Annual Report 2018

Innovation! Innovation! Innovation!

ROBINVALE
DISTRICT HEALTH
SERVICES

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ROBINVALE
DISTRICT HEALTH
SERVICES

Contents

Responsible Bodies Declaration

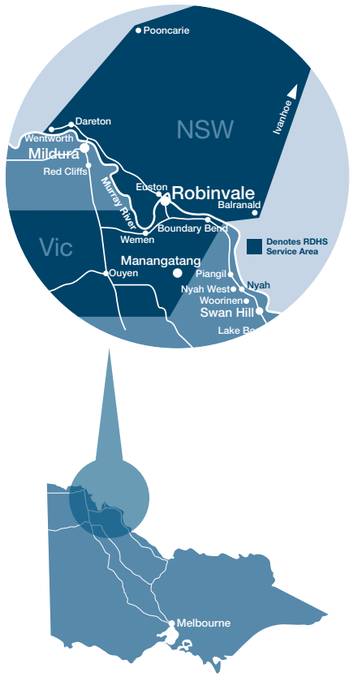
In accordance with the Financial Management Act 1994, I am pleased to present the Report of Operations for Robinvale District Health Services for the year ending 30th June 2018

Mr Quentin Norton
Board Chair

Robinvale
2 July 2018

The responsible Ministers during the reporting period were:

The Hon. Jill Hennessy MP	Minister for Health
The Hon. Martin Foley MP	Minister for Mental Health Minister for Housing, Disability and Ageing
The Hon. Jenny Mikakos MLC	Minister for Families and Children



Annual Report

Robinvale District Health Service reports on its annual performance in two separate documents. The Annual Report of Operations fulfils the statutory reporting requirements to Government and the Quality Account Report reports on quality, risk management and performance improvement matters. Both documents are distributed to the community.

These reports are available on our website:
www.rdhs.com.au

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About Us

Robinvale District Health Services (RDHS) is a Multi-Purpose Service (MPS) incorporated under the *Health Services Act 1988*. In July 2009 the Manangatang & District Hospital and RDHS merged to ensure the sustainability and development of health care services for the Manangatang community.

RDHS provides a diverse range of services to communities across a catchment area of approximately 60,000 square kilometres. In addition to service delivery in its immediate area, RDHS provides outreach services to the communities of Ouyen, Boundary Bend and Manangatang in Victoria and Dareton, Wentworth and Balranald in New South Wales. We have a proud history of growth through innovation, investment in our staff and working in partnership with a broad range of stakeholders.

RDHS operates 20 acute beds, 55 residential aged care places and provides Urgent Care services to both the Robinvale and Manangatang communities. The main campus at Robinvale supports a comprehensive range of services that includes Renal Dialysis, Radiology, Midwifery, Visiting Nursing and Community Health Nursing Services. Also based at Robinvale is an Primary Health team funded by The Western Health Alliance Ltd. And The Murray Primary Health Network to provide Primary Care Services across the region.

RDHS employs 154 staff and has an operating budget of approximately 14 million dollars. We are fortunate to have a high performing management team that takes pride in achieving exceptional business outcomes. RDHS maintains a clear focus on service development and delivery priorities and leverages off strong financial performance to make best use of the resources available to the community.

RDHS is certified as “Whole of Business” to the internationally recognised standard of AS/NZS/ISO 9001:2008 and has since achieved accreditation against the newly revised ISO 9001:2015 Quality Management System.

RDHS was honoured at the 2010 Victorian Health Care Awards to be presented with the “2010 Rural Health Service of the Year” by the Premier of Victoria, Mr John Brumby. RDHS achieved the same award in 2007 and was the first Victorian rural health service to have received this award twice.

Our Services

Hospital (acute)

- 20 acute medical beds
- Stabilisation and resuscitation
- Urgent Care Centre
- Maternity Program - Ante and Post Natal Care
- Maternal Child Health Nursing
- Palliative care
- Post Acute Care
- Medical Imaging
- Renal Dialysis

Aged Care

- Riverside Campus - 30 Low Care Aged Residential Care beds
- Main MPS site - 14 High Care Aged Residential Care Beds
- Manangatang Campus - 10 High Care Aged Residential Care Beds
- Respite Care
- Adult Day Activity and Support Service

Primary Care Services

- Aboriginal Hospital Liaison Officer
- Access & Support Worker
- Early Years program
- Aged and Disability Support
- Asthma Education
- Continence Management
- Counselling
- Diabetes Education
- Exercise Physiology
- Health Promotion / Education
- Immunisation Program
- Men’s Programs
- Dietetics
- Occupational Therapy
- Pap Smear Screening/Women’s Health
- Physiotherapy
- Podiatry
- Social Work
- Speech Pathology

Home Nursing Service

- Visiting Nurse Service
- Palliative Care Nursing / Volunteers
- Post Acute Care

Support Services

- Administration
- Customer Services
- Employer Training Programs
- Graduate Nurse Program
- Hospitality and Facilities Management Services
- Information Technology
- Meals on Wheels
- Occupational Health and Safety
- Public Relations
- Supply
- RDHS Linen Service
- Volunteer Services

Services operating from or in association with RDHS:

- Aged Care Assessment Team
- Aged psychiatric nursing service
- Audiology services
- Cancer support
- Men in Sheds
- Playgroup
- Psychiatric community nursing
- Rural Ambulance Service Victoria
- Self Help arthritis group
- Seniors in Schools Program
- Sexual Assault Team

Our Governance

The Board of Management

The Health Service is governed by the Board of Management (BOM), appointed by the Governor in Council upon recommendation of the Minister for Health. The BOM oversees the clinical and corporate governance of the health service and ensures that services provided comply with Health Act 1988 requirements and RDHS By-Laws.

The Board of Management meets on the last Tuesday of each month to deal with a formal agenda and the Chief Executive Officer reports on the health service's performance.

Board Of Management Members 2017–2018

Mr Quentin Norton –Chair
Mr Peter Campisi – Vice Chair
Mrs Freule Jones
Mrs Merrilyn Grant
Ms Alison Black
Dr Jane Neyland
Mrs Yvonne Brown
Mr Daron Hulls
Mr Michael Krasna
Mr Bruce Myers

Finance And Audit Committee (Meets Quarterly)

Mr Bruce Ginn – Chair (Independent Member)
Mr Quentin Norton
Mr Peter Campisi
Mrs Yvonne Brown
Mrs Lisa Murray (Independent Member)
Mrs Ginette Chirchiglia (Independent Member)
Mr Glenn Bussell (Independent Member)
Mr John Bond (Independent Member)

Executive Committee (Including Capital Works and Projects)

Mr Peter Campisi
Mr Quentin Norton
Mrs Freule Jones
Mr Bruce Myers

Senior Managers

Mrs Mara Richards
Chief Executive Officer

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

Mrs Leanne Adcock
Director of Clinical Services

The Director of Clinical Services manages the clinical operations of RDHS including; Acute Nursing, Residential Aged Care, Visiting Nurse Services, Midwifery, Clinical Education and Radiology.

Mrs Vicki Shawcross
Director Corporate Services

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

Our Departmental Managers

Manager Primary Care
Mr Pieter Uys

Manager Supply & Maintenance
Mr Peter Rickard

Manager People & Culture
Mr Ray Gentle

Director of Nursing (Manangatang Campus)
Mrs Judy Shawyer

Nurse Unit Manager (Riverside Campus)
Ms Gail Robinson

Nurse Unit Manager (Robinvale Campus)
Mrs Binu Joy

Visiting Medical Officers

Dr Luigi Lucca
MBBS
TURIN 1981

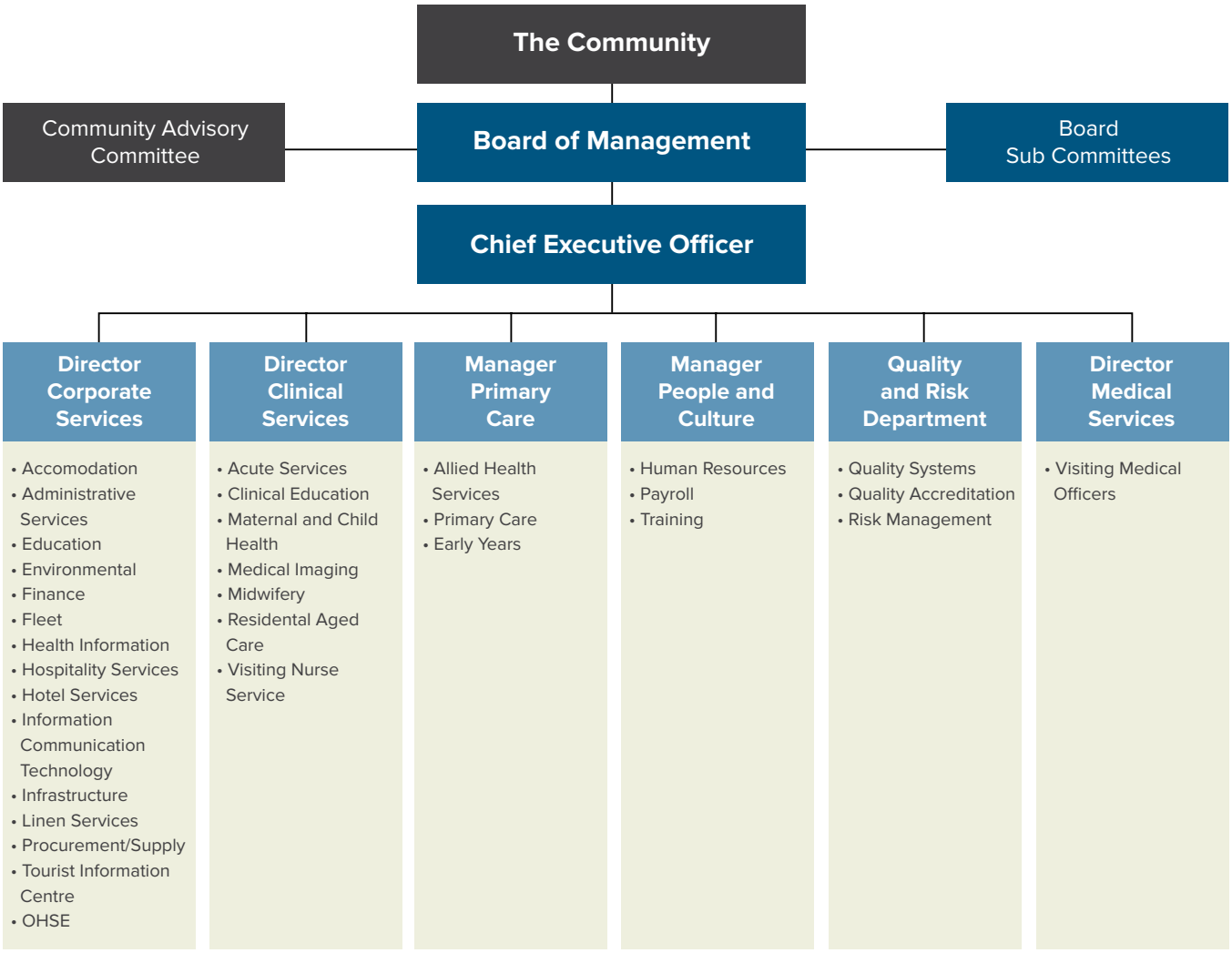
Dr Raj Beejadhur
MB BCh BAO
National University of Ireland (Ireland) 1971

Dr Sean White
MBBS
University of Newcastle/University of New England (Australia) 2010

Director of Medical Services

Dr Peter Sloan
MBBS
University of Melbourne (Australia) 1984

Organisational Structure



Strategic Plan 2018 – 2022

The RDHS Strategic Plan 2011-2016 has now expired and as advised in last year's Annual Report, The Board of Management was preparing to commence the planning process in early 2018 for the 2018-2022 Strategic Plan. The process was initially delayed (in 2017) as RDHS await completion of the Northwest Service Planning exercise. This project has been deferred which has caused a domino effect of start times.

In early 2018, The Board of Management engaged the services of *Healthcare Management Advisors (HMA)* to facilitate development of the 2018-2022 Plan.

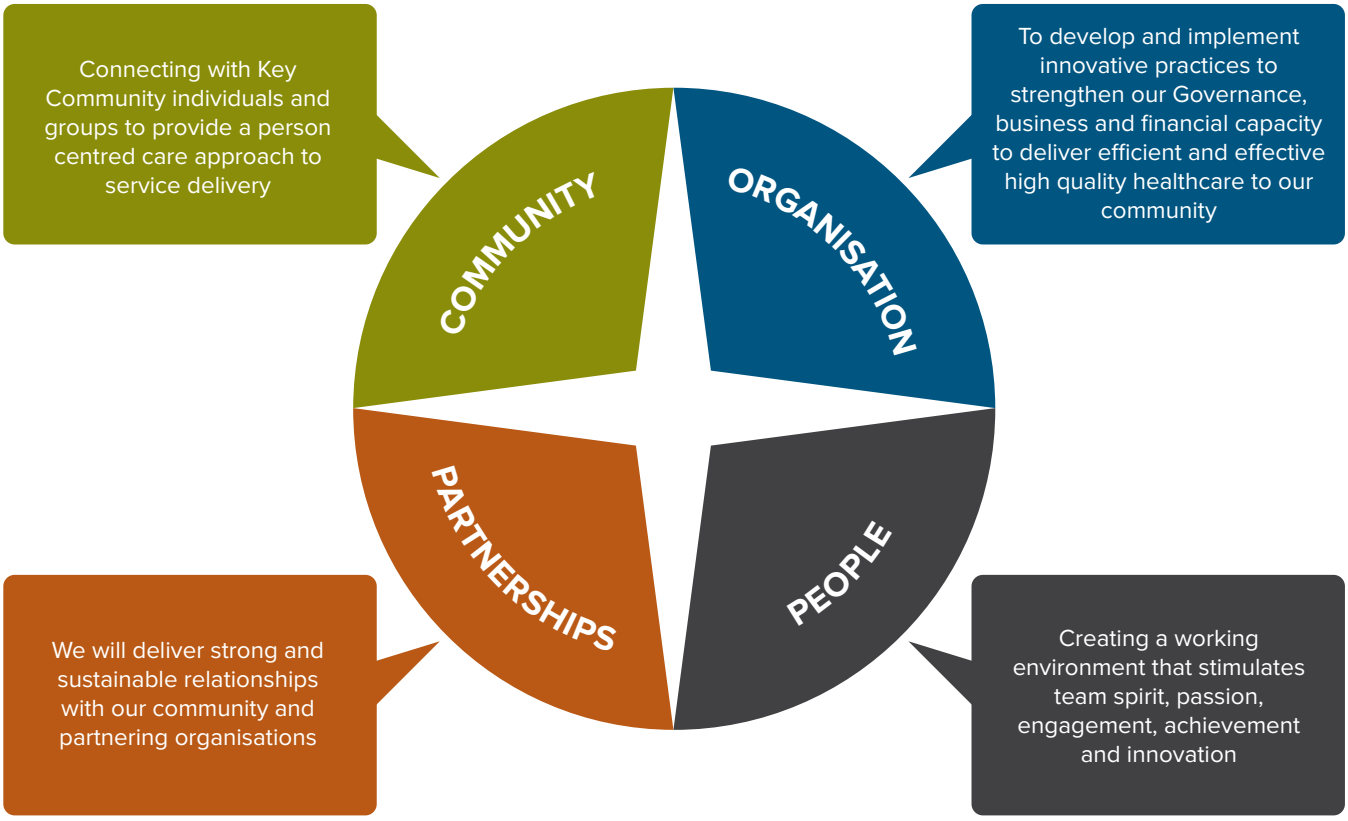
HMA conducted extensive consultation sessions with the Board of Management, Senior Management Team, Staff and the communities of Robinvale, Euston and Manangatang to ascertain the healthcare priorities relevant for inclusion in the Strategic Plan.

It is important that the 2018-2022 plan reflects the health needs of our very diverse and multicultural community whilst aligning with both State and Commonwealth Government requirements.

RDHS awaits the final draft of the plan, which is expected in mid-July 2018.

Once received, it will be formally endorsed by the Board of Management prior to its submission to the Department of Health and Human Services (DHHS). DHHS will provide feedback and ensure that policy direction of Government is accurate and included. The plan will then be shared with the whole of community via RDHS media platforms.

Noted below are the four pillars of our Strategic Plan for 2018-2022. The pillars will enable us to focus on the key elements of our strategy.



Board Chair and Chief Executive Officer's Report

Board Chair

On behalf of the Robinvale District Health Service (RDHS) Board, I am proud to present the Annual Report for the year ending 30th June 2018. This report is prepared in accordance with the *Financial Management Act 1994*.

I would like to acknowledge the traditional owners of the country on which our campuses are located. I wish to pay respect to Elders past, present and emerging. I would also like to make special mention of the vast and varying cultures that make our area such a diverse and wonderful place in which to live.

From a Board perspective, this year has produced a lot of positive changes and improvements that has enabled RDHS to continue to improve the health, wellbeing and strength of our community. Going forward, we welcome the opportunity to further collaborate with clients, patients, families, carers, our staff and the wider community to monitor and continually improve our quality and safety of care delivery.

This year the Board introduced their inaugural Board Planning and Development weekend. This weekend focused on strategic planning as well as 'bringing the conference to us'. All of the Board and the Senior Management Team were involved in this innovative weekend. I would like to thank the various speakers, Board and staff for making this such a successful, and now, annual event.

In order to continue to encourage consumer participation and feedback, the Board this year called for the formation of a Community Advisory Committee. This committee is updated monthly by the Chair on developments within RDHS and is invited to share their feedback and suggestions on opportunities for improvement.

At the start of this financial year, the Board said goodbye to two members, Lisa Murray and Clive Bowden. I thank them for their contribution throughout their time on the Board. New appointees Yvonne Brown, Michael Krasna, Bruce Myers and Jane Neyland have provided a boost to our Board in the skills and experience they bring with them.

The end of this Board year saw the retirement of two long-standing members. Merrilyn Grant has been a member of the Board for 13 years and has spent this time positively advocating for the Manangatang community. For over three decades (33 years), Peter Campisi has dedicated his time as a Board Member; 19 of which were as Board Chair. Peter has quite rightly, already been awarded a Life Governorship to RDHS and if I was able to bestow any further accolades on him, I would. I sincerely thank both Merrilyn and Peter for their years of dedicated service to RDHS.

