property, plant and equipment	**7,916**	**7,955**

	Total 2022 $'000	Total 2021 $'000
Right-of-use assets		
Right-of-use plant, equipment, furniture, fittings and motor vehicles	237	169
Total depreciation - right-of-use assets	**237**	**169**
Total depreciation	**8,153**	**8,124**

How we recognise depreciation

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

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

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

	2022	2021
Buildings		
- Structure Shell Building Fabric	15 to 43 years	15 to 43 years
- Site Engineering Services and Central Plant	13 to 33 years	13 to 33 years
Central Plant		
- Fit Out	7 to 22 years	7 to 22 years
- Trunk Reticulated Building systems	7 to 23 years	7 to 23 years
Plant and Equipment	10 to 40 years	10 to 40 years
Medical Equipment	5 to 20 years	5 to 20 years
Computers and Communication	4 to 20 years	4 to 20 years
Furniture and Fittings	4 to 20 years	4 to 20 years
Motor Vehicles	5 to 20 years	5 to 20 years
Land Improvements	10 to 50 years	10 to 50 years

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

Note 4.6: Inventories

	Total 2022 $'000	Total 2021 $'000
Pharmacy supplies at cost	145	113
General supplies at cost	20	18
Total Inventories	**165**	**131**

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 4.7: Impairment of assets

How we recognise impairment

At the end of each reporting period, Western District Health Service 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.

External sources of information include but are not limited to observable indications that an asset's value has declined during the period by significantly more than would be expected as a result of the passage of time or normal use. Internal sources of information include but are not limited to evidence of obsolescence or physical damage of an asset and significant changes with an adverse effect on Western District Health Service which changes the way in which an asset is used or expected to be used.

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, Western District Health Service 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, Western District Health Service estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Western District Health Service did not record any impairment losses for the year ended 30 June 2022.

Note 5: Other assets and liabilities

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

Structure

5.1 Receivables and contract assets
5.2 Payables and contract liabilities
5.3 Other liabilities

Telling the COVID-19 story

Other assets and liabilities used to support the delivery of our services during the financial year were not materially impacted by the COVID-19 coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Estimating the provision for expected credit losses	Western District Health Service 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 Western District Health Service 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. Western District Health Service applies significant judgement when measuring the deferred capital grant income balance, which references the estimated stage of completion at the end of each financial year.
Measuring contract liabilities	Western District Health Service applies significant 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

	Total 2022 $'000	Total 2021 $'000
Current receivables and contract assets		
Contractual		
Trade Debtors	800	892
Patient and Resident Fees	957	835
Accrued Revenue	70	91
Less Allowance for impairment losses of contractual receivables		
Trade Debtors	(84)	(59)
Patient Fees	(106)	(106)
Total contractual receivables	**1,637**	**1,653**
Statutory		
GST Receivable	452	292
Total statutory receivables	**452**	**292**
Total current receivables and contract assets	**2,089**	**1,945**
Non-current receivables and contract assets		
Contractual		
Long Service Leave - Department of Health	4,694	2,312
Total non-current receivables and contract assets	**4,694**	**2,312**
Total receivables and contract assets	**6,783**	**4,257**
Financial assets classified as receivables and contract assets (Note 7.1(a))		
Total receivables and contract assets	6,783	4,257
Provision for impairment	190	165
GST receivable	(452)	(292)
Total financial assets	**6,521**	**4,130**

As at 30 June 2022, Western District Health Service has contract assets of $1,637,000 which is net of an allowance for expected credit losses of $190,000. This is included in the contractual receivable balances presented above.

(a) Movement in the Allowance for impairment losses of contractual receivables

	Total 2022 $'000	Total 2021 $'000
Balance at beginning of year	165	90
Increase in allowance	96	114
Amounts written off during the year as uncollectable	(71)	(39)
Balance at end of year	**190**	**165**

Note 5.1: Receivables and contract assets (cont.)

How we recognise receivables

Receivables consist of:

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

Trade debtors are carried at 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.

Western District Health Service is not exposed to any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good.

Impairment losses of contractual receivables

Refer to Note 7.1(a) for Western District Health Service's contractual impairment losses.

Note 5.2: Payables and contract liabilities

	Total 2022 $'000	Total 2021 $'000
Current payables and contract liabilities		
Contractual		
Trade Creditors	4,060	2,355
Accrued Salary and Wages	1,592	1,755
Accrued Expenses	2,155	1,372
Deferred Capital Grant Revenue (Note 5.2(a))	1,566	1,047
Contract liabilities (Note 5.2(b))	2,654	2,083
Inter-hospital creditors	491	136
	12,518	**8,748**
Statutory		
GST Payable	42	69
	42	**69**
Total current payables and contract liabilities	**12,560**	**8,817**
Total payables and contract liabilities	**12,560**	**8,817**
Financial liabilities classified as payables and contract liabilities (Note 7.1(a))		
Total payables and contractual liabilities	12,560	8,817
Deferred grant income	(1,566)	(1,047)
Contract liabilities	(2,654)	(2,083)
GST Payable	(42)	(69)
Total financial liabilities	**8,298**	**5,618**

How we recognise payables and contract liabilities

Payables consist of:

- **Contractual payables,** which mostly includes payables in relation to 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 Western District Health Service prior to the end of the financial year that are unpaid.
- **Statutory payables,** which mostly includes amount payable to the Victorian Government and 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 nett 60 days.

(a) Deferred capital grant revenue

	Total 2022 $'000	Total 2021 $'000
Opening Balance of deferred grant income	1,047	559
Grant consideration for capital works received during the year	650	1,831
Deferred grant revenue recognised as revenue due to completion of capital works	(131)	(1,343)
Closing balance of deferred grant income	**1,566**	**1,047**

How we recognise deferred capital grant revenue

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

Western District Health Service expects to recognise all of the remaining deferred capital grant revenue for capital works by 30 June 2023.

(b) Contract liabilities

	Total 2022 $'000	Total 2021 $'000
Opening balance of contract liabilities	2,083	971
Payments received for performance obligations not yet fulfilled	71,073	61,220
Revenue recognised for the completion of a performance obligation	(70,502)	(60,108)
Total contract liabilities	**2,654**	**2,083**
Represented by		
Current contract liabilities	2,654	2,083
Non-current contract liabilities	-	-
	2,654	**2,083**

Note 5.2: Payables and contract liabilities (cont.)

