Annual Report
2022

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

RDHS
Values Driven Care

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

Cover Image

xxxxxxx

Contents

Robinvale District Health Services operates on the land of traditional owners, The Latje Latje people. We acknowledge their history and Elders, past, present and emerging.

Our Purpose

Values Driven Care

Our Vision

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

Our Mission

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

Our Values

Health Service Snapshot 2021–2022

796
Renal Dialysis Episodes

16,775
Primary Health Individual Occasions of Service

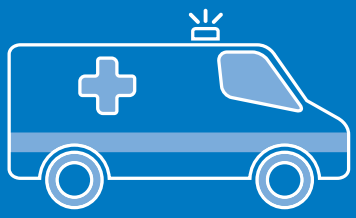
1,295
Midwifery Occasions of Service

Staff (FTE)
111

56,138
Meals Prepared

Aged Care Bed Days
(Across Riverside, Robinvale and Manangatang Campuses)
14,585
(74.65% Average Occupancy Level)

1,100
Urgent Care Presentations



Early Years Groups
had participation of
3,903
attendees across the year.

General Information

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

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

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

During the period 2021–22 we reported to the responsible Ministers:

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

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

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

From 27 June 21 to 30 June 2022
The Hon. Gabrielle Williams MP
Minister for Mental Health

From 1 July 2021 to 27 June 2022
The Hon. Anthony Carbines
Minister for Disability, Ageing and Carers
Minister for Child Protection and Family Services

From 27 June 21 to 30 June 2022
The Hon. Colin Brooks MP
Minister for Disability, Ageing and Carers

IDAHOBIT, International Day Against LGBTQIA+ Discrimination.

Our Services

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

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

The services provided include:

Subacute Care Services
- Urgent Care Centre operational 24/7, My Emergency Doctor and experienced, qualified nursing staff
- Subacute and Transition Care Program
- Palliative and End-of-Life services
- Renal Dialysis Unit

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

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

Primary & Community Health Services
Primary & Community Health Services are provided from locations in Robinvale, Manangatang, Balranald, Dareton and Wentworth services provided include:
- Aboriginal Liaison Officer
- Access & Support Worker
- Early Years program
- Aged and Disability Support
- Asthma Education
- Counselling
- Diabetes Education
- Exercise Physiology
- Health Promotion / Education
- Immunisation Program
- Men's Programs
- Dietetics
- Occupational Therapy
- Women's Health / Pap Smear Screening
- Physiotherapy
- Podiatry
- Social Work
- Speech Pathology
- Visiting Nurse

Aged Care Services
- Residential aged care and respite
- Social Support Group

Donations

We acknowledge, and sincerely thank every person or organisation that has made a donation to Robinvale District Health Services. Your generous support has made a difference to the services provided, and the comfort of patients and residents.

The following list is an example of items funded by the donations received:
- Riverside building works
- Breville Coffee Machine

No donations or bequests were used for administration costs.

Tax Deductibility

RDHS is endorsed by the Australian Taxation Office as a Deductible Gift Recipient. Gifts to RDHS, a public health service, qualify for a tax deduction under item 1.1.1 of section 30-B of the *Income Tax Assessment Act 1997*.

Board Chair and Chief Executive Officer

A Year In Review

Board Chair

I commend to you the Robinvale District Health Service Annual Report, as an accurate representation of the 2021–22 year of service to the community.

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.

COVID-19, restrictions and preventative measures put in place continued to define the greatest impact on the service for the reporting period. This year once again due to restrictions imposed saw the Annual Board Retreat, focusing on strategic planning and Board skill development was postponed. The Board continued to operate with a blend of in-person and online meetings.

The end of this Board year, the Board said good bye to Carla Kirby. I would like to thank Carla for her contribution throughout her time on the Board. Appointment of a new Chair Jessica Curran and newest appointed Director Neth Hinton provides a boost to the Board in the skills and experience they bring with them, ensuring the Board continues to be well set-up for more challenging times.

From a Board perspective, it is our role to strive for positive changes. A significant change the Board engaged in was the establishment of the Northern Mallee Integrated Partnership (NMIP). Members of the partnership are the Executives of the Boards of Management and Chief Executive Officers of each health service from Mallee Track Health and Community Service, Mildura Base Public Hospital and Robinvale District Health Services, and the NMIP Project Manager. The partner was established in 2021 to progress strategic partnerships and initiatives in the Northern Mallee, aligning the work of the partnership to five foundational principles; Keep people well in the community, Move services closer to home, Continuously improve care, Build a sustainable workforce, From competition to collaboration.

RDHS embraces this partnership to be able to produce a lot of positive changes and improvements to enable RDHS to continue to improve the health, wellbeing and strength of our community.

The resilience of the staff team once again was important, particularly as COVID-19 outbreaks occurred for the first time, at the same time that State-Government restrictions were eased. RDHS played a vital role in supporting people isolating through food relief and support at home during illness.

It was of real benefit to have Janet Hicks as Acting CEO for a period, and now Denise Parry; both bringing their own experience and knowledge to the organisation.

A special blanket thank you to everyone in the RDHS team who maintained services despite staff shortages, the outbreaks and various unforeseen things during this period. RDHS has a lot to be proud of this past year, and this would not be possible without our staff.

Bruce Myers
Board Chair
Robinvale District Health Services
30 June 2022

Chief Executive Officer

It is with pleasure that I share Robinvale District Health Services (RDHS) Annual Report 2021–22 with our community, staff and broader stakeholders. I am pleased to report a modest operating surplus.

This year our focus has been on general operations and ensuring our pandemic response is actively responding to keep everyone safe. RDHS has continued to support the communities' health needs and particularly its leadership in the continued pandemic response. Our main campus has had a COVID testing service 24/7 and this has been well utilised by the community with 2206 presentations. We thank the community for their support in the pandemic response and their willingness to keep everyone safe by presenting for testing and following practices to minimise risk of COVID.

We have celebrated the following achievements with our team, including recognition of service, International Nurses Day, NAIDOC week celebrations, Breast Cancer Awareness, Biggest Morning Tea and IDAHOBIT Day. Our Extended Nurse Undergraduate Program has been successful. Workforce continues to be an area of focus and these initiatives support our health and wellbeing of our staff.

RDHS works as part of the Lodden Mallee Health Partnerships and the Northern Mallee Integrated Partnerships. The partnerships support RDHS in their services and I thank the health services for their support and collegiality this year. There have been a number of initiatives as part of these partnerships that have enhanced our care and our organisation's systems.

RDHS were pleased to complete our Gender Equality Action Plan this year. This will ensure we focus on gender equality in our policies, programs and services.

At RDHS we celebrate and encourage success through education, over the past year we have partnered with Alpine Institute to engage in an exciting project in upskilling our existing clinical staff. Training in Certificate III in Individual Support is now being facilitated here on campus at RDHS. Students have commenced their studies and enjoying practical sessions with the support of senior clinical staff, this will ultimately add to our pool of personal care workers. RDHS has also been successfully supporting one of our personal care workers to upskill into her nursing diploma through Swan Hill TAFE. We have also celebrated the success of our new education hub, this is a training room on the main campus where training is delivered weekly through partnerships with MBPH, Ambulance Victoria and a multitude of other allied health professional.