It has been a quiet year for major capital improvements with one major project being the construction of a 4-bedroom house in Robinvale. This house will be utilised for staff accommodation. Anticipated completion for this project is November 2018.

Minor Capital improvements include:

- Enhanced pedestrian access to the Manangatang Campus. Footpath constructed to go from Pioneer Street to the hospital entrance and then around to the Allied Health building.
- Riverside campus – Refurbished resident bathrooms, painting of resident bedrooms and the main lounge dining area has also been given a fresh coat of paint. Colours chosen by residents and staff.
- Riverside campus– Footpath from Latje Road to the Townview room.
- Riverside campus – Entry Canopy project commenced with construction to start mid July 2018
- Riverside – Combi oven installed in kitchen with installation of a second planned for mid-September 2018. The combi oven can produce dry heat or moist heat, and is suitable for roasting, baking, steaming, grilling, braising and poaching. In the catering environment where time is such an important element in the process, a combi oven has the advantage of quick cooking times.
- Robinvale campus – Commencement of Sensory Garden in the Aged Care wing.

Once again RDHS has benefited from outstanding support from community volunteers, both groups and individuals, who selflessly gave both time and financial assistance. As we all know, communities like ours and specifically RDHS would not be able to achieve what they have if not for the many volunteers that support our service. To these special people I say thank you.

In conclusion, on behalf of the Board, I would like to thank our CEO Mara Richards for her ongoing stewardship of our thriving health service. RDHS has a lot to be proud of this past year, and this would not be possible without our staff. As a Board, we are continually impressed at how our staff embrace change and strive for continuous improvement. I believe it's fitting that my final words are a tremendous thank you to all staff!

Quentin Norton
Board Chair

Innovation!

Chief Executive Officer

It is with my very great pleasure to present a report on the Health Services operational highlights for the 2017/18 year on behalf of the Senior Management Team and Staff of Robinvale District Health Services. It is the committed and energetic staff of the Health Service that ensure all of the many and varied care programs are delivered in a safe and quality endorsed environment with a distinct focus on the wellness of our communities. The communities we serve have their foundation in many cultures and the blend is both challenging and rewarding in designing and planning health services, that are all encompassing and focussed on the varying health needs of the individuals that make up our multicultural community.

During the past year, we have sadly farewelled several longstanding employees that have significantly contributed to the success of our Health Service and they are recognised with pride and great respect as follows;

1 Kathryn (Ann) McKean
Enrolled Nurse, 37 years
2 Janet Pratt
Registered Nurse, 29 years
3 Veronica Chapple
Accounts Payable Clerk, 28 years
4 Susan Barker
Laundry Assistant, 25 years
5 Mary Iudica
Enrolled Nurse, 12 years

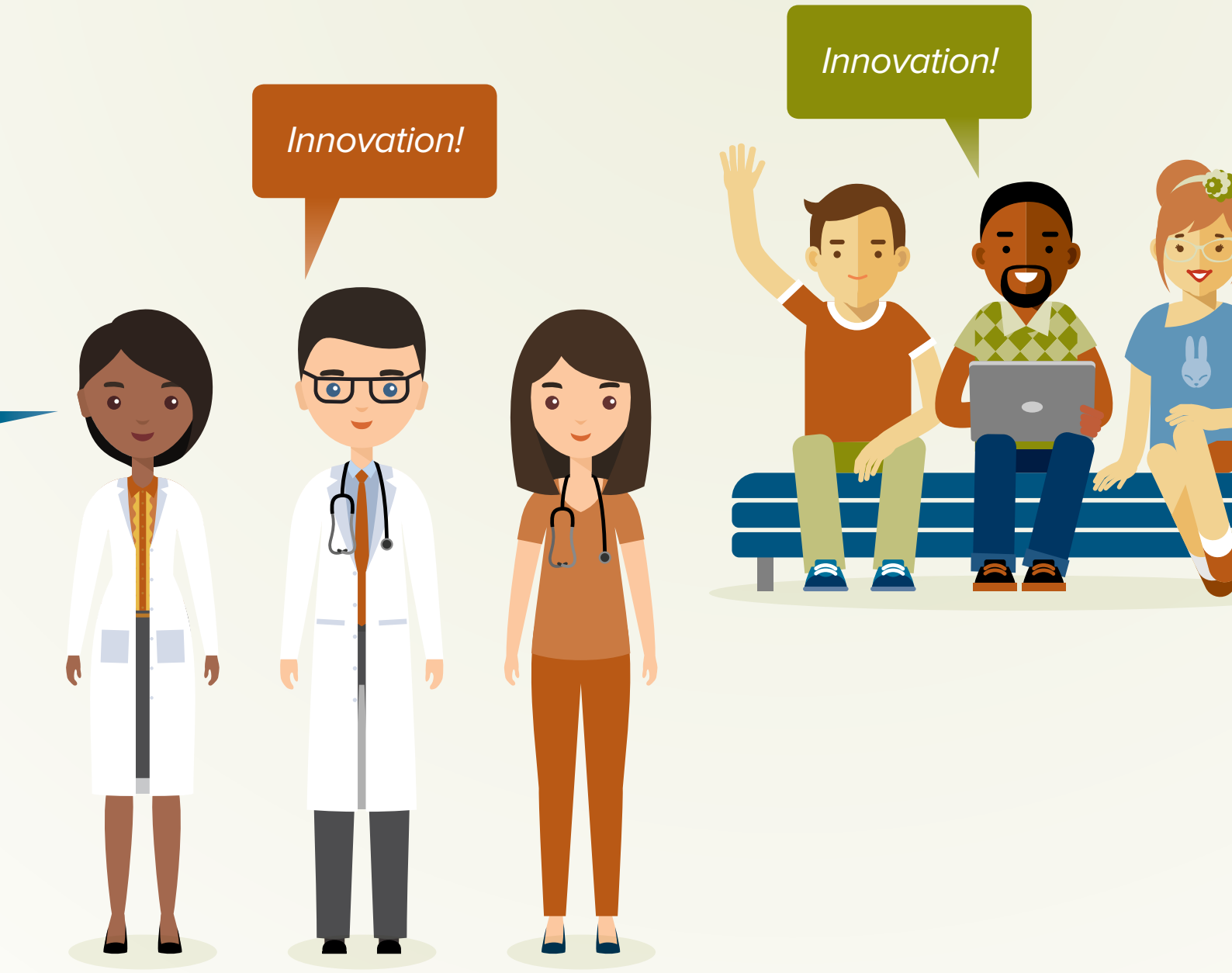
The afore mentioned staff are a very good example of the dedication and commitment demonstrated by our staff in service to our community through our health service. A very sincere Thank You to each of you, for your service and commitment to our community, who have depended upon your individual and collective professional and personal skill sets to provide care, directly or indirectly to assist them through the care experiences and journey!

2018 was designated as our year of "innovation, innovation, innovation" by the Board and Senior Management Team. Encouragement of our staff to think of doing things differently has been our mantra this year and we have sought ideas from an "out of the square" approach. One idea that has grown over the past several years has been the "TREE" project or The Ripple Effect of Ethnicities. This project has, as its driver, the positive engagement of our multicultural community through the sharing of cultural experiences such as crafts and cooking. The project was brought to the attention of the Victorian Multicultural Awards for Excellence and was successful in receiving a high commendation award for "Community Innovation". This project has been driven by many staff however, I would like to acknowledge the outstanding efforts of Poorani Balasundaram and Ray Gentle who have committed much personal effort to the ongoing success of the program.

We have also commenced a journey together to define an "Aged model of care" for RDHS Residents through the BIRCH project, in collaboration with Dementia Australia, Victoria. Our staff would like to see the maximum benefit for all of our Residents to enjoy their lives with as much care flexibility as possible. No one chooses to come into care however ensuring that every individual has the best possible care arrangements in place is our goal and we hope to have something to put in place by years end.

In partnership with the Murray PHN, our Primary Care team has commenced a new program known as "CPRP" (Cardio-Pulmonary Rehab Program). This new program places individuals within our community on a pathway of "heart and lungs" health, assessing individuals for their current health status and through a carefully monitored program, guide the individual to their optimum health/ fitness levels. An excellent program with good attendance and achievements being realised.

We are also at the near completion of our Aboriginal Artwork project where RDHS has led a partnership with MVAC (Murray Valley Aboriginal Coop) and Robinvale College to design and establish artwork that symbolises our relationship. The artwork has been agreed to and is near completion and will be unveiled later this year.



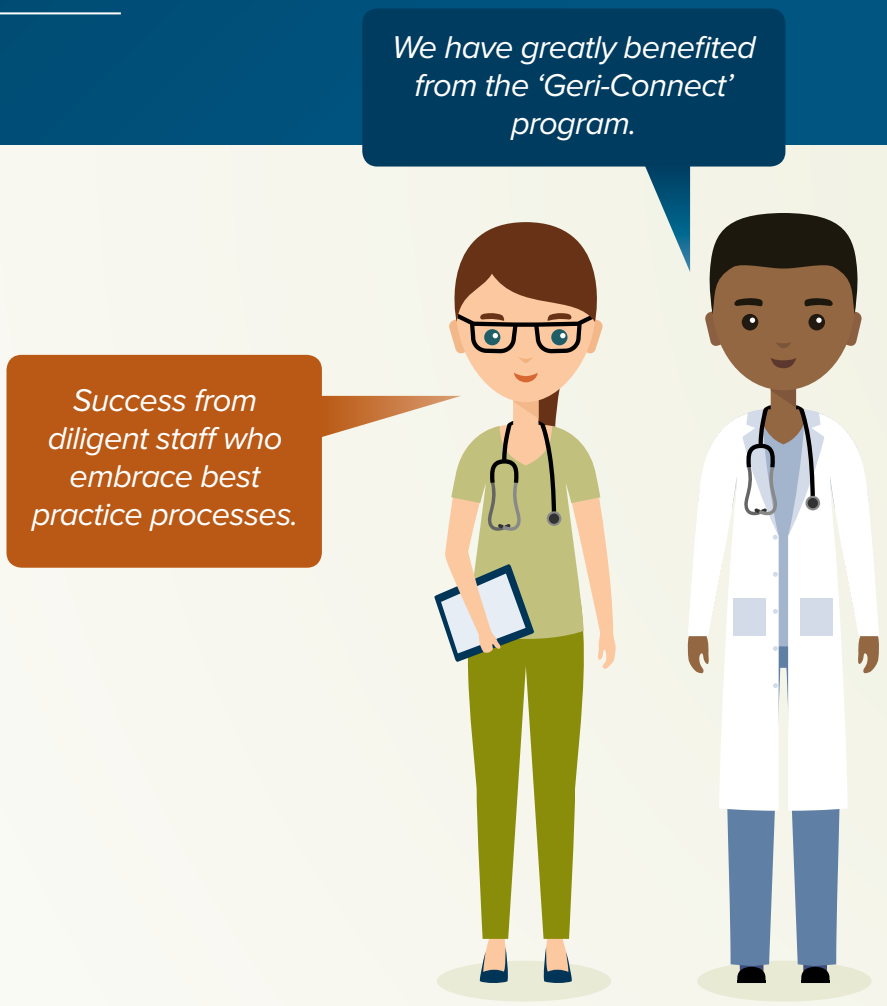
These are only a few of many innovative projects that our staff are developing with the objective of improving the health and wellbeing of our communities. Our staffs' commitment has been observed and commented upon very positively by our organisation's Accreditation body, TCQSI. In June 2018 RDHS underwent its Triennial Accreditation for certification against the ISO9001:2015 and the ten elements of NSQHSS (National Safety Quality Health Services Standards). RDHS met every requirement, some with a "met with merit" rating, which will assure any user of this health services that they will receive the best standard of care possible.

RDHS also welcomed a new GP to town and the Health Service, Dr Sean White. Dr Sean as he prefers to be known, works primarily from the MVAC Clinic, however in the near future, will provide some medical support to our Manangatang campus. We warmly welcome Dr Sean and hope that he will enjoy living and working in Robinvale.

I would like take this opportunity to thank all of the staff that work for RDHS across its 3 campuses. I am very proud to be your CEO. Your dedication and commitment is admirable, as are your individual and combined energy levels and enthusiasm. We have challenges ahead especially during these changing times of unpredictable economic uncertainty. I thank the Board of Management for their ongoing support and look very positively to the future of RDHS under the leadership of Quentin Norton, our new Board Chair. The Senior Management Team do a great job in assisting me to keep our health service sustainable and successful, but it is all of you that make it happen so, thank you.

Mara Richards
Chief Executive Officer

Clinical Services Report



Acute Services

RDHS abides by the National Safety and Quality Health Service Standards (NSQHS). Our delivery and success of Standard 7 - Blood and Blood Products, is an example of our commitment to the NSQHS. Blood transfusions are pre-arranged admissions to ensure the right blood type, product and amount are made available for transfusion. Audits performed on the key criterions of prescribing and clinical use, documentation of patient information, storage and informed consent. Our success in this area is due to the diligence of our staff, who have embraced best practice processes and the close alliance we have with Barratt and Smith Pathology. The implementation of Iron Carboxymaltose Infusions is another improvement to the delivery of quality care. This method of delivery has streamlined iron infusion therapy with the treatment occurring in our Urgent Care Centre, in a fraction of the time.

Our Acute ward has experienced a slight decrease in inpatient admissions, which is reflective of limited VMO availability throughout the 2017/18 year.

Dialysis continues to provide a service to the local community and the occasional visitor or short-term client waiting for a permanent placement. The skilled staff ensure a quality service is provided under the auspice of Royal Melbourne Hospital.

Residential Aged Care

RDHS has engaged Dementia Australia to develop and document a unique Model of Aged Care for RDHS based on what is important to residents, families and staff at our Riverside Campus – The Birch Pathway. A Leadership team has been established from all areas of RDHS to work through projects with the supportive guidance of Dementia Australia. The team will be trained in supporting purposeful engagement and supporting well-being in the community.

It is envisaged that the Birch Pathway model of care will be completed by the end of the 2018 year with aspects rolling out to our other residential care sites.

We have also greatly benefited from the 'Geri-Connect' program, an initiative that utilises videoconferencing to enable a geriatrician to assess residents in consultation with residents' own GP's.

Midwifery

The care provided locally with our midwife and the visiting obstetrician ensures that distance from the birthing hospital doesn't preclude women from appropriate care. Achievements include;

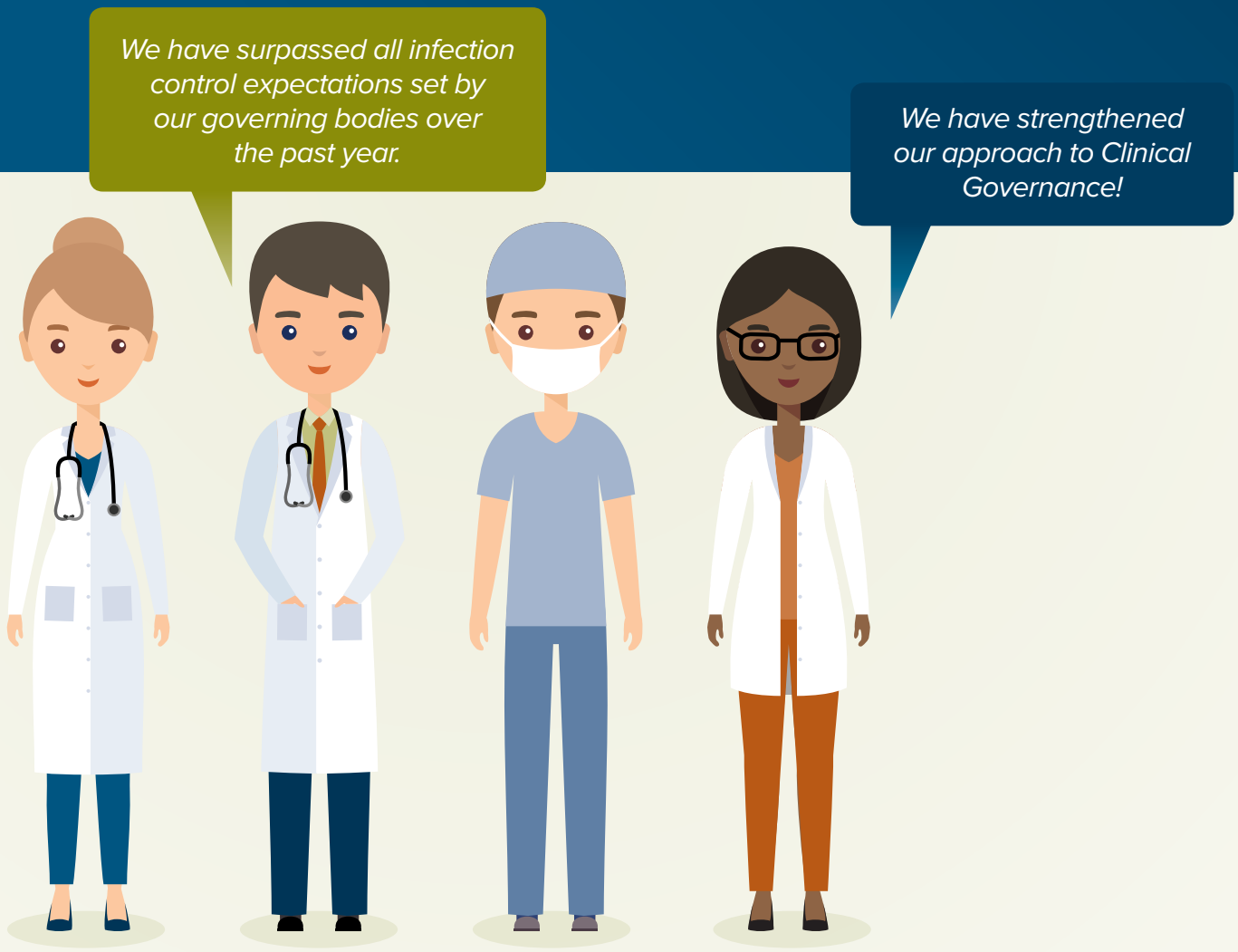
- 22 new parent couples attended antenatal classes
- 4 new parent couples attended Mandarin specific antenatal classes
- Increased gynaecological clinics attended with support from RFDS
- Future support in Family Planning clinics is currently underway

Maternal Child Health

MCHN is once again under the auspice of SHRCC. This change doesn't affect service delivery to the community with the MCHN remaining onsite at RDHS and visits to Manangatang. This is still a free service that offers monitoring of childhood development and parental support.