How we recognise contract liabilities

Contract liabilities include consideration received in advance from Rural Bank for programs that support farmer health, wellbeing and safety and Deakin University for clinical educator program. Department of Health consideration is also contained within the payments received for performance obligations not yet fulfilled and relates to funds received with contract obligations that have not been satisfied and is repayable. The balance of contract liabilities was higher than the previous reporting period due to new projects commencing.

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

Financial guarantees

Payments that are contingent under financial guarantee contracts are recognised as a liability, at fair value, at the time the guarantee is issued. Subsequently, should there be a material increase in the likelihood that the guarantee may have to be exercised, the liability is recognised at the higher of the amount determined in accordance with the expected credit loss model under AASB 9 Financial Instruments and the amount initially recognised less, when appropriate, cumulative amortisation recognised.

In the determination of fair value, consideration is given to factors including the overall capital management/prudential supervision framework in operation, the protection provided by DHHS by way of funding should the probability of default increase, probability of default by the guaranteed party and the likely loss to the health service in the event of default.

Maturity analysis of payables

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

Note 5.3: Other liabilities

	Total 2022 $'000	Total 2021 $'000
CURRENT		
Monies Held in Trust*		
- Patient Monies Held in Trust*	657	459
- Accommodation Bonds (Refundable Entrance Fees)*	19,115	16,148
Home Care Package Funds Held	475	2,239
Joint Venture Deferred Income	-	178
Other	295	243
Total Current	**20,542**	**19,267**
Total Other Liabilities	**20,542**	**19,267**
*** Total Monies Held in Trust**		
Represented by the following assets:		
Cash Assets (refer Note 6.2)	19,772	16,607
TOTAL	**19,772**	**16,607**

How we recognise other liabilities

Refundable Accommodation Deposit /Accommodation Bond liabilities

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

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

Other

Home Care Package funds held are held on behalf of the package holder and are to be utilised for approved home care package goods and services. The funds are a combination of Commonwealth funds and contributions by the package-holder which are refundable where the health service ceases to be the manager of the home care package.

Joint venture deferred income is recognised through Western District Health Service's share in the joint venture.

Other liabilities consolidates a number of small balance items including funds held in trust for fundraising events yet to be held.

Note 6: How we finance our operations

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

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

Structure

6.1 Borrowings

6.2 Cash and cash equivalents

6.3 Commitments for expenditure

Telling the COVID-19 story

Our finance and borrowing arrangements were not materially impacted by the COVID-19 coronavirus pandemic because the health service's response was funded by Government.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	Western District Health Service applies significant judgement to determine if a contract is or contains a lease by considering if the health service: • has the right-to-use an identified asset • has the right to obtain substantially all economic benefits from the use of the leased asset and • can decide how and for what purpose the asset is used throughout the lease.
Determining if a lease meets the short-term or low value asset lease exemption	Western District Health Service applies significant judgement when determining if a lease meets the short-term or low value lease exemption criteria. 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. 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.
Discount rate applied to future lease payments	Western District Health Service discounts its lease payments using the interest rate implicit in the lease. If this rate cannot be readily determined, which is generally the case for the health service's lease arrangements, Western District Health Service uses its incremental borrowing rate, which is the amount the health service would have to pay to borrow funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.
Assessing the lease term	The lease term represents the non-cancellable period of a lease, combined with periods covered by an option to extend or terminate the lease if Western District Health Service is reasonably certain to exercise such options. Western District Health Service determines the likelihood of exercising such options on a lease-by-lease basis through consideration of various factors including: • If there are significant penalties to terminate (or not extend), the health service is typically reasonably certain to extend (or not terminate) the lease. • If any leasehold improvements are expected to have a significant remaining value, the health service is typically reasonably certain to extend (or not terminate) the lease. • The health service considers historical lease durations and the costs and business disruption to replace such leased assets.

Note 6.1: Borrowings

	Total 2022 $'000	Total 2021 $'000
CURRENT		
– Lease Liability (i)	190	130
- Advances from government (ii)	127	196
Total Current	**317**	**326**
NON CURRENT		
– Lease Liability (i)	492	356
- Advances from government (ii)	-	127
Total Non-Current	492	483
Total Borrowings	**809**	**809**

(i) Secured by the assets leased. Leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.
(ii) These are secured loans which bear no interest.

There is no bank overdraft facility in place.

How we recognise borrowings

Borrowings refer to interesting bearing liabilities mainly raised from advances from the Treasury Corporation of Victoria (TCV) 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. The measurement basis subsequent to initial recognition depends on whether Western District Health Service has categorised its liability as either 'financial liabilities designated at fair value through profit or loss', or financial liabilities at 'amortised cost'.

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.

(a) Lease liabilities

Western District Health Services' lease liabilities are summarised below:

	Total 2022 $'000	Total 2021 $'000
Total undiscounted lease liabilities	705	506
Less unexpired finance expenses	(24)	(20)
Net lease liabilities	**681**	**486**

The following table sets out the maturity analysis of lease liabilities, showing the undiscounted lease payments to be made after the reporting date.

	Total 2022 $'000	Total 2021 $'000
Not longer than one year	190	130
Longer than one year but not longer than five years	515	376
Minimum future lease liability	**705**	**506**
Less unexpired finance expenses	(24)	(20)
Present value of lease liability	**681**	**486**
*** Represented by:**		
- Current liabilities	190	130
- Non-current liabilities	491	356
	681	**486**

The weighted average interest rate implicit in the finance lease is 3.38% for VicFleet and 3.01% for SWARH (2021: 2.25 and 3.01%)

How we recognise lease liabilities

A lease is defined as a contract, or part of a contract, that conveys the right for Western District Health Service to use an asset for a period of time in exchange for payment.

To apply this definition, Western District Health Service ensures the contract meets the following criteria:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Western District Health Service and for which the supplier does not have substantive substitution rights;
- Western District Health Service has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Western District Health Service has the right to direct the use of the identified asset throughout the period of use, and
- Western District Health Service has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Western District Health Service's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased computers and communication equipment	3 to 5 years
Leased motor vehicles	3 years

All leases are recognised on the balance sheet, with the exception of low value leases (less than $10,000 AUD) and short term leases of less than 12 months. The following low value, short term and variable lease payments are recognised in profit or loss:

Key Judgement and estimates	Description	
Low value lease payments	Leases where the underlying asset's fair value, when new, is no more than $10,000	Computers and communication equipment with low value
Short-term lease payments	Leases with a term less than 12 months	Not applicable
Variable lease payments not based on an index or rate	Payments which are not based on an index or rate	Not applicable

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Note 6.1: Borrowings (cont.)

Initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Western District Health Services incremental borrowing rate. Our lease liability has been discounted by rates of between 3.38% to 2.25%.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.
- The following types of lease arrangements, contain extension and termination options:
- VicFleet motor vehicle leases with term of three years or 60,000 km can be terminated early at the request of Western District Health Service. Additional costs may be incurred.

These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by the health service and not by the respective lessor.

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term and lease liability if the lease is reasonably certain to be extended (or not terminated).

The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee.

Subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

Note 6.2: Cash and Cash Equivalents

	Total 2022 $'000	Total 2021 $'000
Cash on hand (excluding monies held in trust)	22	23
Cash at bank (excluding monies held in trust)	2,740	1,931
Cash at bank (monies held in trust)	1,036	608
Cash at bank - CBS (excluding monies held in trust)	28,504	26,709
Cash at bank - CBS (monies held in trust)	18,736	15,998
Total Cash and Cash Equivalents	**51,038**	**45,269**

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), which are held for the purpose of meeting short term cash commitments rather than for investment purposes, which 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

a) Commitments

	Total 2022 $'000	Total 2021 $'000
Capital expenditure commitments		
Payable less than 1 year:		
Plant and Equipment	3,111	558
Buildings	5,273	334
Total capital expenditure commitments	**8,384**	**892**
Operating expenditure commitments		
Payable less than 1 year	50	227
Total capital expenditure commitments	**50**	**227**
Total Commitments (inclusive of GST)	**8,434**	**1,119**

How we disclose our commitments

Our commitments relate to expenditure for capital and operating projects still in progress.

Expenditure Commitments

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

Note 7: Risks, contingencies and valuation uncertainties

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

Structure

7.1 Financial instruments
7.2 Financial risk management objectives and policies
7.3 Contingent assets and contingent liabilities
7.4 Fair value determination

Note 7: Risks, contingencies and valuation uncertainties (cont.)

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	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. In determining the highest and best use, Western District Health Service 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. Western District Health Service uses a range of valuation techniques to estimate fair value, which include the following: • Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of Western District Health Service's specialised land, nonspecialised land, non-specialised buildings and cultural assets are measured using this approach. • 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 Western District Health Service's furniture, fittings, plant, equipment and vehicles are measured using this approach. • Income approach, which converts future cash flows or income and expenses to a single undiscounted amount. Western District Health Service does not this use approach to measure fair value. 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. Subsequently, the health service applies significant judgement to categorise and disclose such assets within a fair value hierarchy, which includes: • Level 1, using quoted prices (unadjusted) in active markets for identical assets that the health service can access at measurement date. Western District Health Service does not categorise any fair values within this level. • Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Western District Health Service categorises non-specialised land and right-of-use concessionary land in this level. • Level 3, where inputs are unobservable. Western District Health Service categorises specialised land, non-specialised buildings, specialised buildings, plant, equipment, furniture, fittings, vehicles, and right-of-use plant, equipment, furniture and fittings in this level.

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 Western District Health Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation.

(a) Categorisation of financial instruments

	Notes	Financial Assets at Amortised Cost	Financial Assets at Fair Value Through Other Comprehensive Income	Financial Liabilities at Fair Value Through Net Result	Financial Liabilities at Amortised Cost	Total
2022		$'000	$'000	$'000	$'000	$'000
Contractual Financial Assets						
Cash and cash equivalents	6.2	51,038	-	-	-	51,038
Receivables						
- Trade Debtors	5.1	800	-	-	-	800
- Other Receivables	5.1	1,027	-	-	-	1,027
- Long Service Leave - Department of Health	5.1	4,694	-	-	-	4,694
Investment and Other Financial Assets						
- Term Deposit	4.1	4,707	-	-	-	4,707
- Shares in Other Entities	4.1	-	2,066	-	-	2,066
Total Financial Assets [i]		**62,266**	**2,066**	-	-	**64,332**
Financial Liabilities						
Payables	5.2	-	-	-	8,298	8,298
Borrowings	6.1	-	-	127	682	809
Other Financial Liabilities						
- Accommodation bonds	5.3	-	-	-	19,115	19,115
- Other	5.3	-	-	-	1,427	1,427
Total Financial Liabilities [i]		-	-	**127**	**29,522**	**29,649**

Note 7.1: Financial Instruments (cont.)

(a) Categorisation of financial instruments

	Note	Financial Assets at Amortised Cost	Financial Assets at Fair Value Through Other Comprehensive Income	Financial Liabilities at Fair Value Through Net Result	Financial Liabilities at Amortised Cost	Total
2021		$'000	$'000	$'000	$'000	$'000
Contractual Financial Assets						
Cash and cash equivalents	6.2	45,269	-	-	-	45,269
Receivables						
- Trade Debtors	5.1	892	-	-	-	892
- Other Receivables	5.1	926	-	-	-	926
- Long Service Leave - Department of Health	5.1	2,312	-	-	-	2,312
Other Financial Assets						
- Term Deposit	4.1	4,312	-	-	-	4,312
- Shares in Other Entities	4.1	-	2,057	-	-	2,057
Total Financial Assets [i]		**53,711**	**2,057**	-	-	**55,768**
Financial Liabilities						
Payables	5.2	-	-	-	5,618	5,618
Borrowings	6.1	-	-	323	486	809
Other Financial Liabilities						
- Accommodation bonds	5.3	-	-	-	16,148	16,148
- Other	5.3	-	-	-	3,119	3,119
Total Financial Liabilities [i]		-	-	**323**	**25,371**	**25,694**

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

Note 7.1: Financial Instruments (cont.)

(a) Categorisation of financial instruments

How we categorise financial instruments

Categories of financial assets

Financial assets are recognised when Western District Health Service becomes party to the contractual provisions to the instrument. For financial assets, this is at the date Western 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.

Financial assets at amortised cost

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

- the assets are held by Western District Health Service to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and
- interest.