Our services are high quality because our staff have led the way in the care delivered, supported by governance systems for continuous improvement. Our staff have been amazing, continuing each day they work, to give their all, to the people in our care. On behalf of our Executive I thank them all sincerely for their dedication to care, to our service and too each other. Thank you doesn't seem enough in what has been another challenging year but they have accepted the challenges and worked through them, living our values and this is much appreciated. They should stand proud. The Board provide the organisation with governance and leadership and must also be acknowledged for their contribution to our success. I have only been at RDHS acting, as Chief Executive Officer (CEO) since May and must thank Mara Richards and Janet Hicks for their contribution to the success of RDHS in the last year in the CEO role.

As we head into 2022–23 RDHS has exciting plans. Our Service Plan is being reviewed. It's important that RDHS has the services it's is capable of delivering, that are relevant to our communities health needs, so that RDHS supports positive health outcomes. We will consult with our staff, community and key stakeholders as we progress this plan. We also have funding for master planning. We are very appreciate of the Department of Health for their funding of this work. Master planning will look to the future infrastructure needs for RDHS and will link with our Service Plan. Much to look forward to for RDHS in the next 12 months, as we progress our vision of 'through leadership and innovation RDHS will improve the health, wellbeing and strength of our communities.'

Yours sincerely

Denise Parry
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2022

Responsible Bodies Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations of Robinvale District Health Services for the year ending 30 June 2022.

Bruce Myers
Board Chair
Robinvale District Health Services
30 June 2022

Board of Directors

Bruce Myers (Board Chair)

Freule Jones (Vice Chair)

Yvonne Brown

Glenn Stewart

Trung (Jack) Dang

Carla Kirby

Jessica Curran

Brett McLoughlan

Board Committees

Executive Committee
(including Capital Works and Projects)

Bruce Myers
Freule Jones
Glenn Stewart
Yvonne Brown

Finance and Audit Committee

Guy Fielding (Chair) (Independent Member)
Ginnette Chirchiglia (Independent Member)
Mark Nish (Independent Member)
Bruce Myers (Board Director)
Jessica Curran(Board Director)

Clinical Governance Committee

Carla Kirby (Chair) (Board Director)
Chief Executive Officer
Director of Medical Services
Manager Quality & Safety
NUM Main Campus
Infection Control Officer
Director of Nursing, Robinvale and
Manangatang Campuses
Manager Community Nursing & Allied Health Services
Ambulance Victoria Representative
Community Pharmacist
Barratt and Smith Pathology
Visiting Medical Officer
Board of Management Representatives

Senior Staff

Chief Executive Officer /
Director of Nursing

Mrs Mara Richards

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.

Deputy Chief Executive Officer /
Director of Corporate Services

Vicki Shawcross

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

Director of Nursing
Manangatang Campus

Lyn Bland

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

Director of Nursing
Main and Riverside Campus

Lisa Robertson

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

Director of Primary and Community Services

Anita Erlandsen

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

Director of Medical Services

Dr Peter Sloan

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

Visiting Medical Officers

Dr Jane Neyland MBBS

Monash University (Australia) 2009

Organisational Structure

RDHS Staff Service awards recipients.

Workforce Data

Labour Category	June Current Month FTE*		Average Monthly FTE**	
	2021	2022	2021	2022
Nursing	41.8	30.07	41.8	38.29
Administration and Clerical	21.08	17.3	21.08	19.99
Medical Support	0	0	0	0
Hotel & Allied Services	35.01	24.81	35.01	36.55
Medical Officers	0	0	0	0
Hospital Medical Officers	0	0	0	0
Sessional Clinicians	0	0	0	0
Ancillary Staff (Allied Health)	21.91	26.93	21.91	22.89

FTE = Full Time Equivalent

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

Occupational Health and Safety Data

Occupational Health and Safety Statistics	2021–22	2020–21	2019–20
The number of reported hazards/incidents for the year per 100 FTE	12	28	18
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	57	211	68
The average cost per WorkCover claim for the year	$ 8,240	$10,522	$3,420

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

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

The average cost per claim has increased over the past few years. This can be attributed to an increase in claims in the areas of manual handling.

Occupational Violence

Occupational Violence Statistics	2021–22
Workcover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	0
Number of occupational violence incidents reported	85
Number of occupational violence incidents reported per 100 FTE	72
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	36%

Definitions of occupational violence

Occupational violence

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

Incident

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

Accepted WorkCover claims

Accepted Workcover claims that were lodged in 2021–22.

Lost time

Defined as greater than one day.

Injury, illness or condition

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

Financial Information

Significant changes in financial position

Cash and cash equivalents increased by $580K with the positive operating result mentioned above and an increase in Refundable Accommodation Deposits held in trust for residential aged care residents.

The government provided $553K of COVID protective consumables and fixed assets such as beds and air purifiers as one of the measures in responding to COVID-19. A combined $330K of direct funding from Commonwealth and State Governments was also received to assist with the additional expenditure incurred in relation to COVID-19. There was a managerial revaluation of land and buildings performed during the year based on the Valuer General's indices which led to land increasing in value by $427K and buildings $1.6M. Total asset additions excluding those received free of charge from the State Government amounted to $213K with the material purchases relating to building works $57K, computers $66K and medical equipment $78K.

Performance against operational and budgetary objectives

The health service recorded an operating surplus of $140K compared to a budget deficit of ($569K). The main drivers for the positive result against budget were increased occupancy and care funding rates achieved at Riverside Hostel along with the reduced employment costs across the whole facility with difficulties in recruiting and retaining staff during the pandemic.

Significant events occurring after balance date

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

5 Year Comparison	2022 $000	2021 $000	2020 $000	2019 $000	2018 $000
Operating Result*	140	337	73	309	684
Total revenue	16,667	16,230	13,660	13,948	14,128
Total expenses	17,521	17,397	14,686	14,561	14,521
Net result from transactions	(854)	(1,167)	(1,026)	(613)	(393)
Total other economic flows	48	103	(113)	141	90
Net result	(806)	(1,064)	(1,139)	(472)	(303)
Total assets	30,854	29,220	31,388	27,171	27,220
Total liabilities	7,362	6,936	6,904	6,129	6,055
Net assets/Total equity	23,492	22,284	24,484	21,042	21,165

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

Reconciliation of Net Result from Transactions and Operating Result	2021–22 $000
Net operating result *	140
Capital purpose income	301
COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply	553
State Supply items consumed up to 30 June 2022	(76)
Assets provided free of charge	(8)
Assets received free of charge	14
Expenditure for capital purpose	(86)
Depreciation and amortisation	(1692)
Net result from transactions	(854)

Consultancies

Details of consultancies (under $10,000)

In 2021–22, there was one consultancy where the total fees payable to the consultants were less than $10,000. The total expenditure incurred during 2021–22 in relation to the consultancy is $4,930.00 (excl. GST).

Details of consultancies (valued at $10,000 or greater)

In 2021–22, there was one consultancy where the total fees payable to the consultants were $10,000 or greater. The total expenditure incurred during 2021–22 in relation to the consultancy is $32,345.00 (excl. GST).