Infection Control

This past year we said farewell and thank you to Janet Pratt RN. Janet was responsible for setting up and overseeing the many aspects of Infection Control at RDHS. Sarah Bulzomi (EN) is now responsible for the Infection Control portfolio at RDHS. Sarah has demonstrated the same tenacious appetite for maintaining the strong principles and practices as Janet did and this ensures we have a robust process for infection management. Antimicrobial Stewardship plays an important role



and this year we introduced a traffic light system demonstrating appropriate antibiotic use in our facility. Other key aspects of Infection Control include;

- Monitoring and reporting infection rates
- Internal and external cleaning audits
- Hand Hygiene audits
- Outbreak management – gastro and respiratory

Safe practice protects our staff and our patients and residents. RDHS has surpassed all expectations set by our governing bodies over the past year.

Medical Imaging

Unfortunately, we have been without a medical imaging technician since March 2018. We will continue to endeavour to recruit to the position as this service provides quality access to both X-Ray and Ultrasound and greatly lessens the burden of distance and lost time to the community.

Clinical Governance

We have strengthened our approach to Clinical Governance with our Clinical Governance Meeting embracing the input of internal and external personnel. Key staff attend the meeting along with Board members, community Pharmacist, area Manager of Barratt & Smith Pathology, our Director of Medical Services and the local Visiting Medical Officer. This committee oversees the clinical aspects of care and can provide professional guidance in high risk areas. A key feature has been the introduction of In Depth Clinical Reviews. Taking the opportunity to review incidents and presenting them to the committee has strengthened our abilities to assess and determine where improvements can be made to practice. This is a no blame approach and the focus is on refining systems and processes to strive for best practice.

Visiting Nurse Service

The Visiting Nurse Service provides in home care to clients in our Manangatang and Robinvale communities. This service is able to support clients post illness, injury or surgery in the confines of their own home thus reducing the need for longer hospitalisations. Achievements include;

- Successful wound care management
- Post-acute care episodes for 23 clients
- Personal care assessments

Corporate Services Report

Corporate Services support all areas of the three RDHS campuses. The range of support services provided includes Finance, People & Culture, Administration, Catering, Hotel Services, Supply, Laundry, Maintenance, Information Technology, Fleet Management and Clerical support services.

Highlights

- Board of Management approval to construct a 4-bedroom residence for staff accommodation on vacant land owned by RDHS.
- Corporate Services – Finance, ICT and People & Culture support is being provided to Mallee Track Health & Community Services via a contractual arrangement.
- Manangatang Volunteer operated Transport Option established.
- Discussion re transitioning the Robinvale Euston Tourist Information Centre to Swan Hill Rural City Council recommenced.
- Oracle R12 software upgrade.
- Management Advantage – Manad Plus (implementation late 2018).
- Enhanced pedestrian access to the Manangatang Campus.
- Riverside Residential Aged Care campus.
  - Refurbished resident bathrooms, painting of resident bedrooms and the main lounge dining area has also been given a fresh coat of paint. Colours chosen by residents and staff.
  - Enhanced pedestrian access created from the Latje Road footpath to the Townview room.
  - Entry Canopy project commenced with construction to start mid July 2018.
  - Combi oven installed in kitchen with installation of a second planned for mid-September 2018.
- Robinvale campus – Commencement of works for the Sensory Garden in the Aged Care courtyard.
- Linen Service has expanded its external customer base.
- Cleaning Services expanded to include external customers.

Finance

The accepted indicator of performance is the result from continuing operations prior to depreciation and capital purpose income. RDHS recorded an operating surplus in the 17/18 year. RDHS did meet all set DHHS performance indicators.

Please refer to the attached Financial Statements for further information.

Funding

In addition to operational funding from the Department of Health and Human Services Victoria and the Commonwealth Department of Health, RDHS secured supplementary grants from the State and Commonwealth Government and other agencies to support the Robinvale community through various programs. Programs such as Best Start, Communities for Children, Early Years; HIPPY (Home Interaction Program for Parents and Youngsters) and Primary Health Services Flexible funding, via the Murray Primary Health Network, Rural Doctors Network and the Western New South Wales Primary Health Network.

Internal Audit

Through the internal auditors the Board and Finance & Audit Committee monitor the Health Services risk management, financial systems and reporting and compliance with statutory requirements. The internal audit program is undertaken by Audit & Risk Solutions and Accounting & Audit Solutions Bendigo under independent contracts as appointed by the RDHS Board. Activities undertaken by the internal auditors during the year included reviews focusing on Asset Management, Fraud, Human Resources and the Financial Management Compliance Framework.

Facilities Management

Facilities Management provides the ongoing maintenance of physical facilities to ensure they are reliable, safe and comply with relevant standards. Maintenance of our infrastructure requires planning, coordination of redevelopment and refurbishment programs and preventative and reactive maintenance for essential plant and equipment at all sites. To assist us we have sourced a facilities management system which will enable us to have a more structured asset orientated approach and bring about more consistency and better oversight across the organisation.

The solution will provide robust functionality across critical operational areas such as asset and work order management, contractor and visitor management and financial systems integration.

Food Services

Our Catering departments at all campuses continued their quality work in the past year. The team of approximately 20 staff provides more than 57,000 meals each year to patients, residents, visitors and staff.

Hotel/Linen Services

The cleaning staff of approximately eight people continued their quality work delivering excellent results with external cleaning audits results well above the industry target of 85.

The laundry staff continue to provide a high level of service to both internal and external customers. Our service area extends to Balranald, Ouyen, a local medical clinic, Robinvale & Euston

Motels, other accommodation providers and horticultural business in Robinvale.

Resident personal laundry is managed by the linen service with delicate precision.

Community initiative

Robinvale District Health Services is a keen participant in in all areas of community. For many years with financial assistance from Swan Hill Rural City Council, RDHS has managed the operations of the Robinvale / Euston Tourist Information Centre.

11,007 customers accessed the Tourist Information Centre in the 17/18 year and Vline customer's equated to over 50% of the total customers visiting the centre. Vline sales continue to be strong which is an indication of the importance of public transport options in Robinvale.

The sustainability of non-health community units is reviewed annually to ensure that there is no financial impost on the health service.

Supply

RDHS as a Multi-Purpose service is not mandated under the Health Services Act (1988) Vic to procure through Health Purchasing Victoria (HPV). However, we do wherever possible seek access to relevant HPV contracts to ensure that RDHS achieves best value outcomes when procuring.

Information Technology

The RDHS Information Technology Support team is responsible for providing baseline user support services for ICT systems and infrastructure. The key delivery mechanism for higher level ICT support is via external company Pro Advance Mildura.

RDHS is also a member of the Loddon Mallee Rural Health Alliance (LMRHA).

ICT development and software implementation support is provided by LMRHA.

Key areas of focus from a RDHS perspective in the 17/18 year have been:

- Cyber Security
- Oracle R12 FMIS upgrade
- Telehealth
- PC Upgrades/replacements
- Management Advantage – Manad Plus (approval to purchase)
- Asset / Facilities Management software (approval to purchase)

Environmental

Robinvale District Health strives to continually improve the health of the people in our community by endeavouring to provide health care in an environmentally sound and sustainable manner. We commit to continual improvement in energy to reduce our carbon footprint.

The 100kW solar system at the main campus (installed November 2015) continues to generate significant monetary and environmental efficiencies. Monitored data for the period November 2015 to April 2018 shows a saving of $76,000 through the production of 333.97MW.

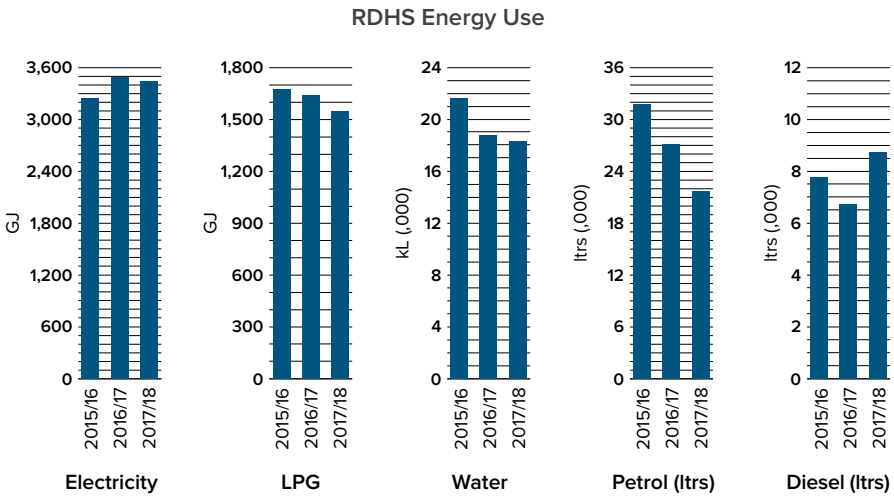
As part of the Greener Government Buildings Program a 20 kW solar system will be installed at the Manangatang Campus in the 2018/19 year. The anticipated annual saving is up to $5,600.

In addition:

- LED lighting replaces existing globes across the organisation.
- Motion sensor lighting installed in office spaces at the main campus.
- A number of computers were upgraded to dual screens, reducing the need to print a document for working purposes.

Information and Communication Technology (ICT) expenditure 2017/18

Business As Usual (BAU) ICT expenditure	Non-Business As Usual (non-BAU) ICT expenditure		
Total (excluding GST)	Total=Operational expenditure and Capital Expenditure (excluding GST) (a) + (b)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b)
$426,853	-	-	-



People & Culture

The People & Culture department is responsible for overseeing industrial matters, recruitment and retention, performance management, professional development, employee support, OH&S and payroll.

The role supports the health service through cultural change by creating, implementing and managing change and supporting the Management team in leadership development through performance management systems and constructive feedback.

The department also supports our organisation with the Dementia Australia Project and The Ripple Effect of Ethnicities (TREE) Project.

The Manager supported the Robinvale College at a two day team building activity for Year 12 students at the beginning of the 2018 school year.

Recruitment

RDHS continues to experience difficulties in the recruitment of Registered and Enrolled Nurses and some disciplines within Allied Health. It is still increasingly difficult for small rural communities to attract health professionals; however, we have implemented an ongoing strategy to seek suitable candidates throughout the year.

Staff Credentialing

RDHS verifies the credentials of all registered practitioners annually though Australian Health Practitioners Regulation Agency (AHPRA) public access web site or directly with presentation of renewed registration.

Clinical Placement/Work Experience

Placements were undertaken by:
- Allied Health Students
- Registered Nurse Students (Acute setting)
- Students from Robinvale College

Traineeships

At the end of 2017 our Trainee Groundsman completed his Certificate III in Parks and Gardens and RDHS was able to offer ongoing employment. Two trainees have completed a Certificate II in Individual Support and are now employed as casual Personal Care Workers. The People and Culture Trainee has completed their Certificate IV in Human Resources and we were able to offer ongoing employment.

Conversational English Classes

In January 2018 the Manager People & Culture commenced Conversational English to a range of people from non-English speaking backgrounds. These classes run twice per week, the focus being on Health English. Community members from Thailand, Cambodia, Afghanistan, Laos, Taiwan, China, Hong Kong and Vietnam have attended the classes with a core group of 15-20 attending most nights.

Hospital Labour Category	JUNE Current Month FTE*		JUNE YTD FTE**	
	2017	2018	2017	2018
Administration & Clerical	20.85	20.53	19.41	20.64
Ancillary Staff (Allied Health)	25.4	21.93	26.44	22.37
Hospital Medical Officers	0	0	0	0
Hotel & Allied Services	36.1	35.95	35.21	35.65
Medical Officers	0	0	0	0
Medical Support	1.12	0	1.08	0.66
Nursing	44.7	38.75	49.3	40.49
Sessional Clinicians	0	0	0	0

The table above *(current month FTE) represents all employees that were paid in the month of June and their FTE for calculation for that month. **(YTD FTE) means all employees employed throughout the financial year i.e. the sum of each month FTE divided by 12.

Primary Health

The past year has seen a lot of change in Primary Care. We have adapted to a new way of receiving and utilising funding to provide services in Victoria and to our outreach sites in New South Wales.

One of the biggest projects within Primary Care came is the formation of our Cardio-pulmonary Rehabilitation Program (CPRP). This Murray PHN initiative addresses a need in the areas of Cardiovascular Disease and Chronic Obstructive Pulmonary Disease. Through a team effort, the Primary Care department developed and released two new programs, Heart Time and Better Breathing. Both programs aim at not only rehabilitation but also prevention for those at risk of developing these conditions.

The programs have picked up a lot of momentum with very positive feedback from those who have been involved. We are very proud of our new partnership with Select Harvest which enables us to bring the Heart Time program to their Carina West farm.

During the early stages of this year a lot of work was done to ensure some of our outreach services to Wentworth, Dareton and Balranald remained in place to ensure those communities were able to access the health care services they needed. Through partnerships with the Rural Doctors Network RDHS is able to ensure Podiatry and Dietetics services continue in those communities. The Western New South Wales PHN also committed to continue to provide Speech Pathology services to New South Wales schools in that catchment.

In March 2018, Physiotherapy and Occupational Therapy services returned to the Balranald community thanks to a partnership with the Balranald Multi-purpose Service. These types of partnerships ensure access to quality health care to these communities and helps to enable RDHS to maintain and develop a stronger workforce.

Early 2018 saw the array of services within Primary Care expand to include Exercise Physiology. This was a welcome and an exciting addition to our team. The addition of an Accredited Exercise Physiologist complements our existing services, not just in Primary Care but for residents of our care facilities at the Main and Riverside campuses. This position also aids the development of a more holistic approach to chronic disease management.

Our Early Years Department continued to excel over the last twelve months. With funds from the Home Interaction Program for Parents and Youngsters (HIPPY) RDHS was able to open a toy library in November 2017. This exciting addition to our already extensive Early Years programs allows families to borrow toys and games completely free of charge. The toy library has been very popular so far with many families already utilising this service.

The HIPPY program aims to equip parents of pre-school aged children with the skills they need to create a structured, education-focused early learning program at home. This is designed to help children prepare for school. The HIPPY program has been very well received by the community and in 2018 a total of 32 families have enrolled in the program.

RDHS has also been involved with the Murray Valley Aboriginal Co-operative kindergarten. With funding from the Department of Health and Human Services, RDHS developed a Social Work led program to teach emotional recognition and regulation skills to children attending the MVAC kindergarten or childcare.

The Health Promotion team have been hard at work promoting a healthy lifestyle to reduce risk factors for disease across the community. The team continues their work with Robinvale College to grow the community garden. Throughout the year many students have spent time in the garden learning more about healthy eating. A number of community members have also joined in with afterschool access to the garden where they get to harvest, and eat the produce they have grown in the garden.

A more recent addition to the Health Promotion calendar is the Men's Health program, Healthy Lads. Healthy Lads is run on a monthly basis and is aimed at men of all ages. Guest speakers address a variety of topics that may affect men, followed by an optional exercise session. Healthy Lads is scheduled to run until November 2018.

Quick Hands, a skills based boxing program, aimed at increasing fitness and confidence has proven to be extremely successful and popular. Initially run for RDHS staff, the program has been delivered to the local Clontarf Academy, Year 7-10 students at Manangatang P-12 College, and the wider Robinvale community.

Looking forward RDHS is hoping to announce a new partnership with the Royal Flying Doctor Service Victoria and Mallee Track Health and Community Services. A new and innovative way of delivering Speech Pathology Services across the Robinvale and Mallee Track catchment area has been developed and negotiated over the past six months. It is hoped that the new program will be launched by August 2018.

Quality and Risk

In line with RDHS' commitment to providing the best possible care and ensuring a safe and healthy environment, the organisation continuously strives to improve our services; identify and eliminate or minimise risk and minimise our carbon footprint.

Quality

RDHS has a strong commitment to safety and quality and this is reflected in our approach to:

- Maintaining an outstanding record in the delivery of quality patient care
- Creating safe environments and systems for consumers and staff
- Reviewing and improving the performance of the patient safety and quality systems
- Assisting our healthcare professionals and Visiting Medical Officers monitor the safety and quality of care they provide, and
- Ensuring accountability for the safety and quality of care at all levels of the organisation, reporting through to the Board of Management.

Accreditation

All acute Australian healthcare facilities are accredited using the National Safety and Quality Health Service (NSQHS) Standards which were introduced in 2013. These standards provide a clear statement about the level of care consumers can expect from health service organisations, and they play an essential role with the accreditation process.

During 2017-2018, RDHS continued its ongoing work towards meeting and maintaining the required Commonwealth and State Government Standards. In August 2017, the organisation underwent a successful surveillance audit maintaining accreditation to the National Safety and Quality Health Service (NSQHS) Standards and ISO 9001:2008 Quality Management Systems. In June 2018, after consultation with our accrediting body TQCSI, RDHS brought forward the Triennial Accreditation Audit. During this audit RDHS was recommended for certification against the newly revised ISO 9001:2015 Quality Management Systems and recertification against the NSQHS Standards achieving six "Met with Merit" actions for our continuing work with Partnering with Consumers.

Riverside Campus accreditation with the Australian Aged Care Quality Association (AACQA) remains current and as per requirements is required to participate in one supported "unannounced" visit annually (financial calendar), which occurred in October 2017. With the extensive internal auditing processes implemented throughout the organisation, RDHS ensures that the same processes and procedures are followed at the Aged Care facilities at both Robinvale and Manangatang campuses.

RDHS undertook the Home Care Standards as set out in the Quality of Care Principles 2014, a review required every three years against services provided within the Commonwealth Home Support Programme (CHSP). RDHS met all 18 actions.

Risk

RDHS continues to utilise the Victorian Health Incident Management System (VHIMS) in collaboration with the Department of Health and Human Services. VHIMS provides the organisation with a standard electronic method (which is used by all Victorian public hospitals) for reporting, recording and monitoring incidents / near misses that occur within the health setting. This ensures that if things go wrong, the organisation has a procedure for reporting and managing adverse events . It also ensures that consumer and staff safety is maintained and that any identified issues are addressed to prevent and / or minimise the likelihood of a similar event occurring again.