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

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

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

Financial assets at fair value through other comprehensive income

A financial asset that meets the following conditions is subsequently measured at fair value through other comprehensive income:

- the assets are held by Western District Health Service to achieve its objective both by collecting the contractual cash flows and by selling the financial assets, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

Equity investments are measured at fair value through other comprehensive income if the assets are not held for trading and Western District Health Service has irrevocably elected at initial recognition to recognise in this category. This election was made in the 2018-2019 financial year and relates to the value of the share portfolio held.

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

- investments in equity instruments.

Categories of financial liabilities

Financial liabilities are recognised when Western 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.

Financial liabilities at fair value through net result

A financial liability is measured at fair value through net result if the financial liability is:

- held for trading or
- initially designated as at fair value through net result.

Changes in fair value are recognised in the net results as other economic flows, unless the changes in fair value relate to changes in Western District Health Service's own credit risk. In this case, the portion of the change attributable to changes in Western District Health Service's own credit risk is recognised in other comprehensive income with no subsequent recycling to net result when the financial liability is derecognised.

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.

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

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

Derecognition of financial assets

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

- the rights to receive cash flows from the asset have expired; or
- Western 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
- Western 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.

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, Western 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, Western District Health Service's 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.

Western District Health Service's main financial risks include credit risk, interest rate risk, and equity price risk. Western District Health Service manages these financial risks in accordance with its financial risk management policy.

Western District Health Service uses different methods to measure and manage the different risks to which it is exposed. 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. Western District Health Service's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to Western District Health Service. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Western District Health Service's 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, Western District Health Service 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, Western District Health Service'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 Western District Health Service 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 Western District Health Service's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to Western District Health Service's credit risk profile in 2021-22.

Impairment of financial assets under AASB 9 Financial Instruments

Western District Health Service records the allowance for expected credit loss for the relevant financial instruments, in accordance with AASB 9 Financial Instruments 'Expected Credit Loss' approach. Subject to AASB 9 Financial Instruments, impairment assessment includes the Western District Health Service's contractual receivables, statutory receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9 Financial Instruments. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9 Financial Instruments. While cash and cash equivalents are also subject to the impairment requirements of AASB 9 Financial Instruments, any identified impairment loss would be immaterial.

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.

Note 7.2: Financial risk management objectives and policies (cont.)

Contractual receivables at amortised cost

Western District Health Service 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. Western District Health Service has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on Western District Health Service's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

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

30 June 2022		Current	Less than 1 month	1-3 Months	3 Months - 1 year	1 - 5 years	Total $'000
Expected loss rate		1%	2%	13%	20%	50%	
Carrying amount of contractual receivables	$'000	991	149	239	262	186	**1,827**
Loss Allowance	$'000	11	4	30	52	93	**190**

30 June 2021		Current	Less than 1 month	1-3 Months	3 Months - 1 year	1 - 5 years	Total $'000
Expected loss rate		0%	2%	6%	14%	26%	
Carrying amount of contractual receivables	$'000	661	257	154	364	384	**1,818**
Loss Allowance	$'000	2	5	9	49	100	**165**

Note 7.2 (b): Liquidity Risk

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

Western District Health Service 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.

Western District Health Service's 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 Western District Health Service's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

				Maturity Dates			
2022	Note	Carrying Amount $'000	Nominal Amount $'000	Less than 1 Month $'000	1-3 Months $'000	3 months - 1 Year $'000	1-5 Years $'000
Financial Liabilities							
At amortised cost							
Payables	5.2	8,298	8,298	8,298	-	-	-
Borrowings	6.1	682	-	-	-	190	492
Other Financial Liabilities (i)							
- Accommodation Bonds	5.3	19,115	19,115	956	4,014	14,145	-
- Other	5.3	1,427	1,427	428	856	143	-
At fair value through net result							
Borrowings	6.1	127	-	-	-	127	-
Total Financial Liabilities		**29,649**	**28,840**	**9,682**	**4,870**	**14,605**	**492**
2021							
Financial Liabilities							
At amortised cost							
Payables	5.2	5,618	5,618	5,618	-	-	-
Borrowings	6.1	486	-	-	-	130	356
Other Financial Liabilities (i)							
- Accommodation Bonds	5.3	16,148	16,148	807	3,391	11,950	-
- Other	5.3	3,119	3,119	936	1,871	312	-
At fair value through net result							
Borrowings	6.1	323	-	-	-	196	127
Total Financial Liabilities		**25,694**	**24,885**	**7,361**	**5,262**	**12,588**	**483**

(i) Ageing analysis of financial liabilities excludes the types of statutory financial liabilities (i.e. GST payable)

Note 7.2(c): Market Risk

Western District Health Service's exposures to market risk are primarily through interest rate risk, foreign currency risk and equity price risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

Western District Health Service's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period. Western District Health Service's 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 2% up or 1% down and
- a change in the top ASX 200 index of 15% 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. Western District Health Service 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. Western District Health Service has minimal exposure to cash flow interest rate risks through cash and deposits, term deposits and bank overdrafts that are at floating rate.

Equity risk

Western District Health Service is exposed to equity price risk through its investments in listed and unlisted shares and managed investment schemes. Such investments are allocated and traded to match the health service's investment objectives.

Western District Health Service's sensitivity to equity price risk is set out below.

		- 15%		+15%	
2022	Carrying amount $'000	Net result	Fair value through OCI revaluation reserve $'000	Net result	Fair value through OCI revaluation reserve $'000
Equity Investments	2 066	-	(310)	-	(310)
Total impact		-	**(310)**	-	**(310)**
2021					
Equity Investments	2 057	-	(309)	-	(309)
Total impact		-	**(309)**	-	**(309)**

Note 7.3: Contingent assets and contingent liabilities

There are no known contingent assets or contingent liabilities at the date of this report.

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:

- Financial assets and liabilities at fair value through net result
- Financial assets and liabilities at fair value through other comprehensive income
- Property, plant and equipment
- Right-of-use assets

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

Valuation hierarchy

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

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – valuation techniques for which the lowest level input that is 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.