Consultant	Purpose of consultancy	Start Date	End Date	Total approved project fee (excl. GST)	Expenditure 2020–21 (excl. GST)	Future expenditure (excl. GST)
Provider Assist	ACFI Funding Review	10/08/2021	15/09/2021	$32,345	$32,345	$0

Information and Communication Technology (ICT) expenditure

The total ICT expenditure incurred during 2021–22 is $0.534 million (excluding GST) with the details shown below:

Business as Usual (BAU) ICT expenditure	Non-Business as Usual (non-BAU) ICT expenditure		
Total (excluding GST)	Total = Operational Expenditure and Capital Expenditure (excluding GST) (a) + (b)	Operational Expenditure (excluding GST) (a)	Capital Expenditure (excluding GST) (b)
$0.534 million	$0.00 million	$0.00 million	$0.00 million

Environmental Performance

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

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

Greenhouse Gas Emissions

Total greenhouse gas emissions (tonnes CO2e)	2021–22	2020–21	2019–20
Scope 1	N/A	86.7565	178.5428
Scope 2	791.7893	862.2522	906.4487
Total	**792**	**949**	**1085**

Normalised greenhouse gas emissions	2021–22	2020–21	2019–20
Emissions per unit of floor space (kgCO2e/m2)	70.8219409660107	84.8844991055456	97.0475402504472
Emissions per unit of Separations (kgCO2e/Separations)	1373.40696202532	1028.17843986999	988.500998751561
Emissions per unit of bed-day (LOS+Aged Care OBD) (kgCO2e/OBD)	51.5018407701314	61.832727391191	65.7172319806178

Stationary Energy

Total stationary energy purchased by energy type (GJ)	2021–22	2020–21	2019–20
Electricity	3132.3533	3167.4563	3199.2306
Liquefied Petroleum Gas	N/A	563.7989	1975.7056
Total	**3,132**	**3,731**	**5,175**

Normalised stationary energy consumption	2021–22	2020–21	2019–20
Energy per unit of floor space (GJ/m2)	0.280174713774598	0.333743756708408	0.462874436493739
Energy per unit of Separations (GJ/Separations)	3.91055343320849	4.04253001083424	6.55055215189873
Energy per unit of bed-day (LOS+Aged Care OBD) (GJ/OBD)	0.203743547547808	0.243110190252802	0.31344253179891

Embedded Generation

Total embedded stationary energy generated by energy type (GJ)	2021–22	2020–21	2019–20
Solar Power	127.74	115.5199	N/A
Total	**128**	**116**	**N/A**

Normalised embedded generation	2021–22	2020–21	2019–20
Energy per unit of floor space (GJ/m2)	0.0114257602862254	0.0103327280858676	N/A
Energy per unit of Separations (GJ/Separations)	0.159475655430712	0.12515698808234	N/A
Energy per unit of bed-day (LOS+Aged Care OBD) (GJ/OBD)	0.00830883309483544	0.00752670706280949	N/A

Water

Total water consumption (kL)	2021–22	2020–21	2019–20
Potable Water	17,849	19,363	20,360

Normalised water consumption (Potable + Class A)	2021–22	2020–21	2019–20
Water per unit of floor space (kL/m2)	1.59653441860465	1.73192089445438	1.82108453488372
Water per unit of Separations (kL/Separations)	22.2837138576779	20.9781967497291	25.7718039240506
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	1.16100265383114	1.26158949700287	1.23317535433071

Waste

Waste	2021–22	2020–21	2019–20
Total waste generated (kg clinical waste+kg general waste+kg recycling waste)	3850.7	2113.24	1604.84
Total waste to landfill generated (kg clinical waste+kg general waste)	3850.7	2113.24	1604.84
Total waste to landfill per patient treated ((kg clinical waste+kg general waste)/PPT)	0.238064914992272	0.129877696515273	0.0927653179190751

Normalisers (for information only)

Normalisers	2021–22	2020–21	2019–20
Area M2	11180	11180	11180
Aged Care OBD	14500	14249	15335
FTE	111	119	119
LOS	854	1099	1175
OBD	15374	15348	16510
PPT	16175	16271	17300
Separations	801	923	790

General notes

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

Disclosures Required Under Legislation

Freedom of Information

In 2021–22, a total of nine formal requests for information were received and processed under the *Freedom of Information Act 1982*, all were acceded to and received by the general public.

Section 17(2A) of the Act requires payment of an application fee of $30.10 per request, unless the applicant applies for this to be waivered with a Concession Card, Pension Card, or due to hardship. RDHS waived the application fee for four requests in 2021–22. There are further costs associated with the request, being search fee, photocopying costs and postage (if applicable).

Freedom of Information requests are required to be made on a Robinvale District Health Services Freedom of Information Application Form. Such form can be obtained by contacting the Robinvale District Health Services Freedom of Information officer on 03 5051 8111 or info@rdhs.com.au.

Robinvale District Health Services complies with the mandatory reporting guidelines of data submission annually to the Office of Victorian Information Commissioner.

Further information relating to freedom of information can be found at www.ovic.vic.gov.au or by contacting the Office of the Victorian Information Commissioner on 1300 006 842.

Building Act 1993

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

Public Interest Disclosure Act 2012

Robinvale District Health Services is subject to the *Public Interest Disclosure Act 2012* that replaced the former *Whistleblowers Protection Act 2001*. The Act came into effect on 10 February 2013, with a purpose to facilitate disclosures of improper conduct by public officers and public bodies, and to provide the appropriate level of protection for people who make disclosures without fear of reprisal.

Robinvale District Health Services adheres to the *Public Interest Disclosure Act 2012* through incorporating the requirements of the Act into our Protected Disclosure Policy that is made available to the public on our website.

During the 2021–22 financial year Robinvale District Health Services had no disclosures under the Act.

National Competition Policy

Robinvale District Health Services complied with all government policies regarding competitive neutrality.

Carers Recognition Act 2012

In accordance with the *Carer's Recognition Act 2012*, Robinvale District Health Services has complied with the provisions through ensuring that its employees and agents have an awareness and understanding of the care relationship principles. All staff respect and recognise carers, support them as individuals, recognise their efforts and dedication, take into account their views and cultural identity, recognise their social wellbeing and provide due consideration of the effect of being a carer.

Additional information available on request

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

- Declarations of pecuniary interests have been duly completed by all relevant officers;
- Details of shares held by senior officers as nominee or held beneficially;
- Details of publications produced by the entity about itself, including annual Aboriginal cultural safety reports and plans, and how these can be obtained;
- Details of changes in prices, fees, charges, rates and levies charged by the Health Service;
- Details of any major external reviews carried out on the Health Service;
- Details of major research and development activities undertaken by the Health Service that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations;

- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- Details of major promotional, public relations and marketing activities undertaken by the Health Service to develop community awareness of the Health Service and its services;
- Details of assessments and measures undertaken to improve the occupational health and safety of employees;
- A general statement on industrial relations within the Health Service and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations;
- A list of major committees sponsored by the Health Service, including any Aboriginal advisory or governance committees, the purposes of each committee and the extent to which those purposes have been achieved;
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement.

Local Jobs First Act 2003

Robinvale District Health Services has complied with the *Local Jobs First Act 2003* and the Victorian Industry Participation Policy.

RDHS has commenced and/or completed no contracts in the financial year to which the Victorian Industry Participation Policy Plan was required.

RDHS has had one conversations with the Industry Capability Network that corresponded with the registration and issue of an Interaction Reference Number.

Safe Patient Care Act 2015

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

Gender Equality Act 2020

RDHS is excited to announce that we have submitted our Gender Equality Action plan (GEAP) and have met our regulatory obligation under the *Gender Equality Act 2020*. Our four year gender equality vision is “Robinvale District Health Services strives to integrate gender in programs and services to foster progressive changes in power relationships between men and women to promote health equity and efficiency. We aim to be an organisation that provides equal access to the same rewards, opportunities, and resources to all employees across all worksites regardless of their gender identity” and a number of strategies identified to enhance our gender equality. RDHS will continue to promote our vision, implement our strategies and monitor our progress.