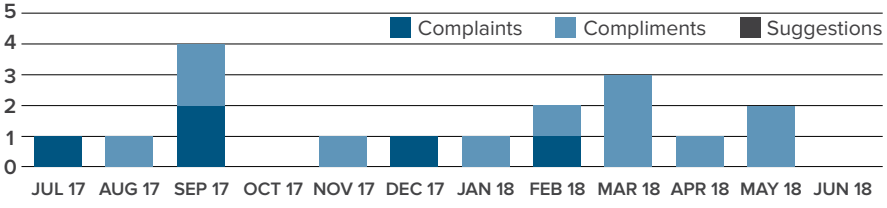
Consumer/Community Feedback

The organisation continually seeks consumer feedback through surveys (internal and external); direct contact and our comments and complaints process.

Twelve compliments and five complaints have been received during July 2017/18 year. Staff also receive compliments in way of unofficial cards and verbal "thank you", praising and highlighting their hard work and commitment to patient centred care.

RDHS views all feedback as 'opportunities for improvement' with the aim of ensuring consumers and community members have an opportunity to participate in the decision making processes relating to the safe and effective delivery of services. All complaints are investigated with the complainant provided with a response.

Registered Complaints, Compliments and Suggestions 2017 – 2018



Performance

PART A: Service Plan Key Achievements

The RDHS Service Plan commenced in 2012. Following numerous reviews, the RDHS Service Plan is now a condensed version identifying priority goals. Key achievements for the 2017/18 year are listed below.

1 Consolidating acute care and residential aged care provision

Renal Dialysis

Goal	Outcome
Enhance Renal Dialysis Capability to meet future demand	• MOU with Melbourne Health to provide Renal Dialysis as a satellite program. • 3 additional staff trained in 17/18.

Maternity Services

Goal	Outcome
Support and maintain the existing maternity service model	• Midwife undertook placement at the Royal Women's Hospital in Melbourne. Placement is arranged through the Maternity Connect program - designed to maintain the skill set of local midwives. • Seeking to establish a partnership with Sunraysia Community Health Services – shared model of care including staffing support to RDHS midwifery department.

Specialist Medical Services

Goal	Outcome
Enhance the range of specialist consulting services that can be accessed locally	• Visiting services include Ophthalmology, Mental Health, Psychology, Nephrology, Gynaecology, Obstetrics, Audiology, Cardiology, Endocrinology, Psychiatry, Paediatrics and Continence Nursing. • Residential care continues to be supported by the Psychiatric Geriatrician services out of Mildura Base Hospital. • Residents in residential care now able to access a geriatrician via the Geri-Connect telehealth program.

Urgent Care

Goal	Outcome
Enhance the existing urgent care capability	• Opportunities are continuously explored to enhance skills and care delivery.

2 Enhancing community based health services

Primary & Community Health - General Practitioners

Goal	Outcome
Enhance the capacity and availability of local GPs	• RDHS supported the recruitment of Dr Sean White. Dr White is based at Murray Valley Aboriginal Coop (MVAC) and will provide services to the Manangatang community. • Dr Lucca (Robinvale GP) continued GP support to the Manangatang Campus Nursing Home • RDHS continues to explore opportunities to support local GP workload.

Community Mental Health – Collaboration and Integration

Goal	Outcome
Improve service delivery outcomes through collaboration and partnerships	• Partnership established with Sunraysia Community Health Services to expand Mental Health Services into Robinvale (funded by Murray Primary Health Network) • RDHS supported Mental Health services to Robinvale College by contracting *Psychology Worx* to deliver services for a 3-month period. • RDHS continues to support Mental Health visiting services provided by Mildura Base Hospital. • Community Wellbeing Officer position has a strong emphasis on mental health awareness and community wellbeing • Community Wellbeing Officer has broadened Mental Health First Aid training and can facilitate adult sessions and co-facilitate youth/teen sessions. 89 individuals completed the MFHA course throughout the year. • TREE (The Ripple Effect of Ethnicity) program received a high commendation at Victoria's Multicultural Awards for Excellence. The program has evolved and includes a Multicultural Festival that will be held in the 2018/19 year.

Primary & Community Health – Alcohol and Other Drugs

Goal	Outcome
Enhance the service capability for AOD services	• In partnership with the Murray Primary Health Network, Community Wellbeing Officer is delivering AOD & Mental Health services to Murray Valley Aboriginal Coop. • Needle Syringe Program continues to operate from the Health & Wellbeing Centre to support community need. • Alcohol and Drug Services delivered by external providers is supported by the provision of consulting rooms by RDHS.

Primary & Community Health – Chronic Disease Management

Goal	Outcome
Develop a Service Framework that improves CDM service delivery	• Development and Implementation of a Cardio- Pulmonary Rehabilitation Program, known as CPRP. A tailored CPRP delivered to local almond industry workers. • Exercise Physiologist Employed to develop and deliver CDM prevention programs. • The Workplace Achievement Program is imbedded across the organisation. The program is an initiative of Healthy Together Victoria and supports a healthy workplace environment. • Support visiting Nephrology services from Royal Melbourne Hospital continue to reach community members at pre-dialysis stage. • Preventive health groups include groups such as warm water exercise classes, Strength & Balance, HEAL and Quick Hands (Boxing). • Regular meetings are held with the Robinvale "Elders" to discuss current issues relating to the indigenous community.

Primary & Community Health – Integration

Goal	Outcome
Improve service integration within RDHS and between service providers	• Argus and My Aged Care continue as the main platforms for referral management. • Robinvale Early Years Network (REYN) continues to meet and bring together service providers of early childhood and adolescence. • Safety Committee meets quarterly for information sharing and project discussion. Attendees represent providers that service or outreach to Robinvale.

Primary & Community Health – Other Services

Goal	Outcome
Consolidate and incrementally improve a range of community based services	• Preventive health groups offered include warm water exercise classes, Strength & Balance, HEAL, walking groups, Quick Hands Boxing, M45 Women's, Diabetes Exercise, CPRP and moderate intensity exercise groups which respond to the needs of the community. • Chronic Disease Management/Prevention Programs continue after hours to encourage participation. • A Toy Library has been established and is open twice per week.

3 Achieving sustainability

Sustainability – Rural Primary Health Service Program

Goal	Outcome
Maintain the Commonwealth Flexible Funding (under Primary Health Network)	• Contracts were secured with the NSW Rural Doctors Network, Western New South Wales PHN, Murray PHN and Far West Local Health District, Balranald Multipurpose Service to provide allied health services to the communities of Robinvale, Manangatang and Ouyen in Victoria and Wentworth, Dareton and Balranald in New South Wales. • RDHS continues to seek alternate funding opportunities to provide allied health services beyond the contracted periods.

Sustainability – Financial Management

Goal	Outcome
Improve understanding of the costs of service streams to better manage the service	• Comprehensive budgets were developed for individual service contracts in the 17/18 period. • Magiq - Power Budget has undergone a major upgrade. This has enabled budget management processes to be refined, with a view to department Managers being more specifically engaged in the process of managing their departmental budget.

4 Enhancing performance management

Enhancing Performance Management - Monitoring and Reporting

Goal	Outcome
Ensure a robust basis for performance monitoring	• Contracted external accountant continues to provide the BoM with informative advice and monthly financial reports. • Through the internal auditors the Board and Finance & Audit Committee monitor the Health Services risk management, financial systems and reporting and compliance with statutory requirements. The internal audit program is undertaken by Audit & Risk Solutions and Accounting & Audit Solutions Bendigo under independent contracts as appointed by the RDHS Board. Activities undertaken by the internal auditors during the year included reviews focusing on Asset Management, Fraud, Human Resources and the Financial Management Compliance Framework. • Continue to meet all DHHS financial performance KPI's.

5 Developing partnerships

Partnerships and Alliances

Goal	Outcome
Focus on the development of priority partnerships and alliances	• **Dementia Australia (Victoria)** – Facilitation of the BIRCH project to identify and establish an Aged Model of Care. • **Mallee Track Health and Community Services & Royal Flying Doctor Service** – Tripartite agreement to expand the delivery of Speech Pathology services. • **Murray Valley Aboriginal Cooperative & Robinvale College** – RDHS has lead the partnership to finalise the Aboriginal Artwork Project. The project will unify all three community service providers in Robinvale. • **Murray Valley Aboriginal Cooperative** – Continue to promote relationships and agreed practices to better engage with the indigenous community. • A strong partnership continues with the Aboriginal Elders and Senior Management staff. The Aboriginal Health Liaison Officer coordinates these conversations as required. • **Mildura Base Hospital** – Continue to promote dialogue to enhance the referral to and discharge from MBH processes. • **Robinvale College** – partnership continues with the Robinvale College to utilise heated pool facilities so that water exercise classes can be run all year round. RDHS provided Speech Pathology and Occupational Therapy to the College.

6 Enabling people

Enabling People – Innovative Workforce Models

Goal	Outcome
Ensure development of innovative and flexible staffing and workforce models to enhance future service delivery	• Manager People & Culture has supported the health service through organisational/ cultural change by supporting the Management team in leadership development through performance management systems and constructive feedback. • Traineeships in many areas are offered across the organisation.

Enabling People – Staff Engagement

Goal	Outcome
Further develop effective staff engagement	• RDHS continues to assist with the cost of professional development for all staff, ensuring that skills are maintained. • Embedded a robust Employee Assistance Program. • Staff training continues with many modules now presented by the Manager People & Culture. Additional training is provided through the e-learning modules. • Team sporting activities arranged by the Workplace Achievement Program. • Nurse Sim online education program implemented in 2017. A review on module uptake is required in 2018/19. • A new Aboriginal Liaison Officer has been appointed and is developing a culturally sensitive program for all staff.

7 Supporting quality

Quality

Goal	Outcome
Develop and sustain a comprehensive clinical governance framework	• The health service wide Triennial Audit conducted in 2018 demonstrated a high level of achievement against all 10 National Safety and Quality Health Service Standards (NSQHSS). RDHS awarded 6 “met with merit” in our Governance and Partnership arrangements. • Riverside maintained accreditation against the Australian Aged Care Quality Agency Standards (AACQA). • Director of Medical Services continues to support our GP’s and provide an overarching view of Clinical Governance. • CEO and Board Chair participation in the Regional Clinical Governance Committee & Loddon Mallee Clinical Council. • Internal Clinical Review Working Group continues to review incidents as required. Results are tabled at the Clinical Governance Committee. • Strengthened Board Governance by encouraging attendance by all BoM at the newly titled Clinical Governance Committee Meeting (formerly Clinical Risk Management).

8 Developing infrastructure

Infrastructure – Information Communication Technology

Goal	Outcome

Improve ICT within RDHS to address the technical and functional capability of the organisation (in collaboration with LMRHA)	• RDHS continues to participate in regional and LMRHA initiatives including ICT strategic planning for the Loddon Mallee Region.
	• Geri-Connect.
	• Telehealth.
	• Telehealth – successful use telehealth when dealing with adult retrieval team in the Urgent Care Centre.
	• Key areas of focus areas in 2017/18:
	  - Cyber Security
	  - Oracle R12 FMIS upgrade
	  - Telehealth
	  - PC Upgrades/replacements
	  - Residential Aged Care management software Management Advantage – Manad Plus (approval to purchase)
	  - Asset / Facilities Management software (approval to purchase)

PART B: Performance Priorities

Quality and Safety

Key Performance Indicator	Target	Result
Health Service Accreditation	Full compliance	Achieved
Compliance with cleaning standards	Full compliance	Achieved
Compliance with the Hand Hygiene Australia Program	80%	94%
Percentage of healthcare workers immunised for influenza	75%	85%
Victorian Healthcare Experience Survey – discharge care Quarter 1, 2, 3	Full compliance	Achieved*
Victorian Healthcare Experience Survey – positive patient experience – Quarter 1,2,3	95% positive experience	Achieved*

* Less than 42 responses were received for the period due to relative size of the Health Service.

Governance and Leadership

Key Performance Indicator	Target	Result
People Matter Survey - percentage of staff with a positive response to safety culture questions	80%	75%

Financial Sustainability

Key Performance Indicator	Target	Result
Operating result ($m)	Update	Refer to FS
Trade creditors	60 days	Refer to FS
Patient fee debtors	60 days	Refer to FS
Adjusted current asset ratio	0.7	Refer to FS
Number of days available cash	14	Refer to FS

Funded Flexible Aged Care Places

Campus	Number
Flexible High Care	
Robinvale	14
Manangatang	10

Utilisation of Aged Care Places

Campus	Number of bed days	Occupancy Level %
Flexible High Care		
Robinvale - Permanent	4865	95%
Robinvale - Respite	0	
Manangatang - Permanent	2302	67%
Manangatang - Respite	165	
Riverside		
Riverside - Permanent	5699	60%
Riverside - Respite	895	
Convalescent Care		
Riverside	18	
Manangatang	0	
Robinvale	0	

Acute Care

Service	Campus	Type of Activity	Actual
Medical inpatients	Robinvale	Bed days	1414
	Manangatang	Bed days	0
Urgent care	Robinvale	Presentations	2102
	Manangatang	Presentations	282
Non-admitted patients	Robinvale	Occasions of service	4730
Radiology	Robinvale	Number of clients	1366
Palliative care		Number of clients	NA
District nursing	Robinvale	Occasions of service	1402
	Manangatang	Occasions of service	360
Maternity	Robinvale	Occasions of service	1262
Renal Dialysis	Robinvale	Episodes	408

Primary Health Care

Service	Activity levels (e.g. occasions/hours of service. By campus)	
Access and Support Worker*	Individual Occasions of Service	271
	Group Attendees	0
Allied Health Assistant*	Individual Occasions of Service	212
	Group Attendees	1675
Community Health Nursing*	Individual Occasions of Service	939
	Group Attendees	413
Cultural Officer*	Individual Occasions of Service	282
	Group Attendees	0
Dietetics*	Individual Occasions of Service	1481
	Group Attendees	116
Early Years*	Group Attendees	5420
Health Promotion*	Group Attendees	2878
Occupational Therapy*	Individual Occasions of Service	1239
	Group Attendees	474
Physiotherapy*	Individual Occasions of Service	3138
	Group Attendees	531
Planned Activity Group*	Number of Group Sessions	65
	Group Attendees	245
Podiatry*	Individual Occasions of Service	2487
	Group Attendees	0
Social Work*	Individual Occasions of Service	2501
	Group Attendees	571
Speech Pathology*	Individual Occasions of Service	3517
	Group Attendees	931

* Services which are not funded or only part funded through the MPS Tripartite Agreement.

Occupational Violence

Occupational Violence Statistics	2017/18
1. Workcover accepted claims with an occupational violence cause per 100 FTE.	0
2. Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0
3. Number of occupational violence incidents reported.	0
4. Number of occupational violence incidents reported per 100 FTE.	0
5. Percentage of occupational violence incidents resulting in a staff injury, illness or condition.	0

The following definitions apply:
Occupational violence - any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.
Incident – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.
Accepted Workcover claims – Accepted Workcover claims that were lodged in 2017-18.
Lost time – is defined as greater than one day.
Injury, illness or condition – This includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.
FTE figures required in the above table should be calculated consistent with the Workforce information FTE calculation (refer to page 12 of the Health Service Model Annual Report guidelines).

Statutory Compliance

Occupational Health and Safety

Robinvale District Health Services (RDHS) is committed to enthusiastically working to provide a safe, "environmentally friendly" work environment for all staff and for residents that meet regulatory requirements.

RDHS monitor and maintain the safety and wellbeing of staff, patients, residents, consumers, visitors and contractors through Occupational Health, Safety and Environmental (OHSE) procedures. A major component to ensure RDHS remains a safe working environment is through the OHSE committee. The OHSE committee meet on a bi-monthly basis (every two months) to report and resolve any issue that may arise or have arisen as a result of OHSE. This meeting is minuted and available for viewing by all staff, Managers and Directors.

Robinvale District Health Services (RDHS) standard Work Cover claims

RDHS had no claims submitted for the 2017/18 year.

There are no outstanding claims.

Freedom of Information

Access to documents and records held by RDHS may be requested under the *Freedom of Information Act 1982*. Consumers wishing to access documents should apply in writing to the FOI Officer at RDHS.

This year 16 FOI requests were received. No requests were denied. All requests were processed within the required timeframes.

Competitive Neutrality

RDHS complied with all the government policies regarding competitive neutrality.

Statement on Compliance with the Building and Maintenance Provisions of the *Building Act 1993*

In accordance with the Building Regulations 2006, made under the *Building Act 1993*, all buildings within the Service are classified according to their functions.

Each campus has a planned preventative maintenance program to ensure ongoing building safety and compliance with regulations.

Summary of major Changes or factors which have affected the achievement of the operational objectives for the year

During the 2017/18 financial year there were no major changes or factors which materially affected the achievement of the operational objectives.

Events subsequent to balance date which may have a significant effect on the operations of the entity in subsequent years

There were no events subsequent to balance date that may have a significant effect on the operations of the entity in subsequent years.

Victorian Industry Participation Policy Act

In 2017/18 there were no projects under the Victorian Industry Participation Policy which required a VIPP application.

Safe Patient Care Act 2015

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

Fees and Charges

All fees and charges charged by RDHS are regulated by the Australian Department of Health and Ageing and the Hospital & Charities (Fees) Regulations 1986, as amended and as other determined by the Department of Human Services, Victoria.

Policies and procedures are in place for the effective collection of fees owing to the service.

Publications

Publications such as the Annual Report, Quality Account Report, Strategic Plan and a multiplicity of Patient Information Brochures are available from RDHS.

Information on RDHS is also available on our website - www.rdhs.com.au

The Protected Disclosure Act 2012

This Act enables people to make disclosures about improper conduct within the public sector without fear of reprisal. The Act aims to ensure openness and accountability by encouraging people to make disclosures and protecting them when they do.

Robinvale District Health Services has received no complaints under this Act in the 2017-18 financial year.

Protected Disclosures are to be reported directly to:
Independent Broad-Based Anti-Corruption Commission (ibac)
P 1300 735 135 | **F** 03 8635 6444
Street address Level 1, North Tower, 459 Collins Street, Melbourne VIC 3000
Postal address GPO Box 24234, Melbourne VIC 3001
Web www.ibac.vic.gov.au/contact-us

Health Records Act 2001 and *Information Privacy Act 2000*

The Acts preserve the privacy and confidentiality of information held by our agency.

All patients, residents and clients receive a brochure explaining how their health information will be used and who will have access to such information fhaiuhfiuah

All staff are required to undertake privacy and confidentiality training on a regular basis and there are documented policy and protocols relating to privacy and confidentiality within our organisation

The Chief Executive Officer is the designated Privacy Officer and deals with enquiries and complaints relating to the Health Records and Information Privacy Acts.