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

Western District Health Service monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is Western District Health Service'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 significant 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 investments and other financial assets

		Carrying amount 30 June 2022	Fair value measurement at end of reporting period using:		
			Level 1	Level 2	Level 3
2022	Note	$'000	$'000	$'000	$'000
Australian listed equity securities	4.1	2,066	2,066	-	-
Total financial assets held as fair value through other comprehensive income		2,066	2,066	-	-
Total investments and other financial assets held at fair value		**2,066**	**2,066**	**-**	**-**

		Carrying amount 30 June 2021	Fair value measurement at end of reporting period using:		
			Level 1	Level 2	Level 3
2021	Note	$'000	$'000	$'000	$'000
Australian listed equity securities	4.1	2,057	2,057	-	-
Total financial assets held as fair value through other comprehensive income		2,057	2,057	-	-
Total investments and other financial assets held at fair value		**2,057**	**2,057**	**-**	**-**

How we measure fair value of investments and other financial assets

Equities

Equities are valued at fair value with reference to a quoted (unadjusted) market price from an active market.

Western District Health Service classifies these instruments as Level 1.

7.4(b): Fair value determination of non-financial physical assets

Balance at 30 June 2022	Notes	Carrying amount 30 June 2022 $'000	Fair value measurement at end of reporting period using: Level 1 $'000	Level 2 $'000	Level 3 $'000
Land at fair value					
Non-specialised land		263	-	263	-
Specialised land		6,329	-	-	6,329
Total Land at fair value	4.2 (a)	**6,592**	**-**	**263**	**6,329**
Buildings at fair value					
Non-specialised buildings		507	-	507	-
Specialised buildings		127,454	-	-	127,454
Heritage assets		513	-	-	513
Total Building at fair value	4.2 (a)	**128,474**	**-**	**507**	**127,967**
Plant and Equipment at fair value					
Plant and Equipment at fair value		4,246	-	-	4,246
Total Plant and Equipment at fair value	4.2 (a)	**4,246**	**-**	**-**	**4,246**
Motor Vehicles at fair value					
Motor vehicles at fair value		193	-	-	193
Total Motor Vehicles at fair value	4.2 (a)	**193**	**-**	**-**	**193**
Medical Equipment at fair value					
Medical Equipment at fair value		3,440	-	-	3,440
Total Medical Equipment at fair value	4.2 (a)	**3,440**	**-**	**-**	**3,440**
Computers and Communication at fair value					
Computers and Communication at fair value		1,452	-	-	1,452
Total Computers and Communication at fair value	4.2 (a)	**1,452**	**-**	**-**	**1,452**
Furniture & Fittings at fair value					
Furniture & Fittings at fair value		148	-	-	148
Total Furniture & Fittings at fair value	4.2 (a)	**148**	**-**	**-**	**148**
Right of Use Assets at fair value					
Right of use Computers and Communication at fair value		563	-	-	563
Right of use Motor Vehicles at fair value		389	-	-	389
Total Right of Use Assets at fair value	4.2 (a)	**952**	**-**	**-**	**952**
Total property, plant and equipment at fair value		**145,497**	**-**	**770**	**144,727**

Note (i) Classified in accordance with the fair value hierarchy.

Balance at 30 June 2021	Notes	Carrying amount 30 June 2020 $'000	Fair value measurement at end of reporting period using: Level 1 $'000	Level 2 $'000	Level 3 $'000
Land at fair value					
Non-specialised land		263	-	263	-
Specialised land		4,513	-	-	4,513
Total Land at fair value	4.2 (a)	**4,776**	**-**	**263**	**4,513**
Buildings at fair value					
Non-specialised buildings		507	-	507	-
Specialised buildings		121,886	-	-	121,886
Heritage assets		513	-	-	513
Total Building at fair value	4.2 (a)	**122,906**	**-**	**507**	**122,399**
Plant and Equipment at fair value					
Plant and Equipment at fair value		4,379	-	-	4,379
Total Plant and Equipment at fair value	4.2 (a)	**4,379**	**-**	**-**	**4,379**
Motor Vehicles at fair value					
Motor vehicles at fair value		332	-	-	332
Total Motor Vehicles at fair value	4.2 (a)	**332**	**-**	**-**	**332**
Medical Equipment at fair value					
Medical Equipment at fair value		3,139	-	-	3,139
Total Medical Equipment at fair value	4.2 (a)	**3,139**	**-**	**-**	**3,139**
Computers and Communication at fair value					
Computers and Communication at fair value		677	-	-	677
Total Computers and Communication at fair value	4.2 (a)	**677**	**-**	**-**	**677**
Furniture & Fittings at fair value					
Furniture & Fittings at fair value		209	-	-	209
Total Furniture & Fittings at fair value	4.2 (a)	**209**	**-**	**-**	**209**
Right of Use Assets at fair value					
Right of use Computers and Communication at fair value		692	-	-	692
Right of use Motor Vehicles at fair value		208	-	-	208
Total Right of Use Assets at fair value	4.2 (a)	**900**	**-**	**-**	**900**
Total property, plant and equipment at fair value		**137,318**	**-**	**770**	**136,548**

Note (i) Classified in accordance with the fair value hierarchy.

7.4(b): Fair value determination of non-financial physical assets (cont.)

How we measure fair value of non-financial physical assets

The fair value measurement of non-financial physical assets takes into account 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 take into account 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.

In accordance with AASB 13 Fair Value Measurement paragraph 29, Western District Health Service has assumed the current use of a non-financial physical 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 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 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 2019.

Specialised land and specialised buildings

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

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

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued. Specialised assets contain significant, unobservable adjustments; therefore, these assets are classified as Level 3 under the market based direct comparison approach.

The CSO adjustment is a reflection of 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 takes into account 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 Western District Health Service, the depreciated 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 Western District Health Service's specialised land and specialised buildings was performed by the Valuer-General Victoria. The effective date of the valuation is 30 June 2019.

Vehicles

The Western District Health Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by 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 depreciated replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2022.