Attestations and Declarations

Financial Management Compliance Attestation

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

Bruce Myers
Board Chair
Robinvale District Health Services
30 June 2022

Data Integrity Declaration

I, Denise Parry, 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.

Denise Parry
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2022

Conflict of Interest Declaration

I, Denise Parry, 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.

Denise Parry
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2022

Integrity, Fraud and Corruption Declaration

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

Denise Parry
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2022

MPS Service Plan: Key Achievements and Challenges

RDHS has continued to work against our current service plan. The Service Plan is in the process of being reviewed, commissioned in late 2021. The review was delayed during the pandemic response to ensure that due consideration of future state would be clearer.

MPS Key Achievement Reporting

1 Consolidating acute care and residential aged care provision

Objective	Outcome
Renal Dialysis *Enhance Renal Dialysis Capability to meet future demand*	• MOU with Melbourne Health to provide Renal Dialysis as a satellite program continues. • RN staff continue to be trained to support the Renal Dialysis unit. During COVID19 numerous staff have been trained on site rather than travelling to Melbourne for training. • The unit activity is steady with 6 shifts per week.

Objective	Outcome
Maternity Services	• Midwifery service continues to be very busy with in excess of 100 babies born annually from our community. • The Midwife supports the visiting Royal Flying Doctor Service Gynaecology service with their monthly visits. COVID did interrupt the service but it has been mostly back on track in the last half of 2021 and 2022. • Weekly visits from Mildura Base Public Hospital GP Obstetrician to support the Community and the midwife.

Objective	Outcome
Specialist Medical Services *Enhance the range of specialist consulting services that can be accessed locally*	• Partnership with Sunraysia Community Health Services to provide in-person Psychological Therapy Services to residents. • Residential care continues to be supported by the Psychiatric Geriatrician services out of Mildura Base Public Hospital. • Residents in residential care are able to access a geriatrician via the Geri-Connect telehealth program.

2 Enhancing community based health services

Objective	Outcome
Primary & Community Health - General Practitioners *Enhance the capacity and availability of local GPs*	• Manangatang Campus residential aged residents are supported by a locum GP from Swan Hill Primary Health Medical Clinic. • RDHS Urgent Care Centre and patient care is supported by Dr Jane Neyland. • RDHS is working with Mildura Base Public Hospital and Swan Hill District Medical Centre to facilitate regular GP visits to Aged Care Residents at all sites. • RDHS has provided an unofficial COVID 19 Testing site in the main campus carpark. This testing availability ensures that the community has access to this resource at a local level. In line with changing guidelines PCR and RATs are provided.

Objective	Outcome
Community Mental Health – Collaboration and Integration *Improve service delivery outcomes through collaboration and partnerships*	• Partnership continues with Sunraysia Community Health Services to expand Mental Health Services into Robinvale . Currently Head to Help and Psychological Therapy visits Robinvale and uses our site, as well as attending people in the community and visiting schools. • RDHS continues to support Mental Health visiting services provided by Mildura Base Public Hospital and is now having regular case management meetings to enhance continuity of care. • In an effort to improve RDHS mental health capacity we have employed a Mental Health Team Leader. • Community facilitated drop in mental health service operating from RDHS three days a week. • RDHS has partnered with the University of Melbourne Centre for Excellence in Rural Sexual Health (CERSH) to improve access to sexual health services for vulnerable rural communities.

Objective	Outcome
Primary & Community Health – Alcohol and Other Drugs *Enhance the service capability for AOD services*	• In partnership with the Murray Primary Health Network RDHS continues to deliver AOD & Mental Health services to Murray Valley Aboriginal Cooperative (MVAC). • 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.

Objective	Outcome
Primary & Community Health – Chronic Disease Management *Develop a Service Framework that improves CDM service delivery*	• RDHS has employed a chronic care model in the primary care setting to focus on care for chronic conditions that is patient centred, timely, evidence-based, has a team approach, facilitates self-management, is goal directed, health promoting and encourages health literacy. This model of care has been embedded into the policies and procedure of RDHS' service delivery in order for employees to be guided by this framework in CDM service delivery. • Several projects are delivered at RDHS under the chronic care model in both Victoria and NSW. • The Workplace Achievement program is embedded across the organisation. This program is an initiative of Healthy Together Victoria and supports a healthy workplace environment. RDHS has now been recognised by the Victorian Government's Achievement Program in the areas of Physical Activity, Healthy Eating and Smoking. • Support visiting Nephrology services from Royal Melbourne Hospital continue to reach community members at pre-dialysis stage. • Preventive health groups were ceased during COVID however e warm water exercise classes are now back and plans underway for the return of the HEAL program. • COVID impacted on the ability to host Elders meetings to discuss current issues relating to the indigenous community. The AHLO continued to represent RDHS is working to strengthen our relationship with the Indigenous community and MVAC. • The Indigenous Hub – *Connections* – is up and running and used by Indigenous community members, and also stakeholders working with the Indigenous community.

Objective	Outcome
Primary & Community Health – Integration *Improve service integration within RDHS and between service providers*	• Argus and My Aged Care continue as the main platforms for referral management. • A new inclusive referral form has been developed and distributed to stakeholders to make referrals more simple. • Robinvale Early Years Network (REYN) continues to meet and bring together service providers of early childhood and adolescence. • RDHS together with Our Place partner to provide services to the Early Years / Adolescent populations. • Our Aboriginal Health Liaison Officer has maintained and built on current relationships with the Indigenous community and other stakeholders. • An MOU is being sought with the local Indigenous organisation to strengthen our partnership.

Objective	Outcome
Primary & Community Health – Other Services *Consolidate and incrementally improve a range of community based services*	• COVID has impacted on group activities however these are starting up again based on community consultation. Warm water exercise is now back to regular sessions with plans to facilitate other group sessions. • The existing became virtual/mobile during COVID which has been very successful. • Jump and Jive, Vacation Care Programs and Mobile Visiting Play Groups are provided to the children in the community by Early Years with staff innovating to ensure that this service continues in the COVID space. These services continue through ZOOM which has allowed greater numbers of families to participate.

3 Achieving sustainability

Objective	Outcome
Sustainability – Rural Primary Health Service Program *Maintain the Commonwealth Flexible Funding (under Primary Health Network)*	• Contracts were again secured with the NSW Rural Doctors Network, NSW Outback Division of General Practice, Western New South Wales PHN, Murray PHN, Far West Local Health District, and 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.

Objective	Outcome
Sustainability – Financial Management *Improve understanding of the costs of service streams to better manage the service*	• Comprehensive budgets are developed each year for individual service contracts. • Magiq - Power Budget 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

Objective	Outcome
Enhancing Performance Management - Monitoring and Reporting *Ensure a robust basis for performance monitoring*	• Contracted external accountant continues to provide the BoM with financial advice, together with monthly and annual 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. • RDHS continues to meet all DHHS performance KPI's reported on a quarterly basis and includes, Quality, Aged Care and Finance.