In 2017/18 there were no written complaints with respect to breaches of privacy or confidentiality.

Carers Recognition Act 2012

Robinvale District Health Services has taken all practical measures to comply with its obligations under the Act.

Employment and conduct principles

RDHS ensures a fair and transparent process for recruitment, selection, transfer and promotion of staff. It bases its employment selection on merit and complies with the relevant legislation. Policies and procedures are in place to ensure staff are treated fairly, respected and provided with avenues for grievance and complaints.

National Competition Policy

Robinvale District Health Services complied with all Government policies regarding neutrality requirements with regards to all tender applications.

Consultancies

Details of consultancies (under $10,000)
In 2017/18, there was 1 consultancy where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2017/18 in relation to these consultancies is $1,599 (excl. GST).

Details of consultancies (valued at $10,000 or greater)
In 2017/18, there were 3 consultancies where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2017/18 in relation to these consultancies is $91,938 (excl. GST). See table below for further details.

Additional Information (FRD 22H APPENDIX)

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by the RDHS and are available to the relevant ministers, Members of Parliament and the public on request (subject to the freedom of information requirements, if applicable):

(a) a statement that declarations of pecuniary interests have been duly completed by all relevant officers of the Department;
(b) details of shares held by senior officers as nominee or held beneficially in a statutory authority or subsidiary;
(c) details of publications produced by the Department about the activities of the Health Service and where they 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 in respect of the operation of the Health Service
(f) details of any other research and development activities undertaken by the Health Service that are not otherwise covered either in the report of operations or in a document which contains the financial statement 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 services provided by the Health Service;
(i) details of assessments and measures undertaken to improve the occupational health and safety of employees, not otherwise detailed in the report of operations;
(j) a general statement on industrial relations within the Health Service and details of time lost through industrial accidents and disputes, which are 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 the purposes have been achieved; and
(l) details of all consultancies and contractors including consultants/ contractors engaged, services provided and expenditure committed for each engagement.

Consultancies fees valued >$10,000

Consultant	Purpose of consultancy	Start Date	End Date	Total approved project fee (excluding GST)	Expenditure 2017/18 (excluding GST)	Future expenditure (excluding GST)
Healthcare Management Advisors Pty Ltd	Facilitation of RDHS 2018-2022 Strategic Plan	January 2018	October 2018	$26,800	$26,800	0
Alzheimer's Australia Victoria Inc.	Develop a unique model of care for RDHS Aged Care Residents	November 2017	November 2018	$48,000	$45,488	0
Builtwater Solutions Pty Ltd	Audit of water delivery systems & preparation of Legionella Risk Management Strategy	March 2018	May 2018	$19,650	$19,650	0

Attestations

Data Integrity

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

Mara Richards
Chief Executive Officer

Conflict of Interest

I, Mara Richards, certify that Robinvale District Health Services 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 Robinvale District Health Services and members of the board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.

Mara Richards
Chief Executive Officer

Financial Management Compliance attestation

I Quentin Norton, on behalf of the Responsible Body, certify that Robinvale District Health Services has complied with the applicable Standing Directions of the Minister for Finance under the Financial Management Act 1994 and Instructions.

Quentin Norton
Board Chair

Disclosure Index

The Annual Report of Robinvale District Health Services is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of Robinvale District Health Services compliance with statutory disclosure requirements.

Legislation	Requirement	Page Reference
Charter and Purpose		
FRD 22H	Manner of Establishment and the relevant Ministers	1, IFC
FRD 22H	Purpose, Functions, Powers and Duties	1
FRD 22H	Nature and range of services provided	1
FRD 22H	Initiatives and key achievements	5, 6
Management and Structure		
FRD 22H	Organisational structure	3
Financial and Other Information		
FRD 10A	Disclosure index	24
FRD 11A	Disclosure of ex-gratia payments	FS
FRD 21C	Responsible person and executive officer disclosures	23, IFC
FRD 22H	Application and operation of Protected Disclosure Act 2012	21
FRD 22H	Application and operation of Carers Recognition Act 2012	22
FRD 22H	Application and operation of Freedom of Information Act 1982	21
FRD 22H	Compliance with building and maintenance provisions of Building Act 1993	21
FRD 22H	Details of consultancies over $10,000	22
FRD 22H	Details of consultancies under $10,000	22
FRD 22H	Employment and conduct principles	22
FRD 22H	Information and Communication Technology Expenditure	11
FRD 22H	Major changes or factors affecting performance	21
FRD 22H	Occupational Violence	20
FRD 22H	Operational and budgetary objectives and performance against objectives	FS
FRD 22H	Summary of the entity's environmental performance	11
FRD 22H	Significant changes in financial position during the year	FS

Legislation	Requirement	Page Reference
FRD 22H	Statement on National Competition Policy	22
FRD 22H	Subsequent events	FS
FRD 22H	Summary of the financial results of the year	FS
FRD 22H	Workforce Data Disclosures including a statement on the application of employment and conduct principles	12, 22
FRD 25C	Victorian Industry Participation Policy Disclosures	21
FRD103F	Non-Financial Physical Assets	FS
FRD110A	Cash Flow Statements	FS
FRD112D	Defined Benefit Superannuation Obligations	FS
SD 5.2.3	Declaration in report of operations	FS
SD 3.7.1	Risk Management framework and processes	14
Other requirements under Standing Directions 5.2		
SD 5.2.2	Declaration in financial statements	
SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	FS
SD 5.2.1(a)	Compliance with Ministerial Directions	FS

Legislation
Freedom of Information Act 1982
Protected Disclosure Act 2012
Carer Recognition Act 2012
Victorian Industry Participation Policy Act 2003
Building Act 1993
Financial Management Act 1994
Safe Patient Care Act 2015
Disability Act 2006

FS - Refers to Financial Statements
IFC - Refers to Inside Front Cover

5 Year Comparison

For the Financial Year ended 30 June 2018

	2017/18 $000	2016/17 $000	2015/16 $000	2014/15 $000	2013/14 $000
Total Revenue	13,949	14,128	14,423	16,725	14,479
Total Expenses	14,562	14,521	14,824	15,043	14,546
Other operating flows included in the Net result	141	90	13	-	-
Net Result for the Year	**(472)**	**(303)**	**(388)**	**1,682**	**(67)**
*** Operating Result**	**309**	**684**	**749**	**1,195**	**1,143**
Total Assets	27,171	27,220	27,554	27,661	24,739
Total Liabilities	6,478	6,055	6,086	5,805	4,565
Net Assets	**20,693**	**21,165**	**21,468**	**21,856**	**20,174**
Total Equity	**20,693**	**21,165**	**21,468**	**21,856**	**20,174**

ROBINVALE DISTRICT HEALTH SERVICES

BOARD MEMBER'S, ACCOUNTABLE OFFICERS AND CHIEF FINANCE & ACCOUNTING OFFICER'S DECLARATION

The attached financial statements for Robinvale District Health Services have been prepared in accordance with Standing Direction 5.2 of 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 2018 and the financial position of Robinvale District Health Services at 30 June 2018.

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

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

Quentin Norton Board Chair	Mara Richards Accountable Officer	Andrew Arundell Contract Finance & Accounting Officer
Robinvale	Robinvale	Robinvale
28th August 2018	28th August 2018	28th August 2018

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Robinvale District Health Service

Opinion	I have audited the financial report of Robinvale District Health Service (the health service) which comprises the: • balance sheet as at 30 June 2018 • 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 officers and chief finance and 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 2018 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'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
31 August 2018

Ron Mak
as delegate for the Auditor-General of Victoria

ROBINVALE DISTRICT HEALTH SERVICES
COMPREHENSIVE OPERATING STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

	Note	2018 $'000	2017 $'000
Revenue from Operating Activities	2.1	13,612	13,831
Revenue from Non Operating Activities	2.1	119	205
Employee Expenses	3.1	(9,885)	(10,295)
Non Salary Labour Costs	3.1	(621)	(297)
Supplies and Consumables	3.1	(627)	(723)
Other Expenses	3.1	(2,289)	(2,037)
Net Result Before Capital and Specific Items		309	684
Capital Purpose Income	2.1	218	92
Expenditure for Capital Purpose	3.1	(93)	(35)
Depreciation	4.3	(1,047)	(1,134)
Net Result after Capital and Specific Items		(613)	(393)
Other Economic Flows Included in Net Result			
Net Gain on Non-Financial Assets		86	16
Revaluation of Long Service Leave	3.3	55	74
Total Other Economic Flows Included in Net Result		141	90
NET RESULT FOR THE YEAR		(472)	(303)
Other Comprehensive Income			
Items that will not be classified to Net Result			
Changes in Revaluation Surplus	8.1	0	0
COMPREHENSIVE RESULT FOR THE YEAR		**(472)**	**(303)**

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

ROBINVALE DISTRICT HEALTH SERVICES
BALANCE SHEET
AS AT 30 JUNE 2018

	Note	2018 $'000	2017 $'000
Current Assets			
Cash and Cash Equivalents	6.1	2,340	4,122
Receivables	5.1	343	372
Investments & Other Financial Assets	4.1	8,620	6,060
Inventories	5.2	71	68
Prepayments and Other Assets	5.4	145	126
Total Current Assets		11,519	10,748
Non-Current Assets			
Receivables	5.1	372	381
Property, Plant and Equipment	4.2	15,280	16,091
Total Non-Current Assets		15,652	16,472
TOTAL ASSETS		27,171	27,220
Current Liabilities			
Payables	5.5	902	843
Provisions	3.3	2,211	2,269
Other current liabilities	5.3	3,016	2,558
Total Current Liabilities		6,129	5,670
Non-Current Liabilities			
Provisions	3.3	349	385
Total Non-Current Liabilities		349	385
TOTAL LIABILITIES		6,478	6,055
NET ASSETS		20,693	21,165
EQUITY			
Property, Plant and Equipment Revaluation Surplus	8.1a	26	26
Contributed Capital	8.1b	22,352	22,352
Accumulated Surpluses/(Deficits)	8.1c	(1,685)	(1,213)
TOTAL EQUITY	8.1	20,693	21,165
Commitments	6.2		
Contingent Assets and Contingent Liabilities	7.2		

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

ROBINVALE DISTRICT HEALTH SERVICES
STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

		Property, Plant and Equipment Revaluation Surplus	Contributed Capital	Accumulated Surpluses/ (Deficits)	Total
		$'000	$'000	$'000	$'000
Balance at 1 July 2016		26	22,352	(910)	21,468
Net result for the year	8.1c	0	0	(303)	(303)
Balance at 30 June 2017		**26**	**22,352**	**(1,213)**	**21,165**
Net result for the year	8.1c	0	0	(472)	(472)
Balance at 30 June 2018		**26**	**22,352**	**(1,685)**	**20,693**

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

ROBINVALE DISTRICT HEALTH SERVICES
CASH FLOW STATEMENT
FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

	Note	2018 $'000	2017 $'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Grants from Government		11,186	11,672
Capital Grants from Government		23	34
Patient and Resident Fees Received		1,064	1,414
Donations and Bequests Received		3	58
GST (Paid to)/Received from ATO		(67)	142
Interest Received		136	222
Other Receipts		1,120	719
Total Receipts		***13,465***	***14,261***
Employee Expenses Paid		(9,924)	(10,418)
Non Salary Labour Costs		(621)	(297)
Payments for Supplies and Consumables		(627)	(711)
Other Payments		(1,821)	(1,737)
Total Payments		***(12,993)***	***(13,163)***
NET CASH FLOW FROM OPERATING ACTIVITIES	8.2	472	1,098
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Non-Financial Assets		(371)	(452)
Proceeds from Sale of Non-Financial Assets		242	71
Purchase of Investments		(1,650)	643
NET CASH FLOW FROM /(USED IN) INVESTING ACTIVITIES		(1,779)	262
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS HELD		(1,307)	1,360
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		3,387	2,027
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	6.1	2,080	3,387

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

BASIS OF PREPARATION

The financial statements are prepared in accordance with Australian Accounting Standards and relevant FRDs.

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis.

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

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

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also future periods that are affected by the revision. Judgements and assumptions made by management in applying the application of AAS that have significant effect on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These annual financial statements represent the audited general purpose financial statements for Robinvale District Health Services (ABN 24 620 742 736) for the year ended 30 June 2018. The report provides users with information about the Health Services' stewardship of resources entrusted to it.

(a) Statement of compliance

These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act* 1994, and applicable AASs, 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, and relevant Standing Directions (SDs) authorised by the Minister for Finance.

The Health Service is a not-for profit entity and therefore applies the additional AUS paragraphs applicable to "not-for-profit" Health Services under the AASB's.

The annual financial statements were authorised for issue by the Board of Robinvale District Health Services on 28th August, 2018.

(b) Reporting Entity

The financial statements includes all the controlled activities of Robinvale District Health Services.
Its principal address is:
128-132 Latje Road
Robinvale
Victoria 3549.

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

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Basis of accounting preparation and measurement

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2018, and the comparative information presented in these financial statements for the year ended 30 June 2017.

The financial statements are prepared on a going concern basis.

These financial statements are presented in Australian Dollars, the functional and presentation currency of the Health Service.

All amounts shown in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated. Minor discrepancies in tables between totals and sum of components are due to rounding.

The Health Service operates on a fund accounting basis and maintains an Operating Fund.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. Under the accrual basis, items are recognised as assets, liabilities, equity, income or expenses when they satisfy the definitions and recognition criteria for those items, that is they are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are reviewed on an ongoing basis. The estimates and associated assumptions are based on professional judgements derived from historical experience and various experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to:

- The fair value of land, buildings, infrastructure, plant and equipment, (refer to Note 4.2);
- Superannuation expense (refer to Note 3.4): and
- Employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 3.3).

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 flow.

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

(d) Jointly Controlled Operation

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.

In respect of any interest in joint operations, the Health Service recognises in the financial statements:
- its assets, including its share of any assets held jointly;
- any liabilities including its share of liabilities that it had incurred;
- its revenue from the sale of its share of the output from the joint venture operation;
- its share of the revenue from the sale of the output by the operation; and
- its expenses, including its share of any expenses incurred jointly.

Robinvale District Health Services is a Member of the Loddon Mallee Rural Health Alliance Joint Venture and retains joint control over the arrangement, which it has classified as a joint operation (refer to Note 8.10 Jointly Controlled Operations).

NOTE 2: FUNDING DELIVERY OF OUR SERVICES

The health service's overall objective is to deliver programs and services that support and enhance the wellbeing of all Victorians.

To enable the health service to fulfil its objective it receives income based on parliamentary appropriations. The health service also receives income from the supply of services.

Structure
2.1 Analysis of revenue by source

NOTE 2.1: ANALYSIS OF REVENUE BY SOURCE	Admitted Patients 2018 $'000	Residential Aged Care 2018 $'000	Aged Care 2018 $'000	Primary Health 2018 $'000	Other 2018 $'000	TOTAL 2018 $'000
Government Grants	7,209	1,652	510	1,945	0	11,316
Indirect Contributions by Department of Health and Human Services	1	2	0	1	0	4
Patient and Resident Fees	237	798	19	95	0	1,149
Other Revenue from Operating Activities	113	207	14	461	348	1,143
Total Revenue from Operating Activities	**7,560**	**2,659**	**543**	**2,502**	**348**	**13,612**
Interest and Dividends	10	95	2	12	0	119
Total Revenue from Non-Operating Activities	**10**	**95**	**2**	**12**	**0**	**119**
Targeted Capital Works and Equipment	23	0	0	0	0	23
Donations and Bequests	0	3	0	0	0	3
Other Capital Purpose Income	0	192	0	0	0	192
Total Capital Purpose Income	**23**	**195**	**0**	**0**	**0**	**218**
TOTAL REVENUE	**7,593**	**2,949**	**545**	**2,514**	**348**	**13,949**

NOTE 2.1: ANALYSIS OF REVENUE BY SOURCE (Continued)

	Admitted Patients 2017 $'000	Residential Aged Care 2017 $'000	Aged Care 2017 $'000	Primary Health 2017 $'000	Other 2017 $'000	TOTAL 2017 $'000
Government Grants	7,159	1,733	504	2,040	0	11,436
Indirect Contributions by Department of Health and Human Services	(1)	(1)	0	0	0	(2)
Patient and Resident Fees	611	672	31	65	0	1,379
Other Revenue from Operating Activities	207	205	16	250	340	1,018
Total Revenue from Operating Activities	**7,976**	**2,609**	**551**	**2,355**	**340**	**13,831**
Interest and Dividends	9	94	2	11	89	205
Total Revenue from Non-Operating Activities	**9**	**94**	**2**	**11**	**89**	**205**
Targeted Capital Works and Equipment	0	0	0	0	34	34
Donations and Bequests	0	0	0	0	58	58
Total Capital Purpose Income	**0**	**0**	**0**	**0**	**92**	**92**
TOTAL REVENUE	**7,985**	**2,703**	**553**	**2,366**	**521**	**14,128**

The Department of Health and Human Services makes certain payments on behalf of the Health Service. These amounts have been brought to account in determining the operating result for the year by recording them as revenue and expenses.

Revenue Recognition
Income is recognised in accordance with AASB 118 *Revenue* and is recognised as to the extent that it is probable that the economic benefits will flow to Robinvale District Health Services and the income can be reliably measured at fair value. Unearned income at reporting date is reported as income received in advance.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

Government Grants and other transfers of income (other than contributions by owners)
In accordance with AASB 1004 *Contributions,* government grants and other transfers of income (other than contributions by owners) are recognised as income when the Health Service gains control of the underlying assets irrespective of whether conditions are imposed on the Health Service's use of the contributions.

Contributions are deferred as income in advance when the health service has a present obligation to repay them and the present obligation can be reliably measured.

Indirect Contributions from the Department of Health and Human Services

- Insurance is recognised as revenue following advice from the Department of Health and Human Services.
- Long Service Leave (LSL) - Revenue is recognised upon finalisation of movements in LSL liability in line with the arrangements set out in the Metropolitan Health and Aged Care Services Division Hospital Circular 04/2017.

Patient and Resident Fees
Patient fees are recognised as revenue on an accrual basis.

Private Practice Fees
Private Practice fees are recognised as revenue at the time invoices are raised.