30 June 2021	Notes	Land $'000	Buildings $'000	Plant & Equipment $'000	Medical Equipment $'000	Computers & Communication $'000	Furniture & Fittings $'000	Motor Vehicles $'000	Leased Assets $'000
Balance at 1 July 2020		**4,513**	**128,783**	**4,285**	**2,595**	**202**	**594**	**559**	**491**
Additions/(Disposals)		-	210	374	1,125	586	(249)	(5)	578
Gains or losses recognised in net result									
- Depreciation		-	(6,594)	(280)	(581)	(111)	(136)	(222)	(169)
Closing Balance at 30 June 2021	**7.4(b)**	**4,513**	**122,399**	**4,379**	**3,139**	**677**	**209**	**332**	**900**

30 June 2022	Notes	Land $'000	Buildings $'000	Plant & Equipment $'000	Medical Equipment $'000	Computers & Communication $'000	Furniture & Fittings $'000	Motor Vehicles $'000	Right of Use Assets $'000
Balance at 1 July 2021	-	**4,513**	**122,399**	**4,379**	**3,139**	**677**	**209**	**332**	**900**
Additions/(Disposals)	-	-	35	144	891	986	5	(4)	299
- Revaluation	-	1,816	12,160	-	-	-	-	-	-
Gains or losses recognised in net result									
- Depreciation	-	-	(6,627)	(277)	(590)	(211)	(66)	(135)	(247)
Closing Balance at 30 June 2022	**7.4(b)**	**6,329**	**127,967**	**4,246**	**3,440**	**1,452**	**148**	**193**	**952**

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

Fair value determination of level 3 fair value measurement

Asset class	Fair value level	Likely Valuation approach	Significant inputs (Level 3 only)
Specialised Land (Crown / Freehold)	Level 3	Market approach	Community Service Obligations Adjustments (i)
Specialised buildings	Level 3	Depreciated replacement cost approach	- Cost per square metre - Useful life
Heritage assets	Level 3	Depreciated replacement cost approach	- Cost per square metre - Useful life
Vehicles	Level 3	Depreciated replacement cost approach	- Cost per item - Useful life
Plant and equipment	Level 3	Depreciated replacement cost approach	- Cost per item - Useful life

(i) A community service obligation (CSO) adjustment of 20% was applied to the Western District Health Service's specialised land.

Note 8: Other disclosures

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

Structure

8.1 Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities
8.2 Responsible persons disclosures
8.3 Remuneration of Executives
8.4 Related Parties
8.5 Remuneration of auditors
8.6 Events occurring after the Balance Sheet date
8.7 Jointly Controlled Operations
8.8 Investments using the equity method
8.9 Equity
8.10 Economic dependency

Telling the COVID-19 story

Our other disclosures were impacted during the financial year which was partially attributable to the COVID-19 Coronavirus pandemic and its impact on our economic and the health of our community.

The following items were impacted:

- the operating cash flows with Western District Health Service incurring costs throughout the financial year with timing of expenditure incurred and reimbursement of COVID-19 costs being received at a later point in the year.

Note 8.1: Reconciliation of Net Result for the Year to Net Cash Inflow/(Outflow) from Operating Activities

	Total 2022 $'000	Total 2021 $'000
Net result for the period	(3,994)	(2,093)
Non-cash movements:		
Depreciation	8,153	8,124
Impairment of financial and non financial assets	-	-
Provision for doubtful debts	96	114
Allowance from impairment losses of contractual receivables		
(Increase)/decrease in share of joint venture	36	4
Asset Received Free of Charge	(1,114)	(621)
Fair value movement in loan	-	2
Net (gain)/loss from disposal of non-financial physical assets	(64)	(47)
Net (gain)/loss on investments in equity instruments	1	230
Net (gain)/loss from disposal of financial assets	-	-
Movements in assets and liabilities:		
Change in operating assets and liabilities		
(Increase)/decrease in receivables and other assets	(2,437)	399
(Increase)/decrease in prepayments	(13)	(318)
Increase/(decrease) in payables and other liabilities	2,684	2,175
Increase/(decrease) in provisions	3,013	(790)
Change in inventories	(34)	(44)
Net cash inflow from operating activities	**6,327**	**7,135**

Note 8.2: Responsible persons disclosures

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

	Period
Responsible Ministers:	
The Honourable Martin Foley:	
Minister for Health	01/07/2021 - 27/06/2022
Minister for Ambulance Services	01/07/2021 - 27/06/2022
Minister for Equality	01/07/2021 - 27/06/2022
The Honourable Gabrielle Williams	
Minister for Mental Health	27/06/2021 - 30/06/2022
The Honourable Mary-anne Thomas:	
Minister for Health	27/06/2022 - 30/06/2022
Minister for Ambulance Services	27/06/2022 - 30/06/2022
The Honourable Luke Donnellan	
Minister for Disability, Ageing and Carers	01/07/2021 - 11/10/2021
The Honourable Anthony Carbines	
Minister for Disability, Ageing and Carers	06/12/2021 - 27/06/2022
The Honourable Colin Brooks	
Minister for Disability, Ageing and Carers	27/06/2021 - 30/06/2022
The Honourable James Merlino:	
Minister for Mental Health	01/07/2021 - 27/06/2022
Minister for Disability, Ageing and Carers	11/10/2021 - 06/12/2021
Governing Boards	
Mr D Barber (Chair of the Board)	01/07/2021 - 30/06/2022
Mr P Besgrove	01/07/2021 - 30/06/2022
Mr A Bradbury	01/07/2021 - 30/06/2022
Ms C Coggins	01/07/2021 - 30/06/2022
Ms R Clift	01/07/2021 - 30/06/2022
Ms G Jenkins	01/07/2021 - 30/06/2022
Ms A Hiscock	01/07/2021 - 30/06/2022
Ms A Kenneally	01/07/2021 - 30/06/2022
Ms A Sweeney	01/07/2021 - 30/06/2022
Mr G Walcott	01/07/2021 - 30/06/2022
Dr D Wilson	01/03/2021 - 30/06/2022
Accountable Officers	
Mr R. Fitzgerald (Chief Executive)	01/07/2021 - 30/06/2022

Note 8.2: Responsible persons disclosures (cont.)

Remuneration of Responsible Persons		
The number of Responsible Persons are shown in their relevant income bands:		
Income Band	Total 2022 $'000	Total 2021 $'000
$0 - $9,999	1	-
$10,000 - $19,999	9	9
$20,000 - $29,999	1	1
$360,000 - $369,999	1	1
	12	11
Total remuneration received or due and receivable by Responsible Persons from the Reporting Entity amounted to:	520	520

Amounts relating to the Governing Board Members and Accountable Officer of Western District Health Service are disclosed in the above table. 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 Accountable Officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period.