5 Developing partnerships

Objective	Outcome
Partnerships and Alliances *Focus on the development of priority partnerships and alliances*	• **Dementia Australia (Victoria)** Visiting regularly to provide advice and support to carers, families and staff. • **Mallee Track Health and Community Services & Royal Flying Doctor Service** Tripartite agreement to expand the delivery of Speech Pathology services. Funding secured for another 12 months to continue this project. • **Murray Valley Aboriginal Cooperative** Continue to promote relationships and agreed practices to better engage with the indigenous community. Working on an MOU between RDHS and MVAC to cement our partnership in Robinvale. A strong partnership continues with the Aboriginal Elders and staff of the health service. The Aboriginal Health Liaison Officer facilitates these conversations as required. • **Mildura Base Hospital** RDHS has continued to strengthen its relationship with MBPH. They are assisting with sharing of staff to cover leave/shortfalls and supporting the finance and People and Culture teams. Medical staff are assisting with care of residents. MBPH and RDHS supported each other during the COVID pandemic providing regular facilitated meetings, sharing services and providing shared care to COVID positive people in Robinvale and surrounds. • **Bendigo Health** COVID response in testing and immunisations jointly with RDHS. • **Sunraysia Ethnic Community Council (SMECC)** COVID response and support during the outbreak has led to ongoing partnerships with SMECC. • **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 mental health clinician/social workers regularly visit the College to see students. • **Robinvale College "Our Place"** This project supports the education needs of our lower socio-economic demographic. We continue to have a strong relationship with Our Place, particularly in our Early Years space. • **Sunraysia Community Health Services** Head to Heath and PTS services being delivered from our Health and Wellbeing building. • **Loddon Mallee PHU** COVID support and response, information sharing. • **Sunraysia Collaboration** Extended Nursing Placement Program (ENPP) has begun with RDHS being a primary and secondary site for long placement final year nursing students. Feedback from the project has been positive and resulted in some published research. • **Small Rural Executive Group** Provides support, collegiality and guidance to nurse executives. • **Alpine Institute Reach Out Rural Learning Hub** Certificate III Individual Support, RDSH are partnering to support onsite learning and support staff retention and development. • **Ambulance Victoria** Collaborative engagement with RDHS to plan ongoing training and upskilling of nursing staff to be locally appropriate and assist in reduction of transfers. • **Loddon Mallee Nursing Executive Group** An invaluable collaborative with senior colleagues, provides access to resources and advice on strategic planning, clinical workforce solutions, regional health strategies – RDHS clinical lead presents to this forum to ensures RDHS remains clinically relative. • **Loddon Mallee Health Network** • **Mallee Local Area Health Partnership** Commenced partnership workshops with Mildura Base Hospital, Swan Hill District Health and Mallee Track Health & Community Service. Aspirations for the partnership is to build deeper trust, mutual understanding, and more relationships. RDHS is the Chair of this important partnership. • **Southern Mallee Primary Care Partnership** Developed a new agreement to include the RDHS main campus in SMPCP health promotion activities. • **Swan Hill Primary Health Medical Clinic** To progress an ongoing relationship for the provision of G.P. services in view of providing a continuum of care for the aged care residents. • **Northern Mallee Integrated Partnership** The Northern Mallee Integrated Partnership (NMIP) was established in 2021 to progress strategic partnerships and initiatives between the three public health services in the Northern Mallee. Aligning the work to the five foundational principles of the Department of Health (February 2022), the NMIP will explore and address relevant issues in the Northern Mallee, co-opting relevant subject matter experts (SME) as needed to achieve the agreed priorities and outcomes.

6 Enabling people

Objective	Outcome
Enabling People – Innovative Workforce Models *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 other Managers through performance management systems and constructive feedback. • Traineeships continue to be offered in many areas across the organisation, including gardens and grounds. Plans are underway to establish traineeships in Allied Health Assistants (AHA) and Lifestyle.

Objective	Outcome
Enabling People – Staff Engagement *Further develop effective staff engagement*	• RDHS continues to assist with the cost of professional development for all staff, ensuring that skills are maintained. • Embedded robust Employee Assistance Program. • Staff training continues through the E-learning modules. • Mental Health First Aid training for staff has been a focus throughout the year. • Quarterly "CEO Conversations" with staff have been held at all campuses to support employee engagement. This has now evolved to the establishment of a Peoples Champions committee to represent staff of all departments to the Executive and the Board. • RDHS continues to partner with the University Department of Rural Health and Monash Rural School to support staff at RDHS with mentoring, supervision and provide support and supervision for the placement of health students into RDHS in order to showcase what a career at RDHS could look like. • People's Champions Committee set up to give staff a voice in the organisation. • Staff Awards Day – recognising projects and staff making a contribution to RDHS and the community.

7 Supporting Quality

Objective	Outcome
Quality *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. • Accreditation against ISO 9001:2015 Quality Management Systems has been maintained post the audit in June 2019 • RDHS commenced exploring a new quality partnership with Bendigo Health • 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 Health Network. • 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). Consideration of a Board Member nominee for Chair position commenced.

8 Developing infrastructure

Objective	Outcome
Infrastructure – Information Communication Technology *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 – successful use of telehealth when dealing with adult retrieval team in the Urgent Care Centre. COVID 19 has established Telehealth as the emerging forum for meeting and medical appointments in 2020 • Murray PHN continues to fund the My Emergency Dr App for UCC afterhours for both the Robinvale and Manangatang campus • Key areas of focus areas in 2019/2020: - Cyber Security - Telehealth - PC / Server upgrades/replacements - Asset / Facilities Management software implementation - Regional Community Platform (RCP)

MPS Performance Priority and Activity Reporting

RDHS activity has been impacted by COVID-19 pandemic response and ongoing workforce challenges. RDHS has prioritised activity and staffing to ensure safe, quality care outcomes are achieved. RDHS has worked in partnership with local health services to support our care services to enable relevant, timely, quality care to our patients / residents and community.

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	85%	92%
Percentage of healthcare workers immunised for influenza	92%	100%
Victorian Healthcare Experience Survey – percentage of positive patient experience responses	95% positive experience	Achieved

Governance and Leadership

Key Performance Indicator	Target	Result
People Matter Survey – Safety Culture Among Healthcare Workers	62%	73%

Financial Sustainability

Key Performance Indicator	Target	Result
Operating result ($m)	0.00m	0.14m
Trade creditors	60 days	37 days
Patient fee debtors	60 days	0 days
Adjusted current asset ratio	0.7	2.04
Number of days available cash	14 days	141 days

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

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	4332	86.30
Robinvale - Respite	78	
Manangatang - Permanent	2101	67.07
Manangatang - Respite	347	
Riverside		
Riverside - Permanent	7384	70.57
Riverside - Respite	343	
Convalescent Care		
Riverside	0	
Manangatang	0	
Robinvale	0	

MPS Sub-Acute Care Activity

Service	Campus	Type of Activity	Actual
Medical inpatients	Robinvale	Bed days	857
	Manangatang	Bed days	0
Urgent care	Robinvale	Presentations	1101
	Manangatang	Presentations	60
Non-admitted patients	Robinvale	Occasions of service	3199
Palliative care	Robinvale	Number of clients	0
District nursing	Robinvale	Occasions of service	655
	Manangatang	Occasions of service	88
Maternity	Robinvale	Occasions of service	1295
Renal Dialysis	Robinvale	Episodes	796