NOTE 2.1: ANALYSIS OF REVENUE BY SOURCE (Continued)

Revenue from commercial activities

Revenue from commercial activities such as provision of meals to external users is recognised on an accrual basis.

Donations and Other Bequests

Donations and bequests are recognised as revenue when received. If donations are for a specific purpose, they may be appropriated to a surplus such as specific restricted purpose surplus.

Interest Revenue

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

Other income

Other income includes recoveries for salaries and wages and external services provided.

Category Groups

Robinvale District Health Services has used the following category groups for reporting purposes for the current and previous financial years.

- **Admitted Patient Services (Admitted Patients)** comprises all acute and subacute admitted patient services, where services are delivered in public hospitals.
- **Aged Care** comprises a range of in home, specialist geriatric, residential care and community based programs and support services, such as Home and Community Care (HACC) that are targeted to older people, people with a disability, and their carers.
- **Primary, Community and Dental Health** comprises a range of home based, community based, community, primary health and dental services including health promotion and counselling, physiotherapy, speech therapy, podiatry and occupational therapy and a range of dental health services.
- **Residential Aged Care including Mental Health (RAC incl. Mental Health)** referred to in the past as psychogeriatric residential services, comprises those Commonwealth-licensed residential aged care services in receipt of supplementary funding from the department the mental health program. It excludes all other residential services funded under the mental health program, such as mental health funding community care units and secure extended care units.
- **Other Services not reported elsewhere - (Other)** comprises services not separately classified above, including: Public Health Services including laboratory testing, blood borne viruses / sexually transmitted infections clinical services, Kooris liaison officers, immunisation and screening services, drugs services including drug withdrawal, counselling and the needle and syringe program, Disability services including aids and equipment and flexible support packages to people with a disability, Community Care programs including sexual assault support, early parenting services, parenting assessment and skills development, and various support services. Health and Community Initiatives also falls in this category group.

NOTE 3: THE COST OF DELIVERING 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 Analysis of expenses by source
3.2 Analysis of expense and revenue by internally managed and restricted specific purpose funds
3.3 Employee benefits in the balance sheet
3.4 Superannuation

NOTE 3.1: ANALYSIS OF EXPENSE BY SOURCE	Admitted Patients 2018 $'000	Residential Aged Care 2018 $'000	Aged Care 2018 $'000	Primary Health 2018 $'000	Other 2018 $'000	TOTAL 2018 $'000
Employee Expenses	1,808	5,240	365	2,472	0	9,885
Other Operating Expenses						
Non Salary Labour Costs	236	223	1	161	0	621
Supplies and Consumables	209	337	7	74	0	627
Other Expenses	374	1,064	50	460	341	2,289
Total Expenditure from Operating Activities	2,627	6,864	423	3,167	341	13,422
Other Non-Operating expenses						
Revaluation of Long Service Leave (refer note 3.3)	0	0	0	0	(55)	(55)
Expenditure for Capital Purpose	0	0	0	0	93	93
Depreciation (refer note 4.3)	0	0	0	0	1,047	1,047
Total Other Expenses	0	0	0	0	1,085	1,085
TOTAL EXPENSES	**2,627**	**6,864**	**423**	**3,167**	**1,426**	**14,507**

	Admitted Patients 2017 $'000	Residential Aged Care 2017 $'000	Aged Care 2017 $'000	Primary Health 2017 $'000	Other 2017 $'000	TOTAL 2017 $'000
Employee Expenses	2,155	5,391	183	2,566	0	10,295
Other Operating Expenses						
Non Salary Labour Costs	110	130	1	56	0	297
Supplies and Consumables	250	383	9	81	0	723
Other Expenses	347	928	45	417	300	2,037
Total Expenditure from Operating Activities	2,862	6,832	238	3,120	300	13,352
Other Non-Operating expenses						
Revaluation of Long Service Leave (refer note 3.3)	0	0	0	0	(74)	(74)
Expenditure for Capital Purpose	0	0	0	0	35	35
Depreciation (refer note 4.3)	0	0	0	0	1,134	1,134
Total Other Expenses	0	0	0	0	1,095	1,095
TOTAL EXPENSES	**2,862**	**6,832**	**238**	**3,120**	**1,395**	**14,447**

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

NOTE 3.1: ANALYSIS OF EXPENSE BY SOURCE (Continued)

Employee expenses

Employee expenses include:

- Wages and salaries;
- Fringe Benefits Tax;
- Leave Entitlements;
- Termination Payments;
- Work cover Premiums; and
- Superannuation expenses

Grants and Other Transfers

These include transactions such as: grants, subsidies and personal benefit payments made in cash to individuals.

Other Operating Expenses

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

- Supplies and consumables - Supplies and service costs which 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.
- Bad and doubtful debts (refer to Note 4.1 Investments and other financial assets).
- Fair value of assets, services and resources provided free of charge or for nominal consideration - Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the transferee obtains control over them.
- Borrowing costs of qualifying assets - In accordance with the paragraphs of AASB 123 Borrowing Costs applicable to not-for-profit public sector entities, the Health Services continues to recognise borrowing costs immediately as an expense, to the extent that they are directly attributable to the acquisition, construction or production of a qualifying asset.

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:

- Revaluation gains / (losses) of non-financial physical assets (refer to Note 4.2 Property Plant & Equipment).
- Net gain/ (loss) on disposal of non-financial assets.

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) 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 4.1 Investments and other financial assets; and
  disposals of financial assets and derecognition of financial liabilities

Impairment of non-financial assets

Goodwill and intangible assets with indefinite useful lives (and intangible assets not available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired.

Other gains/ (losses) from other economic flows

Other gains/ (losses) include:

- the revaluation of the present value of the long service leave liability due to changes in the bond rate movements, inflation rate movements and the impact of changes in probability factors; and
- transfer of amounts from the reserves to accumulated surplus or net result due to disposal or derecognition or reclassification.

Derecognition of financial liabilities

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

NOTE 3.2: ANALYSIS OF EXPENSES AND REVENUE BY INTERNALLY MANAGED AND RESTRICTED SPECIFIC PURPOSE FUNDS

	Expense		Revenue	
	2018 $'000	2017 $'000	2018 $'000	2017 $'000
Commercial Activities				
Laundry	241	232	75	63
Other	110	98	98	99
Total	**351**	**330**	**173**	**162**

NOTE 3.3: EMPLOYEE BENEFITS IN THE BALANCE SHEET

	2018 $'000	2017 $'000
Current Provisions		
Employee Benefits (i)		
Annual Leave		
- unconditional and expected to be settled wholly within 12 months (ii)	771	763
- unconditional and expected to be settled wholly after 12 months (iii)	0	0
Long Service Leave		
- unconditional and expected to be settled wholly within 12 months (ii)	240	200
- unconditional and expected to be settled wholly after 12 months (iii)	592	685
Accrued Days Off		
- unconditional and expected to be settled wholly within 12 months (ii)	46	43
Accrued Salaries & Wages		
- unconditional and expected to be settled wholly within 12 months (ii)	310	320
	1,959	2,011
Provisions related to employee benefit on-costs		
- unconditional and expected to be settled wholly within 12 months (ii)	176	170
- unconditional and expected to be settled wholly after 12 months (iii)	76	88
	252	258
Total Current Provisions	**2,211**	**2,269**
Non-Current Provisions		
Employee Benefits (ii)	272	300
Provisions related to employee benefit on-costs	77	85
Total Non-Current Provisions	**349**	**385**
Total Provisions	**2,560**	**2,654**
(a) Employee Benefits and Related On-Costs		
Current Employee Benefits and Related On-Costs		
Unconditional Long Service Leave Entitlements	939	999
Annual Leave Entitlements	870	861
Accrued Salaries and Wages	350	361
Accrued Days Off	52	48
	2,211	2,269
Non-Current Employee Benefits		
Conditional Long Service Leave Entitlements (iii)	349	385
	349	385
Total Employee Benefits and Related On-Costs	**2,560**	**2,654**

Movements in Provisions	2018	2017
Movement in Long Service Leave	$'000	$'000
Balance at start of year	1,384	1,490
Provision made during the year		
- Revaluations	(55)	(74)
- Expense recognising employee service	211	196
Settlement made during the year	(252)	(228)
Balance at end of year	1,288	1,384

Notes:
(i) Employee benefits consist of amounts for accrued days off, annual leave and long service leave accrued by employees, not including on-costs.
(ii) The amounts disclosed are nominal amounts.
(iii) The amounts disclosed are discounted to present values.

NOTE 3.3: EMPLOYEE BENEFITS IN THE BALANCE SHEET (Continued)

Employee Benefit Recognition

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered to the reporting date as an expense during the period the services are delivered.

Provisions

Provisions are recognised when the Health Service has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a liability is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Employee Benefits

This provision arises for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered to the reporting date.

Wages and Salaries, Annual Leave and Accrued Days Off

Liabilities for wages and salaries, annual leave and accrued days off are all 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, annual leave and accrued days off are measured at:

- Undiscounted 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)

The 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:

- Undiscounted value – if the Health Service expects to wholly settle within 12 months; or
- Present value – if the Health Service 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 together with provisions for employee benefits.

NOTE 3.4: SUPERANNUATION

Fund		Paid Contributions for the year		Outstanding Contributions at Year End	
		2018 $'000	2017 $'000	2018 $'000	2017 $'000
Defined Benefit Plans: (i)	First State Super	27	30	0	0
Defined Contribution Plans:	First State Super	690	778	0	0
	Other	120	67	0	0

(i) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

Employees of the Health Service are entitled to receive superannuation benefits and the Health Service contributes to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

Defined contribution superannuation plans
In relation to defined contributions (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.

Defined benefit superannuation plans
The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by the Health Service to the superannuation plans in respect of the services of current 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.

The Health Service does not recognise any unfunded defined benefit liability in respect of the plan(s) because the entity 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 terms.

However superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of the Health Service. The name, details and amounts expensed in relation to the major employee superannuation funds and contributions made by the Health Service are disclosed above.

NOTE 4: KEY ASSETS TO SUPPORT SERVICE DELIVERY

The 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 the Health Service to be utilised for delivery of those outputs.

Structure

4.1 Investments and Other Financial Assets
4.2 Property, Plant & Equipment
4.3 Depreciation and Amortisation

NOTE 4.1: INVESTMENTS AND OTHER FINANCIAL ASSETS	Operating Fund		Total	
	2018	2017	2018	2017
CURRENT	$'000	$'000	$'000	$'000
Loans and Receivables				
Term Deposit				
Aust. Dollar Term deposits > 3 Months	8,620	6,060	8,620	6,060
TOTAL CURRENT OTHER FINANCIAL ASSETS	8,620	6,060	8,620	6,060
Represented by:				
Joint Operation Investments	170	160	170	160
Robinvale District Health Services Investments	5,650	4,000	5,650	4,000
Accommodation Bonds Investment	2,800	1,900	2,800	1,900
TOTAL	8,620	6,060	8,620	6,060

Investments and other financial assets
Health Service investments must be in accordance in Standing Direction 3.7.2 – Treasury and Investment Risk Management. Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

Investments are classified as loans and receivables.

Robinvale District Health Service classifies its other financial assets between current and non-current assets based on the purpose for which the assets were acquired. Management determines the classification of its other financial assets at initial recognition.

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

All financial assets, except those measured at fair value through profit and loss are subject to annual review for impairment.

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
- the 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
- the Health Service has transferred its rights to receive cash flows from the asset and either:
  - (a) has transferred substantially all the risks and rewards of the asset; or
  - (b) has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

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

Impairment of Financial Assets
At the end of each reporting period, the Department assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through the Comprehensive Income Statement, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. 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.*

NOTE 4.1: INVESTMENTS AND OTHER FINANCIAL ASSETS (Continued)

Doubtful debts

Receivables are assessed for bad and doubtful debts on a regular basis. Those bad debts considered as written off by mutual consent are classified as a transaction expense. Bad debts not written off by mutual consent and the allowance for doubtful debts are classified as other economic flows in the net result.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT **(a) Gross carrying amount and accumulated depreciation**	**2018** **$'000**	**2017** **$'000**
Land		
- Land at Fair Value	721	761
Total Land	**721**	**761**
Buildings		
- Buildings at Fair Value	16,595	16,579
Less Accumulated Depreciation	(3,116)	(2,346)
Total Buildings	**13,479**	**14,233**
Plant and Equipment		
- Plant and Equipment at Fair Value	2,457	2,373
Less Accumulated Depreciation	(1,733)	(1,579)
	724	794
- Joint Operation Plant and Equipment at Fair Value	58	36
Less Accumulated Depreciation	(33)	(29)
	25	7
Total Plant and Equipment	**749**	**801**
Motor Vehicles		
- Motor Vehicles at Fair Value	621	668
Less Accumulated Depreciation	(350)	(394)
Total Motor Vehicles	**271**	**274**
Assets Under Construction at Cost		
- Buildings	60	12
- Plant & Equipment	0	10
Total Assets Under Construction at Cost	**60**	**22**
TOTAL PROPERTY, PLANT AND EQUIPMENT	**15,280**	**16,091**

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)

Reconciliations of the carrying amounts of each class of asset at the beginning and end of the previous and current financial year is set out below.

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

	Land	Buildings	Plant & Equipment	Motor Vehicles	Assets Under Construction	Total
	$'000	$'000	$'000	$'000	$'000	$'000
Balance at 1 July 2016	761	14,915	824	324	0	16,824
Additions	0	111	207	112	22	452
LMRHA Movement	0	0	4	0	0	4
Disposals	0	0	0	(55)	0	(55)
Transfer Between Classes	0	0	0	0	0	0
Depreciation (Note 4.4)	0	(793)	(234)	(107)	0	(1,134)
Balance at 1 July 2017	761	14,233	801	274	22	16,091
Additions	0	104	96	123	48	371
LMRHA Movement	0	0	21	0	0	21
Disposals	(40)	(67)	0	(49)	0	(156)
Transfer Between Classes	0	0	10	0	(10)	0
Depreciation (Note 4.4)	0	(791)	(179)	(77)	0	(1,047)
Balance at 30 June 2018	721	13,479	749	271	60	15,280

Land and buildings carried at valuation

An independent valuation of the Health Service's property, plant and equipment was performed by the Valuer-General Victoria to determine the value of the land and buildings. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments.

The effective date of the valuation is 30 June 2014.

In compliance with FRD 103F, in the year ended 30 June 2018, Robinvale District Health Service management conducted an annual assessment of the fair value of land and buildings and leased buildings. To facilitate this, management obtained from the Department of Treasury and Finance the Valuer General Victoria indices for the financial year ended 30 June 2018.

There was no material financial impact on change in fair value of land or buildings for the year ended 30 June 2018.

Managerial Revaluation

Managerial assessments were conducted of plant and equipment including motor vehicles with reference to existing second-hand markets or obtaining equivalent asset depreciated replacement costs. Management have concluded the current depreciated replacement cost is an accurate representation of fair value at 30 June 2018.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair value measurement hierarchy for assets

	Carrying amount as at 30 June 2018	Fair value measurement at end of reporting period using: Level 1	Level 2	Level 3
	$'000	$'000	$'000	$'000
Land at fair value				
Non-specialised land	245	0	245	0
Specialised land	476	0	0	476
Total of land at fair value	721	0	245	476
Buildings at fair value				
Non-specialised buildings	1,067	0	1,067	0
Specialised buildings	12,412	0	0	12,412
Total of building at fair value	13,479	0	1,067	12,412
Plant and equipment at fair value				
Plant equipment and vehicles at fair value				
- Vehicles	271	0	271	0
- Plant and equipment	749	0	0	749
Total of plant, equipment and vehicles at fair value	1,020	0	271	749

(i) Classified in accordance with the fair value hierarchy,
(ii) Vehicles are categorised to Level 2 assets as a market approach is appropriate for vehicles with an active resale market available.

There have been no transfers between levels during the period.

	Carrying amount as at 30 June 2017	Fair value measurement at end of reporting period using: Level 1	Level 2	Level 3
	$'000	$'000	$'000	$'000
Land at fair value				
Non-specialised land	285	0	285	0
Specialised land	476		0	476
Total of land at fair value	761	0	285	476
Buildings at fair value				
Non-specialised buildings	1,134	0	1,134	0
Specialised buildings	13,099	0	0	13,099
Total of building at fair value	14,233	0	1,134	13,099
Plant and equipment at fair value				
Plant equipment and vehicles at fair value				
- Vehicles	274	0	274	0
- Plant and equipment	801	0	0	801
Total of plant, equipment and vehicles at fair value	1,075	0	274	801

(i) Classified in accordance with the fair value hierarchy,
(ii) Vehicles are categorised to Level 2 assets as a market approach is appropriate for vehicles with an active resale market available.

There have been no transfers between levels during the period.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)
(d) Reconciliation of Level 3 fair value

30-Jun-18	Land $'000	Buildings $'000	Plant and Equipment $'000
Opening Balance	476	13,099	801
Purchases (sales)	0	0	0
Transfers in (out) of Level 3	0	0	0
Gains or losses recognised in net result			
- Depreciation	0	(687)	(52)
Subtotal	476	12,412	749
Items recognised in other comprehensive income			
- Revaluation	0	0	0
Subtotal	0	0	0
Closing Balance	476	12,412	749

There have been no transfers between levels during the period.

30-Jun-17	Land $'000	Buildings $'000	Plant and Equipment $'000
Opening Balance	476	13,781	824
Purchases (sales)	0	111	207
Transfers in (out) of Level 3	0	0	0
Gains or losses recognised in net result			
- Depreciation	0	(793)	(230)
Subtotal	476	13,099	801
Items recognised in other comprehensive income			
- Revaluation	0	0	0
Subtotal	0	0	0
Closing Balance	476	13,099	801

There have been no transfers between levels during the period.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)

(e) Fair Value Determination

Asset Class (a)	Examples of types of assets	Expected fair value level	Likely valuation approach	Significant inputs (Level 3 only)
Non-specialised land	In areas where there is an active market: - vacant land - land not subject to restrictions as to use or sale	Level 2	Market approach	N/A
Specialised land	Land subject to restrictions as to use and/or sale Land in areas where there is not an active market	Level 3	Market approach	CSO adjustments
Non-specialised buildings	For general/commercial buildings that are just built	Level 2	Market approach	N/A
Specialised buildings	Specialised buildings with limited alternative uses and/or substantial customisation e.g. prisons, hospitals, and schools	Level 3	Depreciated replacement cost approach	Cost per square metre Useful life
Dwellings	Social/public housing/employee housing	Level 2, where there is an active market in the area	Market approach	N/A
		Level 3, where there is no active market in the area	Depreciated replacement cost approach	Cost per square metre Useful life
Plant and equipment	Specialised items with limited alternative uses and/or substantial customisation	Level 3	Depreciated replacement cost approach	Cost per square metre Useful life
Vehicles	If there is an active resale market available;	Level 2	Market approach	N/A
	If there is no active resale market available	Level 3	Depreciated replacement cost approach	Cost per square metre Useful life

(a) AASB 13 Fair Value Measurement provides an exemption for not for profit public sector entities from disclosing the sensitivity analysis relating to 'unrealised gains/(losses) on non-financial assets' if the assets are held primarily for their current service potential rather than to generate net cash inflows.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)

Initial Recognition

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment loss. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of a leasehold improvement is capitalised as an asset and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the improvements.