Remuneration of Executive Officers (including Key Management Personnel Disclosed in Note 8.4)	Total 2022 $'000	Total 2021 $'000
Short-term benefits	1,353	1,196
Post-employment benefits	117	114
Other long-term benefits	9	118
Total remuneration [i]	**1,479**	**1,428**
Total number of executives	**8**	**7**
Total annualised employee equivalent [ii]	**7**	**6.58**

i The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within related parties note disclosure (Note 8.4). The total remuneration includes contracted salary costs paid to a third party that employs a KMP of Western Disitrict Health Service.
i Annualised employee equivalent is based on a 38 hour working 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 such as allowances and free or subsidised goods or services.

Post-employment benefits

Pensions and other retirement benefits (such as superannuation guarantee contributions) 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

Several factors affected total remuneration payable to executives over the year. A number of remuneration packages were updated during the year, consistent with the recommended remuneration from the Government Sector Executive Remuneration Panel.

Note 8.4: Related Parties

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

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

and

- Investments Accounted for Using the Equity Method - Investment in Southern Grampians/Glenelg Shire Primary Care Partnership"

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

The Board of Directors and the Executive Directors of Western District Health Service are deemed to be KMPs. This includes the following:

Key Management Personnel of Western District Health Service		
Western District Health Service	Mr D Barber (Chair of the Board)	Board Member
Western District Health Service	Mr P Besgrove	Board Member
Western District Health Service	Mr A Bradbury	Board Member
Western District Health Service	Ms C Coggins	Board Member
Western District Health Service	Ms R Clift	Board Member
Western District Health Service	Ms G Jenkins	Board Member
Western District Health Service	Ms A Hiscock	Board Member
Western District Health Service	Ms A Kenneally	Board Member
Western District Health Service	Ms A Sweeney	Board Member
Western District Health Service	Mr G Walcott	Board Member
Western District Health Service	Dr D Wilson	Board Member
Western District Health Service	Mr R Fitzgerald	Chief Executive
Western District Health Service	Mr N Starkie	Director of Corporate Services
Western District Health Service	Dr D Ford	Chief Medical Officer
Western District Health Service	Ms L Hedley	Director of Nursing
Western District Health Service	Ms B Roberts	Director of Nursing Coleraine & Penshurst
Western District Health Service	Mr J McInnes	Director of Primary & Preventative Health
Western District Health Service	Ms K Armstrong	Director of Aged Care
Western District Health Service	Ms S Brumby	Director National Centre for Farmer Health
Western District Health Service	Ms Catherine Loria	Acting Director Penshurst
Western District Health Service	Ms Alison Kennedy	Director National Centre for Farmer Health

Note 8.4: Related Parties (cont.)

The compensation detailed below is reported in $'000 and 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	Total 2022 $'000	Total 2021 $'000
Short-term benefits	1,789	1,784
Post-employment benefits	157	155
Other long-term benefits	9	9
Total [i]	**1,955**	**1,948**

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

Significant Transactions with Government Related Entities

Western District Health Service received funding from the Department of Health of $69,154,975 (2021: $63,416,784).

Expenses incurred by Western District Health Service in delivering services and outputs are in accordance with Health Purchasing 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 a Victorian Public Financial Corporation.

The Standing Directions of the Assistant Treasurer require the Western District Health Service to hold cash (in excess of working capital) in accordance with the State's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victorian unless an exemption has been approved by the Minister for Health and Human Services 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 he Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with the Western District Health Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

There were no related party transactions with Cabinet Ministers required to be disclosed in 2022 (2021: none).

There were no related party transactions required to be disclosed for Western District Health Service Board of Directors and Executive Directors in 2022 (2021: none).

Note 8.5: Remuneration of auditors

	Total 2022 $'000	Total 2021 $'000
Victorian Auditor-General's Office		
Audit of financial statement	32	37
	32	37

Note 8.6: Events Occurring after the Balance Sheet Date

There are no events occurring after the Balance Sheet date.

Note 8.7: Jointly controlled operations

Name of Entity	Principal Activity	Ownership Interest 2022 %	Ownership Interest 2021 %
South West Alliance of Rural Health	Information Systems	7.73	8.42

Western District Health Service's interest in the above jointly controlled operations are detailed below. The amounts are included in the consolidated financial statements under their respective categories:

South West Alliance of Rural Health	Total 2022 $'000	Total 2021 $'000
Current Assets		
Cash at Bank	1,645	861
Receivables	432	259
Inventories	3	1
Other Current Assets	57	55
Total Current Assets	**2,137**	**1,176**
Non Current Assets		
DHHS LSL Non Current	64	41
Leased Assets	564	692
Intangibles	18	2
Total Non Current Assets	**646**	**735**
Total Assets	**2,783**	**1,911**
Current Liabilities		
Payables	742	820
Leased Liabilities	122	100
Employee Benefits	206	146
Deferred Income	1,009	178
Total Current Liabilities	**2,079**	**1,244**
Non Current Liabilities		
Employee Benefits	21	28
Leased Liabilities	169	178
Total Non Current Liabilities	**190**	**206**
Total Liabilities	**2,269**	**1,450**
Net Assets	**514**	**461**

Note 8.7: Jointly controlled operations (cont.)

Western District Health Service's interest in revenues and expenses resulting from jointly controlled operations are detailed below:

South West Alliance of Rural Health	Total 2022 $'000	Total 2021 $'000
Revenues		
Revenue from Operating Activities	1,502	1,515
Revenue from Non Operating Activities	123	4
Capital Purpose Income	14	200
Other Economic Flows	(5)	8
Total Revenue	**1,634**	**1,727**
Expenses		
Employee Benefits	708	652
Maintenance Contract & IT Support	501	606
Other Expenses from Ordinary Activities	150	144
Finance Costs	5	6
Depreciation	178	160
Total Expenses	**1,542**	**1,568**
Net Result	**92**	**159**

* Figures obtained from the unaudited South West Alliance of Rural Health Joint Venture annual report.

Contingent Liabilities and Capital Commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date.

Note 8.8: Investments accounted for using the equity method

Name of Entity	Principal Activity	Country of Incorporation	Ownership Interest 2022 %	Ownership Interest 2021 %	Published Fair Value 2022 $'000	Published Fair Value 2021 $'000
Jointly Controlled Entities						
Southern Grampians/Glenelg Shire Primary Care Partnership [a][b]	Primary Health	Australia	45	45	-	114

(a) As at 30 June 2022, the fair value of Western District Health Service's interest in Southern Grampians/Glenelg Shire Primary Care Partnership was $0 based on the fair value measurement approach of AASB 13 Fair Value Measurement. The Primary Care Partnership has been transferred to Barwon Health on 30 June 2022 and therefore there will be no future initerest to be disclosed.