MPS Primary Health Care Activity

Service	Activity levels (e.g. occasions/hours of service by campus)	
Access and Support Worker*	Individual Occasions of Service	1141
	Group Attendees	0
Allied Health Assistant*	Individual Occasions of Service	918
	Group Attendees	0
Community Health Nursing*	Individual Occasions of Service	732
	Group Attendees	0
Cultural Officer*	Individual Occasions of Service	38
	Group Attendees	0
Dietetics*	Individual Occasions of Service	2233
	Group Attendees	0
Early Years*	Group Attendees	3903
Exercise Physiologist*	Individual Occasions of Service	0
	Group Attendees	0
Health Promotion*	Group Attendees	43
Occupational Therapy*	Individual Occasions of Service	486
	Group Attendees	0
Physiotherapy*	Individual Occasions of Service	909
	Group Attendees	0
Planned Activity Group*	Number of Group Sessions	0
	Group Attendees	0
Podiatry*	Individual Occasions of Service	5183
	Group Attendees	0
Social Work*	Individual Occasions of Service	1738
	Group Attendees	0
Speech Pathology*	Individual Occasions of Service	3397

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

Disclosure Index

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

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Financial Report
2021–2022

Robinvale District Health Service
Financial Statements
Financial Year ended 30 June 2022

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

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2022 and the financial position of Robinvale District Health Services at 30 June 2022.

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

We authorise the attached financial statements for issue on 26th October, 2022

Board member	**Accountable Officer**	**Chief Finance & Accounting Officer**
Jessica Curran	Denise Parry	Andrew Arundell
Chair	Chief Executive Officer (Acting)	Chief Finance and Accounting Officer (Contract)
Robinvale 26/10/2022	Robinvale 26/10/2022	Robinvale 26/10/2022

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

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

Auditor'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 October 2022

Dominika Ryan
as delegate for the Auditor-General of Victoria

Robinvale District Health Service
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2022

	Note	Total 2022 $'000	Total 2021 $'000
Revenue and income from transactions			
Operating activities	2.1	16,073	15,274
Non-operating activities	2.1	54	37
Share of revenue from joint operations	8.7	540	919
Total revenue and income from transactions		**16,667**	**16,230**
Expenses from transactions			
Employee expenses	3.1	(12,234)	(12,060)
Supplies and consumables	3.1	(880)	(744)
Finance costs	3.1	(2)	-
Depreciation	3.1	(1,692)	(1,685)
Share of expenditure from joint operations	8.7	(523)	(848)
Other administrative expenses	3.1	(1,413)	(1,332)
Other operating expenses	3.1	(773)	(720)
Other non-operating expenses	3.1	(4)	(8)
Total Expenses from transactions		**(17,521)**	**(17,397)**
Net result from transactions - net operating balance		**(854)**	**(1,167)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets	3.2	(5)	10
Other gain/(loss) from other economic flows	3.2	52	93
Total other economic flows included in net result		**48**	**103**
Net result for the year		**(806)**	**(1,064)**
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus	4.2	**2,014**	184
Total other comprehensive income		**2,014**	**184**
Comprehensive result for the year		**1,208**	**(880)**

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

Robinvale District Health Service
Balance Sheet
As at 30 June 2022

	Note	Total 2022 $'000	Total 2021 $'000
Current assets			
Cash and cash equivalents	6.2	11,385	10,809
Receivables and contract assets	5.1	596	745
Inventories	4.4	227	94
Prepaid expenses		205	183
Total current assets		**12,413**	**11,831**
Non-current assets			
Receivables and contract assets	5.1	353	206
Property, plant and equipment	4.1 (a)	18,088	17,183
Total non-current assets		**18,441**	**17,389**
Total assets		**30,854**	**29,220**
Current liabilities			
Payables and contract liabilities	5.2	976	805
Borrowings	6.1	5	5
Employee benefits	3.3	2,515	2,356
Other liabilities	5.3	3,646	3,457
Total current liabilities		**7,142**	**6,623**
Non-current liabilities			
Borrowings	6.1	15	22
Employee benefits	3.3	205	291
Total non-current liabilities		**220**	**313**
Total liabilities		**7,362**	**6,936**
Net assets		**23,492**	**22,284**
Equity			
Property, plant and equipment revaluation surplus	4.2	7,154	5,140
Contributed capital	SCE	22,352	22,352
Accumulated deficit	SCE	(6,014)	(5,208)
Total equity		**23,492**	**22,284**

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

Robinvale District Health Service
Statement of Changes in Equity
For the Financial Year Ended 30 June 2022

	Note	Property, Plant and Equipment Revaluation Surplus $'000	Contributed Capital $'000	Accumulated Deficits $'000	Total $'000
Balance at 30 June 2020		**4,956**	**22,352**	**(4,144)**	**23,164**
Net result for the year		-	-	(1,064)	(1,064)
Other comprehensive income for the year		184	-	-	184
Balance at 30 June 2021		**5,140**	**22,352**	**(5,208)**	**22,284**
Net result for the year		-	-	(806)	(806)
Other comprehensive income for the year		2,014	-	-	2,014
Balance at 30 June 2022		**7,154**	**22,352**	**(6,014)**	**23,492**

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

Robinvale District Health Service
Cash Flow Statement
For the Financial Year Ended 30 June 2022

	Note	Total 2022 $'000	Total 2021 $'000
Cash Flows from operating activities			
Operating grants from government		13,154	13,048
Capital grants from government - State		88	116
Patient fees received		1,067	1,003
Donations and bequests received		54	46
GST received from / (paid to) ATO		(109)	(25)
Interest and investment income received		37	37
Commercial Income Received		73	114
Other receipts		1,807	1,631
Total receipts		**16,171**	**15,970**
Employee expenses paid		(11,909)	(12,318)
Payments for supplies and consumables		(784)	(607)
Payments for medical indemnity insurance		(47)	(52)
Payments for repairs and maintenance		(436)	(327)
Finance Costs		(2)	-
Cash outflow for leases		-	(14)
Other payments		(2,386)	(2,482)
Total payments		**(15,564)**	**(15,800)**
Net cash flows from operating activities	8.1	**607**	**170**
Cash Flows from investing activities			
Proceeds from disposal of property, plant and equipment		-	22
Purchase of property, plant and equipment		(213)	(268)
Net cash flows used in investing activities		**(213)**	**(246)**
Cash flows from financing activities			
Repayment of borrowings		(7)	-
Net Receipt / (Repayment) of Monies Held in Trust		189	286
Net cash flows from financing activities		**182**	**286**
Net increase in cash and cash equivalents held		**576**	**210**
Cash and cash equivalents at beginning of year		10,809	10,599
Cash and cash equivalents at end of year	6.2	**11,385**	**10,809**

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

Note 1: Basis of preparation

Structure

Robinvale District Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2022

Note 1: Basis of preparation

These financial statements represent the audited general purpose financial statements for Robinvale District Health Service for the year ended 30 June 2022. The report provides users with information about Robinvale District Health Service's stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements.

Note 1.1: Basis of preparation of the financial statements
These financial statements are general purpose financial statements which have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements.*

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

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

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

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

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

The financial statements are in Australian dollars.

Robinvale District Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2022

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

The annual financial statements were authorised for issue by the Board of Robinvale District Health Service on 26th October, 2022.

Note 1.2 Impact of COVID-19 pandemic

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

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

In response to the ongoing COVID-19 pandemic, Robinvale District Health Service has:

- introduced restrictions on non-essential visitors
- utilised telehealth services
- performed COVID-19 testing
- established and operated vaccine clinics
- changed infection control practices
- implemented work from home arrangements where appropriate.