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

Theoretical opportunities that may be available in relation to the 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.

Land and buildings are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and accumulated impairment loss.

Subsequent Measurement

Consistent with AASB 13 Fair Value Measurement, Robinvale District Health Service determines the policies and procedures for both recurring fair value measurements such as property, plant and equipment, investment properties and financial instruments, and for non-recurring fair value measurements such as non-financial physical assets held for sale, in accordance with the requirements of AASB 13 and the relevant FRDs.

All property, plant and equipment for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy.

For the purpose of fair value disclosures, Robinvale District Health Service has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Robinvale District Health Service determines whether transfers have occurred between levels in the hierarchy by re-assessing 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.

The Valuer-General Victoria (VGV) is Robinvale District Health Service's independent valuation agency.

The estimates and underlying assumptions are reviewed on an ongoing basis.

Fair value measurement

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.

Consideration of highest and best use (HBU) for non-financial physical assets

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 paragraph AASB 13.29, Health Services can assume the current use of a non-financial physical asset is its HBU unless market or other factors suggest that a different use by market participants would maximise the value of the asset. Therefore, an assessment of the HBU will be required when the indicators are triggered within a reporting period, which suggest the market participants would have perceived an alternative use of an asset that can generate maximum value. Once identified, Health Services are required to engage with VGV or other independent valuers for formal HBU assessment.

These indicators, as a minimum, include:
External factors:

- Changed acts, regulations, local law or such instrument which affects or may affect the use or development of the asset;
- Changes in planning scheme, including zones, reservations, overlays that would affect or remove the restrictions imposed on the asset's use from its past use;
- Evidence that suggest the current use of an asset is no longer core to requirements to deliver a Health Service's service obligation;
- Evidence that suggests that the asset might be sold or demolished at reaching the late stage of an asset's life cycle.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)

Valuation hierarchy

Health Services need to use valuation techniques that are appropriate for the circumstances and where there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy.

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 shall be 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.

Assumptions about risk include the inherent risk in a particular valuation technique used to measure fair value (such as a pricing risk model) and the risk inherent in the inputs to the valuation technique. A measurement that does not include an adjustment for risk would not represent a fair value measurement if market participants would include one when pricing the asset or liability i.e. it might be necessary to include a risk adjustment when there is significant measurement uncertainty. For example, when there has been a significant decrease in the volume or level of activity when compared with normal market activity for the asset or liability or similar assets or liabilities, and the Health Service has determined that the transaction price or quoted price does not represent fair value.

A Health Service shall develop unobservable inputs using the best information available in the circumstances, which might include the Health Service's own data. In developing unobservable inputs, a Health Service may begin with its own data, but it shall adjust this data if reasonably available information indicates that other market participants would use different data or there is something particular to the Health Service that is not available to other market participants. A Health Service need not undertake exhaustive efforts to obtain information about other market participant assumptions. However, a Health Service shall take into account all information about market participant assumptions that is reasonably available. Unobservable inputs developed in the manner described above are considered market participant assumptions and meet the object of a fair value measurement.

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, the 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 used for specialised land and specialised buildings although 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 the 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 the Health Service's specialised land and specialised buildings was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2014.

In June 2017 and 2018 a managerial review was carried out in accordance with FRD 103F, no revaluation was required as a result of the review.

NOTE 4.2 PROPERTY, PLANT AND EQUIPMENT (Continued)

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 2014.

Vehicles

The 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. Vehicles have been categorised to Level 2 assets as a market approach is appropriate for vehicles with an active resale market available.

Plant and equipment

Plant and equipment (including medical equipment, computers and communication equipment and furniture and fittings) are held at carrying value (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 2018.

For all assets measured at fair value, the current use is considered the highest and best use.

Revaluations of Non-current Physical Assets

Non-Current physical assets are measured at fair value and are revalued in accordance with FRD 103F *Non-current physical assets.* This revaluation process normally occurs at least every five years, based upon the asset's Government Purpose Classification but may occur more frequently if fair value assessments indicate material changes in values. Independent valuers are used to conduct these scheduled revaluations and any interim revaluations are determined in accordance with the requirements of the FRDs. Revaluation increments or decrements arise from differences between an asset's carrying value and fair value.

Revaluation increments are recognised in 'Other Comprehensive Income' and are credited directly to the asset revaluation surplus 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, 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 surplus in respect of the same class of property, plant and equipment.

Revaluation increases and revaluation decreases 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 surplus is not transferred to accumulated funds on derecognition of the relevant asset, except where the asset is transferred via contributed capital.

In accordance with FRD 103F Robinvale District Health Service's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required. It was determined that a revaluation was not required.

NOTE 4.3: DEPRECIATION

	2018 $'000	2017 $'000
Depreciation		
Buildings	791	793
Plant and Equipment	103	137
Medical Equipment	73	91
Motor Vehicles	77	107
Joint Operation	3	6
Total Depreciation	1,047	1,134

Depreciation

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated (i.e. excludes land assets held for sale, and investment properties). 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.

NOTE 4.3: DEPRECIATION (Continued)

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

	2018	2017
Buildings		
- Structure Shell Building Fabric	37 to 42 Years	37 to 42 Years
- Site Engineering Services and Central Plant	27 Years	27 Years
Central Plant		
- Fit Out	12 Years	12 Years
- Trunk Reticulated Building Systems	17 years	17 years
Plant & Equipment	5 to 10 years	5 to 10 years
Medical Equipment	5 to 20 years	5 to 20 years
Computers and Communication	2.5 to 4 years	2.5 to 4 years
Motor Vehicles	5 years	5 years
Leasehold Improvements	5 to 10 years	5 to 10 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 5: OTHER ASSETS AND LIABILITIES

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

Structure

5.1 Receivables
5.2 Inventories
5.3 Other liabilities
5.4 Prepayments and other non-financial assets
5.5 Payables

NOTE 5.1: RECEIVABLES	2018	2017
CURRENT	**$'000**	**$'000**
Contractual		
Trade Debtors	96	234
Patient Fees	27	17
Accrued Revenue	87	29
Less Allowance for Doubtful Debts	0	(5)
Joint Operations - Receivables	19	8
	229	283
Statutory		
Joint Operations - GST Receivable	7	5
GST Receivable - Health Service	107	84
	114	89
TOTAL CURRENT RECEIVABLES	343	372
NON CURRENT		
Statutory		
Long Service Leave - Department of Health and Human Services	372	381
TOTAL NON-CURRENT RECEIVABLES	372	381
TOTAL RECEIVABLES	715	753
(a) Movement in the allowance for doubtful debts		
Balance at beginning of the year	(5)	(10)
Amounts recovered during the year	5	5
Increase/(decrease) in allowance recognised in new result	0	0
Balance at end of year	**0**	**(5)**

NOTE 5.1: RECEIVABLES (Continued)

Receivables consist of:

- Contractual receivables, which includes mainly debtors in relation to goods and services, loans to third parties, accrued investment income, and finance lease receivables.
- Statutory receivables, which includes predominantly amounts owing from the Victorian Government and Goods and Services Tax ("GST") input tax credits recoverable.

Receivables that are contractual are classified as financial instruments and categorised as loans and receivables. Statutory receivables are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments because they do not arise from a contract.

Receivables are recognised initially at fair value and subsequently measured at amortised cost, using the effective interest rate method, less any accumulated impairment.

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*.

Trade debtors are carried at nominal amounts due and are due for settlement within 30 days from the date of recognition. Collectability of debts is reviewed on an ongoing basis, and debts which are known to be uncollectible are written off. A provision for doubtful debts is recognised when there is objective evidence that an impairment loss has occurred. Bad debts are written off when identified.

NOTE 5.2: INVENTORIES	**2018 $'000**	**2017 $'000**
Food supplies - at cost	5	5
Medical and surgical lines - at cost	61	61
Joint Operations - Inventory	5	2
TOTAL INVENTORIES	71	68

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 held for distribution are measured at cost, adjusted for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Inventories acquired for no cost or nominal considerations are measured at current replacement cost at the date of acquisition.

Inventories acquired for no cost or nominal considerations are measured at current replacement cost at the date of acquisition.

The bases used in assessing loss of service potential for inventories held for distribution include current replacement cost and technical or functional obsolescence. Technical obsolescence occurs when an item still functions for some or all of the tasks it was originally acquired to do, but no longer matches existing technologies. Functional obsolescence occurs when an item no longer functions the way it did when it was first acquired.

Cost for all other inventory is measured on the basis of weighted average cost.

NOTE 5.3: OTHER LIABILITIES	**2018 $'000**	**2017 $'000**
CURRENT		
Monies Held in Trust*		
- Patient Monies Held in Trust	13	13
- Accommodation Bonds (Refundable Entrance Fees)	2,999	2,544
- Other	4	1
TOTAL CURRENT	**3,016**	**2,558**
*** Total Monies Held in Trust**		
Represented by the following assets:		
Cash Assets (refer to Note 6.1)	216	658
Other Financial Assets (refer to Note 4.1)	2,800	1,900
TOTAL OTHER LIABILITIES	**3,016**	**2,558**

NOTE 5.4: PREPAYMENTS AND OTHER NON-FINANCIAL ASSETS

CURRENT	2018 $'000	2017 $'000
Prepayments	106	97
Joint Operation - Prepayments	24	28
Deposits Paid	15	1
TOTAL OTHER ASSETS	145	126

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

NOTE 5.5: PAYABLES

	2018 $'000	2017 $'000
CURRENT		
Contractual		
Trade Creditors (i)	467	278
Joint Operation - Payables	69	54
Accrued Expenses	123	94
Income in Advance	23	223
	682	649
Statutory		
Department of Health and Human Services	184	114
GST Payable (ii)	36	80
	220	194
TOTAL	902	843

Payables consist of:

- contractual payables, classified as financial instruments and measured at amortised cost. Accounts payable represents liabilities for goods and services provided to the Department prior to the end of the financial year that are unpaid; and
- statutory payables, that 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.

Note 5.5 (a) Maturity analysis of financial liabilities as at 30 June

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

Maturity analysis of financial liabilities as at 30 June

			Maturity Dates			
2018	Total 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						
Payables (i)	682	682	653	23	6	0
Other Financial Liabilities						
- Accommodation Bonds	2,999	2,999	2,999	0	0	0
- Other	17	17	0	0	17	0
Total Financial Liabilities	3,698	3,698	3,652	23	23	0
2017						
Financial Liabilities						
Payables (i)	649	649	636	12	1	0
Other Financial Liabilities						
- Accommodation Bonds	2,544	2,544	2,544	0	0	0
- Other	14	14	0	0	14	0
Total Financial Liabilities	3,207	3,207	3,180	12	15	0

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

NOTE 6: HOW WE FINANCE OUR OPERATIONS

This section provides information on the sources of finance utilised by the Health Service's 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 Cash and cash equivalents
6.2 Commitments for expenditure

NOTE 6.1: CASH AND CASH EQUIVALENTS

For the purposes of the cash flow statement, cash assets includes cash on hand and in banks, and short-term deposits which are readily convertible to cash on hand, and are subject to an insignificant risk of change in value, net of outstanding bank overdrafts.

	2018 $'000	2017 $'000
Cash on Hand	1	1
Cash at Bank	2,295	4,044
Joint Operation - Cash	44	77
TOTAL CASH AND CASH EQUIVALENTS	2,340	4,122

	$'000	$'000
Represented by:		
Cash for Health Service Operations (as per cash flow statement)	2,080	3,387
Monies Held in Trust		
Patient Monies	17	14
Accommodation Bonds	199	644
Joint Operation - Cash	44	77
TOTAL CASH AND CASH EQUIVALENTS	2,340	4,122

Cash and cash equivalents recognised on the Balance Sheet comprise cash on hand and cash at bank, deposits at call and highly liquid investments (with an original maturity 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.

NOTE 6.2: COMMITMENTS FOR EXPENDITURE

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

There are no known commitments for expenditure for Robinvale District Health Service at the date of this report.

NOTE 7: RISKS, CONTINGENCIES & VALUATION UNCERTAINTIES

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

Structure

7.1 Financial instruments
7.2 Contingent assets and contingent liabilities

NOTE 7.1: FINANCIAL INSTRUMENTS

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

(a) Financial Instruments: Categorisation

2018	Contractual financial assets - loans and receivables $'000	Contractual financial liabilities at amortised cost $'000	Total $'000
Contractual Financial Assets			
Cash and cash equivalents	2,340	0	2,340
Receivables			
- Trade Debtors	96	0	96
- Other Receivables	133	0	133
Other Financial Assets			
- Term Deposits	8,620	0	8,620
Total Financial Assets (i)	11,189	0	11,189
Financial Liabilities			
Payables	0	682	682
Other Financial Liabilities			
- Accommodation Bonds	0	2,999	2,999
- Other	0	17	17
Total Financial Liabilities(i)	0	3,698	3,698

2017	Contractual financial assets - loans and receivables $'000	Contractual financial liabilities at amortised cost $'000	Total $'000
Contractual Financial Assets			
Cash and cash equivalents	4,122	0	4,122
Receivables			
- Trade Debtors	234	0	234
- Other Receivables	51	0	51
Other Financial Assets			
- Term Deposits	6,060	0	6,060
Total Financial Assets (i)	10,467	0	10,467
Financial Liabilities			
Payables	0	649	649
Other Financial Liabilities			
- Accommodation Bonds	0	2,544	2,544
- Other	0	14	14
Total Financial Liabilities(i)	0	3,207	3,207

(i) The carrying amount excludes statutory receivables (i.e. GST Receivable and DHHS Receivable) and statutory payables (i.e. Revenue in advance and DHHS payable).

NOTE 7.1: FINANCIAL INSTRUMENTS (Continued)
(b) Net holding gain/(loss) on financial instruments by category

	Total interest income/ (expense) $'000	Total $'000
2018		
Financial Assets		
Loans and Receivables (i)	119	119
Total Financial Assets	119	119
Financial Liabilities		
At amortised cost (ii)	0	0
Total Financial Liabilities	0	0
2017		
Financial Assets		
Loans and Receivables (i)	219	219
Total Financial Assets	219	219
Financial Liabilities		
At amortised cost (ii)	0	0
Total Financial Liabilities	0	0

(i) For cash and cash equivalents, loans or receivables and available-for-sale financial assets, the net gain or loss is calculated by taking the movement in the fair value of the asset, interest revenue, plus or minus foreign exchange gains or losses arising from revaluation of the financial assets, and minus any impairment recognised in the net result;

(ii) For financial liabilities measured at amortised cost, the net gain or loss is calculated by taking the interest expense measured at amortised cost.

Categories of financial instruments
Loans and receivables and cash
Loans and receivables are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method, less any impairment.

Loans and receivables category includes cash and deposits (refer to Note 6.2), term deposits with maturity greater than three months, trade receivables, loans and other receivables, excluding statutory receivables.

Financial liabilities at amortised cost
Initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest bearing liability, using the effective interest rate method. The Health Service recognises the following liabilities in this category:

- payables (excluding statutory payables);
- borrowings (including finance lease liabilities).

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
- the 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
- the Health Service has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset; or
  - has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

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

NOTE 7.1: FINANCIAL INSTRUMENTS (Continued)

Impairment of financial assets

At the end of each reporting period, the Health Service assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. All financial instrument assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. 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*.

Reclassification of financial instruments

Subsequent to initial recognition and under rare circumstances, non-derivative financial instruments assets that have not been designated at fair value through profit or loss upon recognition, may be reclassified out of the fair value through profit or loss category, if they are no longer held for the purpose of selling or repurchasing in the near term.

Financial instrument assets that meet the definition of loans and receivables may be reclassified out of the fair value through profit and loss category into the loans and receivables category, where they would have met the definition of loans and receivables had they not been required to be classified as fair value through profit and loss. In these cases, the financial instrument assets may be reclassified out of the fair value through profit and loss category, if there is the intention and ability to hold them for the foreseeable future or until maturity.

Available-for sale financial instrument assets that meet the definition of loans and receivables may be classified into the loans and receivables category if there is the intention and ability to hold them for the foreseeable future or until maturity.

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.

NOTE 7.2: CONTINGENT LIABILITIES AND CONTINGENT ASSETS

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of note and, if quantifiable, are measured at nominal value. Contingent assets and contingent liabilities are presented inclusive of GST receivable or payable respectively.

There are no known contingent assets or liabilities for Robinvale District Health Service as at the date of this report.

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 Equity
8.2 Reconciliation of net result for the year to net cash inflow/(outflow) from operating activities
8.3 Responsible persons disclosures
8.4 Remuneration of Executives
8.5 Related parties
8.6 Remuneration of auditors
8.7 AASBs issued that are not yet effective
8.8 Events occurring after the balance sheet date
8.9 Jointly Controlled Operations
8.10 Alternative presentation of Comprehensive Operating Statement
8.11 Economic Dependency

NOTE 8.1: EQUITY	2018 $'000	2017 $'000
(a) Surpluses		
Property, Plant and Equipment Revaluation Surplus [1]		
Balance at beginning of the reporting period	26	26
Revaluation Increment/(Decrement)		
- Buildings	0	0
Balance at the end of the reporting period	26	26
(b) Contributed Capital		
Balance at the beginning of the reporting period	22,352	22,352
Balance at the end of the reporting period	22,352	22,352
(c) Accumulated Surpluses/(Deficits)		
Balance at the beginning of the reporting period	(1,213)	(910)
Net Result for the Year	(472)	(303)
Balance at the end of the reporting period	(1,685)	(1,213)
Total Equity at end of financial year	20,693	21,165

Contributed Capital
Consistent with Australian Accounting Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* and FRD 119A *Contributions by Owners* , appropriations for additions to the net asset base have been designated as contributed capital. Other transfers that are in the nature of contributions or distributions, that have been designated as contributed capital are also treated as contributed capital.