(b) The financial year end date of Southern Grampians/Glenelg Shire Primary Care Partnership is 30 June. This was the reporting date established when that Partnership was established. For the purpose of applying the equity method of accounting, the unaudited financial statements of Southern Grampians/Glenelg Shire PCP have been used.

Summarised financial information in respect of the agency's material associate is set out below. The summarised financial information below represents amounts shown in the associate's financial statements prepared in accordance with AASs, adjusted by the agency for equity accounting purposes.

Summarised financial information for the joint venture	Total 2022 $'000	Total 2021 $'000
Summarised Financial Information of Joint Venture:		
Current Assets	-	387
Total Assets	**-**	387
Current Liabilities	-	131
Non-Current Liabilities	-	2
Total Liabilities	**-**	**133**
Net Assets	**-**	**254**
Share of Joint Venture's Net Assets	**-**	**114**
Summarised operating statement		
Total income from transactions	575	531
Total expenditure from transactions	575	553
Net result from continuing operation	**-**	**(22)**
Total comprehensive income	**-**	(22)
Share of Jointly Controlled Entities' Net Result After Income Tax	**-**	**(10)**

Movements in carrying amount of interests in the Joint Venture	Total 2022 $'000	Total 2021 $'000
Carrying amount at the beginning of the year	114	124
Share of associate's net result after tax	-	(10)
Carrying amount at the end of the year	(114)	-
	-	**114**

Dividends Received from Associates and Joint Ventures

During the 2022 financial year, Western District Health Service received dividends of $0 (2021/2022: $0) from its associates.

Contingent Liabilities and Capital Commitments

There are no contingent liabilities and capital commitments arising from associates.

The investment in the associate is accounted for using the equity method of accounting. Under the equity method of accounting, the investment in the associate is recognised at cost on initial recognition, and the carrying amount is increased or decreased in subsequent years to recognise Western District Health Service's share of the profits or losses of the associates after the date of acquisition. Western District Health Service's share of the associate's profit or loss is recognised in Western District Health Service's net result as 'other economic flows'. The share of post-acquisition changes in revaluation surpluses and any other reserves, are recognised in both the comprehensive operating statement and the statement of changes in equity. The cumulative post acquisition movements are adjusted against the carrying amount of the investment, including dividends received or receivable from the associate.

Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Joint ventures are joint arrangements whereby Western District Health Service, via its joint control of the arrangement, has rights to the net assets of the arrangements.

Interests in joint ventures are accounted for in the financial statements using the equity method, as applied to investments in associates and are disclosed as required by AASB 12.

Note 8.9: 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 Western District Health Service.

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.

Financial assets at fair value through comprehensive income revaluation reserve
The financial assets at fair value through other comprehensive income revaluation reserve arises on the revaluation of financial assets (such as equity instruments) measured at fair value through other comprehensive income. Where such a financial asset is sold, that portion of the reserve which relates to that financial asset may be transferred to accumulated surplus/deficit.

Specific restricted purpose reserves
The specific restricted purpose reserve is established where Western District Health Service has possession or title to the funds but has no discretion to amend or vary the restriction and/or condition underlying the funds received.

Note 8.10: Economic dependency

Western District Health Service is dependent on the Department of Health for the majority of its revenue used to operate the entity. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support Western District Health Service.

Glossary of Terms

AHSSQA
Australian Health Service Safety and Quality Accreditation

ACFI
Aged Care Funding Instrument

ALO
Aboriginal Liaison Officer

ACCHO
Aboriginal Community Controlled Health Organisation

BOD
Board of Directors

BRICC
Ballarat Regional Integrated Cancer Centre

C4YB
Community 4 Youth Board

CDHS
Coleraine District Health Service

CE
Chief Executive

CSSD
Central Sterile Supply Department

DHHS
Department of Health and Human Services

DON
Director of Nursing

DRG
Diagnostic Related Grouper; a means by which hospitals define and measure case mix

DVA
Department of Veterans Affairs

EBA
Enterprise Bargaining Agreement

ECG
Electrocardiograph

ED
Emergency Department

EN
Enrolled Nurse

ENT
Ear, Nose and Throat

FACEM
Fellowship of Australasian College Emergency Medicine

FHCC
Frances Hewett Community Centre

FMIS
Financial Management Information System

FOI
Freedom of Information

FRD
Financial Reporting Directions

GCAHM
Graduate Certificate of Agricultural Health and Medicine

GEM
Geriatric Evaluation Management

GP
General Practitioner

GS
Glenelg Shire

HACC
Home and Community Care

HBH
Hamilton Base Hospital

HCP
Home Care Package

HITH
Hospital in the Home

HMG
Hamilton Medical Group

HMMC
Hamilton Midwifery Model of Care

HMO
Hospital Medical Officer

ICT
Information, Communication and Technology

ICU
Intensive Care Unit

ILU
Independent Living Unit

IMG
International Medical Graduates

KPI
Key Performance Indicator

L4L
Live 4 Life Program

LGBTI
Lesbian, Gay, Bisexual, Transgender and / or Intersex

NCFH
National Centre for Farmer Health

NSQHS Standards
National Safety and Quality Health Service Standards

NWAU
National Weighted Activity Unit

OH&S
Occupational Health and Safety

OT
Occupational Therapy

PDHS
Penshurst & District Health Service

PHU
Public Health Unit

PPH
Primary & Preventative Health

QI
Quality Improvement

RN
Registered Nurse

SGGPCP
Southern Grampians and Glenelg Primary Care Partnership

SGSC
Southern Grampians Shire Council

SURC
Symptom Urgent Review Clinic

SWARH
South West Alliance of Rural Health

VET
Vocational Education and Training

VHA
Victorian Healthcare Association Ltd

VICNISS
Victorian Hospital Acquired Infection Surveillance System

VMIA
Victorian Managed Insurance Authority

VMO
Visiting Medical Officer

VPSM
Victorian Patient Satisfaction Monitor

VST
Victorian Stroke Telemedicine

WDHS
Western District Health Service

WIES
Weighted Inlier Equivalent Separations


wdhs
Op Shop


Bendigo Bank
atm


1000
PFIZER
Vaccines


Maximum Clearance Height 2.5 Meters

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