Where financial impacts of the pandemic are material to Robinvale District Health Service, they are disclosed in the explanatory notes. For Robinvale District Health Service, there were no material impacts.

Robinvale District Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2022

Note 1.3 Abbreviations and terminology used in the financial statements
The following table sets out the common abbreviations used throughout the financial statements:

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

Note 1.4 Joint arrangements
Interests in joint arrangements are accounted for by recognising in Robinvale District Health Service's financial statements, its share of assets and liabilities and any revenue and expenses of such joint arrangements.

Robinvale District Health Service has the following joint arrangements:

- Loddon Mallee Rural Health Alliance (LMRHA)

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

Note 1.5 Key accounting estimates and judgements
Management make estimates and judgements when preparing the financial statements.

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

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

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

Note 1.6 Accounting standards issued but not yet effective

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

Standard	Adoption Date	Impact
AASB 17: *Insurance Contracts*	Reporting periods on or after 1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2020-1: Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2020-3: Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2021-2: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definitions of Accounting Estimates.	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2021-6: Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards.	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2021-7: Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.	Reporting periods on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.

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

Note 1.7 Goods and Services Tax (GST)

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

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

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

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

Robinvale District Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2022

Note 1.8 Reporting Entity
The financial statements include all the activities of Robinvale District Health Service.

Its principal address is:
128-132 Latje Road
Robinvale VIC 3549

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

Note 2: Funding delivery of our services

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

Structure

2.1 Revenue and income from transactions
2.2 Fair value of assets and services received free of charge or for nominal consideration
2.3 Other income

Telling the COVID-19 story

Revenue recognised to fund the delivery of our services during the financial year was not materially impacted by the COVID-19 Coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Identifying performance obligations	Robinvale District Health Service applies significant judgment when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations. If this criteria is met, the contract/funding agreement is treated as a contract with a customer, requiring Robinvale District Health Service to recognise revenue as or when the health service transfers promised goods or services to customers. If this criteria is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	Robinvale District Health Service applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.
Determining timing of capital grant income recognition	Robinvale District Health Service applies significant judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the health service's progress as this is deemed to be the most accurate reflection of the stage of completion.

Note 2.1 Revenue and income from transactions

	Note	Total 2022 $'000	Total 2021 $'000
Operating activities			
Revenue from contracts with customers			
Government grants (State) - Operating		455	420
Government grants (Commonwealth) - Operating		1,348	1,614
Patient and resident fees		1,071	994
Commercial activities [1]		73	114
Total revenue from contracts with customers	**2.1 (a)**	**2,947**	**3,142**
Other sources of income			
Government grants (State) - Operating		8,269	8,026
Government grants (Commonwealth) - Operating		3,229	2,913
Government grants (State) - Capital		88	116
Other capital purpose income		-	109
Assets received free of charge or for nominal consideration	**2.2**	621	57
Other revenue from operating activities (including non-capital donations)	**2.3**	919	911
Total other sources of income		**13,126**	**12,132**
Total revenue and income from operating activities		**16,073**	**15,274**
Non-operating activities			
Income from other sources			
Other interest		37	37
Other revenue from non-operating activities		17	-
Total other sources of income	**2.3**	**54**	**37**
Total income from non-operating activities		**54**	**37**
Total revenue and income from transactions		**16,127**	**15,311**

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

Note 2.1 Revenue and income from transactions (continued)

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

	Total 2022 $'000	Total 2021 $'000
Robinvale District Health Service disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers:		
At a point in time	2,874	3,028
Over time	73	114
Total revenue from contracts with customers	**2,947**	**3,142**

How we recognise revenue and income from transactions

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

When both these conditions are satisfied, the health service:

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

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

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

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

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

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU). For Robinvale District Health Service ABF only relates to Renal Dialyis and Department of Veterans Affairs patients. All other state funding is block funded under the Small Rural Health Services model which provides flexible funding to meet the needs of the community with no performance obligations.	NWAU funding commenced 1 July 2021 and supersedes WIES for acute, sub-acute and state-wide services (which includes specified grants, state-wide services and teaching and training). Services not transitioning at this time include mental health and small rural services. NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid. The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity. Revenue is recognised at point in time, which is when a patient is discharged.
Commonwealth Aged Care (Riverside Hostel)	The Australian Government subsidises a large portion of the costs of running approved residential aged care homes. The amount of subsidy paid is based on the facilities assessments of the residents ongoing care needs and is known as ACFI - Aged Care Funding Instrument. The performance obligations include provision of residential accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility. For the Robinvale main campus and Manangang campus the residential aged care facilities are provided flexible funding through the Multi Purpose System (MPS) arrangements to meet the needs of their community.

Note 2.1 Revenue and income from transactions (continued)

Capital grants

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

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

Patient and resident fees

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

Commercial activities

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

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

	Total 2022 $'000	Total 2021 $'000
Cash donations and gifts	54	-
Plant and equipment	14	3
Assets and minor equipment received under the State Supply Arrangement	553	54
Total fair value of assets and services received free of charge or for nominal consideration	**621**	**57**

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

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

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

Generally, the State Supply Arrangement stipulates that Health Purchasing Victoria (trading as HealthShare Victoria) sources, secures and agrees terms for the purchase of PPE. The purchases are funded by the Department of Health, while Monash Health takes delivery and distributes an allocation of the products to health services. Robinvale District Health Service received these resources free of charge and recognised them as income.

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

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

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

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

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

Voluntary Services

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

- social interaction, activity programs and community support.

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

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

Non-cash contributions from the Department of Health

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

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

Note 2.3 Other income

	Total 2022 $'000	Total 2021 $'000
Operating		
Recoveries - sale of services	608	632
Business units		
- Information Centre	100	110
- Laundry	98	103
Other revenue	113	66
Total other income - Operating	919	911
Non-Operating		
Interest	37	37
Other Revenue from Non Operating Activities	17	-
Total other income - Non Operating	54	37

How we recognise other income

Joint Venture Alliance Revenue
Our share of joint venture alliance revenue is recognised in accordance with the Joint Arrangement agreement, with Robinvale District Health Service recording our share of revenue as per note 8.7 joint arrangements.

Recovery Income

Revenue from recovery activities includes items such secondment of staff and provision of support services to other health services. Recovery activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

Other Revenue
Other revenue is recorded as revenue when received.