Transfers of net assets arising from administrative restructurings are treated as contributions by owners. Transfers of net liabilities arising from administrative restructures are to go through the Comprehensive Operating Statement.

Property, Plant & Equipment Revaluation Surplus
The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current physical assets.

Specific Restricted Purpose Reserve
A specific restricted purpose reserve is established where the 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 8.2: RECONCILIATION OF NET RESULT FOR THE YEAR TO NET CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	2018 $'000	2017 $'000
NET RESULT FOR THE YEAR	(472)	(303)
Non-cash movements		
Depreciation	1,044	1,128
Share of net result from Joint Operation	7	(19)
Movements included in investing and financing activities		
Net (gain)/loss from disposal of non financial physical assets	(86)	(16)
Movements in assets and liabilities		
Change in Operating Assets & Liabilities		
(Increase)/Decrease in Receivables	51	97
(Increase)/Decrease in Prepayments	(23)	(12)
Increase/(Decrease) in Payables	45	408
Increase/(Decrease) in Provisions	(94)	(197)
(Increase)/Decrease in Inventories	0	12
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	472	1,098

The major products/services from which the above segments derive revenue are:

Business Segments	Services
Acute	Provider of acute Health Services
Residential Aged Care (RACS)	Provider of residential aged care beds Hostel Facilities
Other Services	Provider of primary Health Services and other services

Geographical Segment
Robinvale District Health Services operates predominantly in and around the district of Robinvale and Managatang, Victoria.
More than 90% of revenue, net surplus from ordinary activities and segment assets relate to operations in Robinvale and Manangatang, Victoria.

NOTE 8.3: RESPONSIBLE PERSON 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 Jill Hennessy, Minister for Health, Minister for Ambulance Services	01/07/2017 - 30/06/2018
The Honourable Martin Foley, Minister for Housing, Disability and Ageing, Minister for Mental Health, Minister for Creative Industries, Minister for Equality.	01/07/2017 - 30/06/2018
Governing Boards	
Mr Quentin Norton	01/07/2017 - 30/06/2018
Mr Peter Campisi	01/07/2017 - 30/06/2018
Mrs Freule Jones	01/07/2017 - 30/06/2018
Mrs Merrilyn Grant	01/07/2017 - 30/06/2018
Ms Alison Black	01/07/2017 - 30/06/2018
Dr Jane Neyland	01/07/2017 - 30/06/2018
Mrs Yvonne Brown	01/10/2017 - 30/06/2018
Mr Daron Hulls	01/07/2017 - 30/06/2018
Mr Michael Krasna	01/07/2017 - 30/06/2018
Mr Bruce Myers	10/10/2017 - 30/06/2018
Accountable Officers	
Mrs Mara Richards	01/07/2017 - 30/06/2018

Remuneration of Responsible Persons

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

	2018	2017
Income Band	**$**	**$**
$0 - $9,999	10	9
$50,000 - $59,999	0	1
$100,000 - $109,999	0	1
$190,000 - $199,999	1	0
Total Numbers	11	11
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	$198,333	$168,823

Amounts relating to Responsible Ministers are reported within the Department of Parliamentary Services' Financial Report as disclosed in Note 8.5.

NOTE 8.4: EXECUTIVE OFFICER DISCLOSURES

Remuneration of executives

The number of executive officers, other than Ministers and Accountable Officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalent provides a measure of full time equivalent executive officers over the reporting period. Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered, 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 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.

NOTE 8.4: EXECUTIVE OFFICER DISCLOSURES (Continued)

Remuneration of executive officers

	Total Remuneration	
	2018	2017
	$	$
Short-term employee benefits	248,405	207,707
Post-employment benefits	22,074	17,370
Other long-term benefits	5,909	4,679
Termination benefits	0	0
Total Remuneration (i)	276,388	229,756
Total Number of Executives	2	2
Total Annualised Employee Equivalent (AEE) (ii)	2.0	1.6

Notes:
(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 the related parties note disclosure (Note 8.5).
(ii) Annualised employee equivalent is based on the time fraction worked over the reporting period. This is calculated as the total number of days the employee is engaged to work during the week by the total number of full-time working days per week (this is generally five full working days per week).

NOTE 8.5: 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 and their close family members;
- all cabinet ministers and their close family members; and
- Jointly Controlled Operation - A member of the Loddon Mallee Rural Health Alliance; and
- all Health Service's and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

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

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

Entity	KMPs	Position Title
Robinvale District Health Service	Mr Quentin Norton	Chair of the Board
Robinvale District Health Service	Mr Peter Campisi	Board Member
Robinvale District Health Service	Mrs Freule Jones	Board Member
Robinvale District Health Service	Mrs Merrilyn Grant	Board Member
Robinvale District Health Service	Ms Alison Black	Board Member
Robinvale District Health Service	Dr Jane Neyland	Board Member
Robinvale District Health Service	Mrs Yvonne Brown	Board Member
Robinvale District Health Service	Mr Daron Hulls	Board Member
Robinvale District Health Service	Mr Michael Krasna	Board Member
Robinvale District Health Service	Mr Bruce Myers	Board Member
Robinvale District Health Service	Mrs Mara Richards	Chief Executive Officer

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

COMPENSATION	2018 $'000	2017 $'000
Short term employee benefits	178,165	150,870
Post-employment benefits	15,966	12,868
Other long-term benefits	4,202	5,085
Termination benefits	0	0
Total	**198,333**	**168,823**

(i)Total remuneration paid to KMPs employed as a contractor during the reporting period through accounts payable has been reported under short-term employee benefits.
(ii)KMPs are also reported in Note 8.3 Responsible Persons or Note 8.4 Remuneration of Executives.

NOTE 8.5: RELATED PARTIES (Continued)

Significant transactions with government-related entities

Robinvale District Health Service received funding from the Department of Health and Human Services of $7,272,000 (2017: $6,944,000)

Expenses incurred by the 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.

Treasury Risk Management Directions require the Health Service to hold cash (in excess of working capital) and investments, and source all borrowings from Victorian Public Financial Corporations.

Transactions with key management personnel and other related parties

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

Outside of normal citizen type transactions with the department, there were no related party transactions that involved key management personnel and their close family members. 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 2018.
There were no related party transactions required to be disclosed for Robinvale District Health Service Board of Directors and Executive Directors in 2018.

NOTE 8.6: REMUNERATION OF AUDITORS

	2018 $'000	2017 $'000
Victorian Auditor-General's Office		
Audit of financial statements	23	23
	23	23

NOTE 8.7: AASBs ISSUED THAT ARE NOT YET EFFECTIVE

Certain new Australian accounting standards and interpretations have been published that are not mandatory for 30 June 2018 reporting period. DTF assesses the impact of all these new standards and advises the Health Service of their applicability and early adoption where applicable.

As at 30 June 2018, the following standards and interpretations had been issued by the AASB but were not yet effective. They become effective for the first financial statements for reporting periods commencing after the stated operative dates as detailed in the table below. Robinvale District Health Service has not and does not intend to adopt these standards early.

Standard / Interpretation	**Summary**	**Applicable for reporting periods beginning on**	**Impact on Health Service's Annual Statements**
AASB 9 Financial Instruments	The key changes introduced by AASB 9 include simplified requirements for the classification and measurement of financial assets, a new hedge accounting model and a revised impairment loss model to recognise expected impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.	01-Jan-18	The assessment has identified the amendments are likely to result in earlier recognition of impairment losses and at more regular intervals. The initial application of AASB 9 is not expected to significantly impact the financial position however there will be a change to the way financial instruments are classified and new disclosure requirements.
AASB 2014-1 *Amendments to Australian Accounting Standards [Part E Financial Instruments]*	Amends various AASs to reflect the AASB's decision to defer the mandatory application date of AASB 9 to annual reporting periods beginning on or after 1 January 2018, and to amend reduced disclosure requirements.	01-Jan-18	This amending standard will defer the application period of AASB 9 to the 2018-19 reporting period in accordance with the transition requirements.
AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9*	Amends various AAS's to incorporate the consequential amendments arising from the issuance of AASB 9.	01-Jan-18	The assessment has indicated there will be no significant impact for the public sector.
AASB 15 Revenue from Contracts with Customers	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer. Note that amending standard AASB 2015-8 *Amendments to Australian Accounting Standards - Effective Date of AASB 15* has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2018, instead of 1 January 2017.	01-Jan-18	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The standard will also require additional disclosures on service revenue and contract modifications.
AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	Amends the measurement of trade receivables and the recognition of dividends as follows: - Trade receivables that do not have a significant financing component, are to be measured at their transaction price at initial recognition. - Dividends are recognised in the profit and loss only when: * the entity's right to receive payment of the dividend is established; * it is probable the economic benefits associated with the dividend will flow to the entity; and * the amount can be measured reliably.	01/01/2018 except amendments to AASB 9 (Dec 2009) and AASB 9 (Dec 2010) apply from 1 Jan 2018	The assessment has indicated there will be no significant impact for the public sector.

NOTE 8.8: AASBs ISSUED THAT ARE NOT YET EFFECTIVE (Continued)

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on Health Service's Annual Statements
AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	Amends the measurement of trade receivables and the recognition of dividends as follows: - Trade receivables that do not have a significant financing component, are to be measured at their transaction price at initial recognition. - Dividends are recognised in the profit and loss only when: * the entity's right to receive payment of the dividend is established; * it is probable the economic benefits associated with the dividend will flow to the entity; and * the amount can be measured reliably.	01/01/2018 except amendments to AASB 9 (Dec 2009) and AASB 9 (Dec 2010) apply from 1 Jan 2018	The assessment has indicated there will be no significant impact for the public sector.
AASB 2015-8 *Amendments to Australian Accounting Standards - Effective Date of AASB 15*	This Standard defers the mandatory effective date of AASB 15 from 1 January 2017 to 1 January 2108	01-Jan-18	The amending standard will defer the application period of AASB 15 for for-profit entities to the 2018-19 reporting period in accordance with the transition requirements.
AASB 2016-3 *Amendments to Australian Accounting Standards - Clarifications to AASB 15*	This Standard amends AASB 15 to clarify the requirements on identifying performance obligations, principal versus agent considerations and the timing of recognising revenue from granting a licence. The amendments require: - A promise to transfer to a customer a good or service that is 'distinct' to be recognised as a separate performance obligation; - For items purchased online, the entity is a principal if it obtains control of the good or service prior to transferring to the customer; and - For licences identified as being distinct from other goods or services in a contract, entities need to determine whether the licence transfers to the customer over time (right to use) or at a point in time (right to access).	01-Jan-18	The assessment has indicated there will be no significant impact for the public sector, other than the impact identified for AASB 15 above.
AASB 2016-7 *Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit-Entities*	This Standard defers the mandatory effective date of AASB 15 for not-for-profit-entities from 1 January 2018 to 1 January 2109.	01-Jan-19	The amending standard will defer the application period of AASB 15 for not-for-profit entities to the 2019-20 reporting period.
AASB 2016-8 *Amendments to Australian Accounting Standards - Australian Implementation Guidance for Not-for-Profit-Entities*	AASB 2016-8 inserts Australian requirements and authoritative implementation guidance for not-for-profit-entities into AASB 9 and AASB 15. This Standard amends AASB 9 and AASB 15 to include requirements to assist not-for-profit entities in applying the respective standards to particular transactions and events.	01-Jan-19	This standard clarifies the application of AASB 15 and AASB 9 in a not-for-profit context. The areas within these standards that are amended for not-for-profit application include: AASB 9 - Statutory receivables are recognised and measured similarly to financial assets. AASB 15 - The "customer" does not need to be the recipient of goods and/or services; - The "contract" could include an arrangement entered into under the direction of another party; - Contracts are enforceable if they are enforceable by legal or "equivalent means"; - Contracts do not have to have commercial substance, only economic substance; and - Performance obligations need to be "sufficiently specific" to be able to apply AASB 15 to these transactions.

NOTE 8.7: AASBs ISSUED THAT ARE NOT YET EFFECTIVE (Continued)

Standard / Interpretation	Summary	Applicable for reporting periods beginning on	Impact on Health Service's Annual Statements
AASB 16 *Leases*	The key changes introduced by AASB 16 include the recognition of operating leases (which are currently not recognised) on balance sheet.	01-Jan-19	The assessment has indicated that most operating leases, with the exception of short term and low value leases will come on to the balance sheet and will be recognised as right of use assets with a corresponding lease liability. In the operating statement, the operating lease expense will be replaced by depreciation expense of the asset and an interest charge. There will be no change for lessors as the classification of operating and finance leases remains unchanged.
AASB 1058 *Income of Not-for-Profit-Entities*	AASB 1058 standard will replace the majority of income recognition in relation to government grants and other types of contributions requirements relating to public sector not-for-profit entities, previously in AASB 1004 *Contributions.* The restructure of administrative arrangement will remain under AASB 1004 and will be restricted to government entities and contributions by owners in a public sector context. AASB 1058 establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objective.	01-Jan-19	The current revenue recognition for grants is to recognise revenue up front upon receipt of the funds. This may change under AASB 1058, as capital grants for the construction of assets will need to be deferred. Income will be recognised over time, upon completion and satisfaction of performance obligations for assets being constructed, or income will be recognised at a point in time for acquisition of assets. The revenue recognition for operating grants will need to be analysed to establish whether the requirements under other applicable standards need to be considered for recognition of liabilities (which will have the effect of deferring the income associated with these grants). Only after that analysis would it be possible to conclude whether there are any changes to operating grants.

The following accounting pronouncements are also issued but not effective for the 2017‑18 reporting period. At this stage, the preliminary assessment suggests they may have insignificant impacts on public sector reporting.

- AASB 2016-5 Amendments to Australian Accounting Standards – Classification and Measurement of Share‑based Payment Transactions
- AASB 2016-6 Amendments to Australian Accounting Standards – Applying AASB 9 Financial Instruments with AASB 4 Insurance Contracts
- AASB 2017-1 Amendments to Australian Accounting Standards – Transfers of Investment Property, Annual Improvements 2014-2016 Cycle and Other Amendments
- AASB 2017-3 Amendments to Australian Accounting Standards – Clarifications to AASB 4
- AASB 2017-4 Amendments to Australian Accounting Standards – Uncertainty over Income Tax Treatments
- AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections
- AASB 2017-6 Amendments to Australian Accounting Standards – Prepayment Features with Negative Compensation
- AASB 2017-7 Amendments to Australian Accounting Standards – Long-term Interests in Associates and Joint Ventures
- AASB 2018-1 Amendments to Australian Accounting Standards – Annual Improvements 2015 – 2017 Cycle
- AASB 2018-2 Amendments to Australian Accounting Standards – Plan Amendments, Curtailment or Settlement

NOTE 8.8: EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

Assets, liabilities, income or expenses arise from past transactions or other past events. Where the transactions result from an agreement between the Health Service and other parties, the transactions are only recognised when the agreement is irrevocable at or before the end of the reporting period.

Adjustments are made to amounts recognised in the financial statements for events which occur between the end of the reporting period and the date when the financial statements are authorised for issue, where those events provide information about conditions which existed at the reporting date. Note disclosure is made about events between the end of the reporting period and the date the financial statements are authorised for issue where the events relate to conditions which arose after the end of the reporting period that are considered to be of material interest.

There have been no events subsequent to the reporting date which require further disclosure.

NOTE 8.9: JOINTLY CONTROLLED OPERATIONS

Name of Entity	Principal Activity	Ownership Interest 2018 %	Ownership Interest 2017 %
Loddon Mallee Rural Health Alliance	Information Systems	4.35	4.37

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

	2018 $'000	2017 $'000
Current Assets		
Cash and Cash Equivalents	214	236
Receivables	31	16
Prepayments	24	28
Total Current Assets	**269**	**280**
Non Current Assets		
Property Plant and Equipment	25	7
Total Non Current Assets	**25**	**7**
Total Assets	**294**	**287**
Current Liabilities		
Payables	69	55
Total Current Liabilities	**69**	**55**
Total Liabilities	**69**	**55**
Net Assets	**225**	**232**

Robinvale District Health Service interest in revenues and expenses resulting from jointly controlled operations and assets is detailed below:

Revenues		
Grants	348	332
Total Revenue	**348**	**332**
Expenses		
Information Technology and Administrative Expenses	341	300
Capital Expense	14	13
Total Expenses	**355**	**313**
Profit	**(7)**	**19**

Contingent Liabilities and Capital Commitments
There are no known contingent liabilities or capital commitments for Loddon Mallee Rural Health Alliance as at the date of this report.

Investments in joint operations
In respect of any interest in joint operations, Robinvale District Health Service recognises in the financial statements:

- its assets, including its share of any assets held jointly;
- any liabilities including its share of liabilities that it had incurred;
- its revenue from the sale of its share of the output from the joint operation;
- its share of the revenue from the sale of the output by the operation; and
- its expenses, including its share of any expenses incurred jointly.

NOTE 8.10: ALTERNATIVE PRESENTATION OF COMPREHENSIVE OPERATING STATEMENT	Note	2018 $'000	2017 $'000
Grants			
Operating	2.1	11,320	11,434
Capital	2.1	23	34
Interest	2.1	119	205
Sales of goods and services	2.1	1,149	1,379
Other Income			
Other	2.1	1,338	1,076
Total Revenue from Transactions		**13,949**	**14,128**
Employee expenses	3.1	9,885	10,295
Depreciation	4.3	1,047	1,134
Other operating expenses	3.1	3,630	3,092
Total Expenses from Transactions		**14,562**	**14,521**
Net Operating Balance		**(613)**	**(393)**
Net gain/ (loss) on sale of non-financial assets		86	16
Other gains/ (losses) from other economic flows included in net result	3.3	55	74
Total other economic flows included in net result		**141**	**90**
NET RESULT		**(472)**	**(303)**

This alternative presentation reflects the format required for reporting to the Department of Treasury and Finance, which differs to the disclosures of certain transactions, in particular revenue and expenses, in the Health Service's annual report.

NOTE 8.11: ECONOMIC DEPENDENCY

The Health Service is dependent on the Department of Health and Human Services for the majority of it 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 the Health Service.