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

Note 3: The cost of delivering our services

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

Structure

3.1 Expenses from transactions
3.2 Employee benefits in the balance sheet
3.3 Superannuation
3.4 Other economic flows

Telling the COVID-19 story

Expenses incurred to deliver services during the financial year were not materially impacted by the COVID-19 Coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

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

Key judgements and estimates	Description
Measuring employee benefit liabilities	Robinvale District Health Service applies significant judgment when measuring its employee benefit liabilities. The health service applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the health service does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

Note 3.1 Expenses from transactions

	Note	Total 2022 $'000	Total 2021 $'000
Salaries and wages		10,067	10,310
On-costs		934	944
Agency expenses		1,060	689
Fee for service medical officer expenses		89	36
Workcover premium		84	81
Total employee expenses		**12,234**	**12,060**
Drug supplies		41	38
Medical and surgical supplies (including Prostheses)		498	390
Diagnostic and radiology supplies		6	5
Other supplies and consumables		335	311
Total supplies and consumables		**880**	**744**
Finance costs		2	-
Total finance costs		**2**	**-**
Other administrative expenses		1,413	1,332
Total other administrative expenses		**1,413**	**1,332**
Fuel, light, power and water		290	283
Repairs and maintenance		317	221
Maintenance contracts		119	106
Medical indemnity insurance		47	52
Expenses related to leases of low value assets		-	14
Expenditure for capital purposes		-	44
Total other operating expenses		**773**	**720**
Total operating expense		**15,302**	**14,856**
Depreciation	4.3	1,692	1,685
Total depreciation		**1,692**	**1,685**
Assets and services provided free of charge or for nominal consideration		8	**-**
Specific expense		-	1
Bad and doubtful debt expense		(4)	7
Total other non-operating expenses		**4**	**8**
Total non-operating expense		**1,696**	**1,693**
Total expenses from transactions		**16,998**	**16,549**

Note 3.1 Expenses from transactions (continued)

How we recognise expenses from transactions

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

Employee expenses
Employee expenses include:

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

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

Finance costs
Finance costs include:

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

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

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

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

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

Note 3.2 Other economic flows included in net result

	Total 2022 $'000	Total 2021 $'000
Net gain/(loss) on disposal of property plant and equipment	(5)	10
Total net gain/(loss) on non-financial assets	**(5)**	**10**
Other gains/(losses) from other economic flows	1	-
Total net gain/(loss) on financial instruments	**1**	**-**
Net gain/(loss) arising from revaluation of long service liability	52	93
Total other gains/(losses) from other economic flows	**52**	**93**
Total gains/(losses) from other economic flows	**48**	**103**

How we recognise other economic flows

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

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates and
- reclassified amounts relating to equity instruments from the reserves to retained surplus/(deficit) due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets.

Net gain/(loss) on non-financial assets

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

- revaluation gains/(losses) of non-financial physical assets (Refer to Note 4.1 Property plant and 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.

Note 3.3 Employee benefits in the balance sheet

	Total 2022 $'000	Total 2021 $'000
Current employee benefits and related on-costs		
Accrued days off		
Unconditional and expected to be settled wholly within 12 months [i]	56	47
	56	**47**
Annual leave		
Unconditional and expected to be settled wholly within 12 months [i]	614	614
Unconditional and expected to be settled wholly after 12 months [ii]	387	450
	1,001	**1,064**
Long service leave		
Unconditional and expected to be settled wholly within 12 months [i]	193	193
Unconditional and expected to be settled wholly after 12 months [ii]	1,005	805
	1,198	**998**
Provisions related to employee benefit on-costs		
Unconditional and expected to be settled within 12 months [i]	156	163
Unconditional and expected to be settled after 12 months [ii]	104	84
	260	**247**
Total current employee benefits and related on-costs	**2,515**	**2,356**
Non-current provisions and related on-costs		
Conditional long service leave [i]	182	258
Provisions related to employee benefit on-costs [ii]	23	33
Total non-current employee benefits and related on-costs	**205**	**291**
Total employee benefits and related on-costs	**2,720**	**2,647**

[i] The amounts disclosed are nominal amounts.
[ii] The amounts disclosed are discounted to present values.

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

	Total 2022 $'000	Total 2021 $'000
Current employee benefits and related on-costs		
Unconditional accrued days off	63	53
Unconditional annual leave entitlements	1,130	1,201
Unconditional long service leave entitlements	1,322	1,102
Total current employee benefits and related on-costs	**2,515**	**2,356**
Non-current employee benefits and related on-costs		
Conditional long service leave entitlements	205	291
Total non-current employee benefits and related on-costs	**205**	**291**
Total employee benefits and related on-costs	**2,720**	**2,647**
Attributable to:		
Employee benefits	2,437	2,367
Provision for related on-costs	283	280
Total employee benefits and related on-costs	**2,720**	**2,647**

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

	Total 2022 $'000	Total 2021 $'000
Carrying amount at start of year	280	299
Additional provisions recognised	132	122
Amounts incurred during the year	(129)	(141)
Carrying amount at end of year	**283**	**280**

How we recognise employee benefits

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

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

Annual leave and accrued days off
Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as 'current liabilities' because Robinvale District 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 annual leave and accrued days off are measured at:

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

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

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

The components of this current LSL liability are measured at:

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

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

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

Provision for on-costs related to employee benefits

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

Note 3.4 Superannuation

	Paid contribution for the year		Contribution Outstanding at Year-end	
	Total 2022 $'000	Total 2021 $'000	Total 2022 $'000	Total 2021 $'000
Defined benefit plans:[i]				
Aware Super	22	22	1	2
Defined contribution plans:				
Aware Super	511	549	19	64
Hesta / Other	406	391	14	47
Total	**939**	**962**	**34**	**113**

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

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

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

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

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

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

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

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

Note 4: Key assets to support service delivery

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

Structure

4.1 Property, plant & equipment
4.2 Revaluation surplus
4.3 Depreciation
4.4 Inventories
4.5 Impairment of assets

Telling the COVID-19 story

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

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Estimating useful life of property, plant and equipment	Robinvale District Health Service assigns an estimated useful life to each item of property, plant and equipment. This is used to calculate depreciation of the asset. The health service reviews the useful life and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Estimating useful life of right-of-use assets	The useful life of each right-of-use asset is typically the respective lease term, except where the health service is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset. Robinvale District Health Service applies significant judgement to determine whether or not it is reasonably certain to exercise such purchase options.
Identifying indicators of impairment	At the end of each year, Robinvale District Health Service assesses impairment by evaluating the conditions and events specific to the health service that may be indicative of impairment triggers. Where an indication exists, the health service tests the asset for impairment. The health service considers a range of information when performing its assessment, including considering: ▪ If an asset's value has declined more than expected based on normal use ▪ If a significant change in technological, market, economic or legal environment which adversely impacts the way the health service uses an asset ▪ If an asset is obsolete or damaged ▪ If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life ▪ If the performance of the asset is or will be worse than initially expected. Where an impairment trigger exists, the health services applies significant judgement and estimate to determine the recoverable amount of the asset.

Note 4.1 Property Plant & Equipment

Note 4.1 (a) Gross carrying amount and accumulated depreciation

	Total 2022 $'000	Total 2021 $'000
Land at fair value - Freehold	1,621	1,194
Total land at fair value	**1,621**	**1,194**
Buildings at fair value	15,344	17,948
Less accumulated depreciation	-	(2,837)
Total buildings at fair value	**15,344**	**15,111**
Total land and buildings	**16,965**	**16,305**
Plant and equipment at fair value	998	961
Less accumulated depreciation	(810)	(771)
Total plant and equipment at fair value	**188**	**190**
Motor vehicles at fair value	609	609
Less accumulated depreciation	(553)	(512)
Total motor vehicles at fair value	**56**	**97**
Medical equipment at fair value	1,601	1,199
Less accumulated depreciation	(891)	(845)
Total medical equipment at fair value	**710**	**354**
Computer equipment at fair value	834	759
Less accumulated depreciation	(692)	(586)
Total computer equipment at fair value	**142**	**173**
Total plant, equipment and vehicles at fair value	**1,096**	**814**
Work in Progress - At Cost	27	64
Total Work in Progress	**27**	**64**
Total property, plant and equipment	**18,088**	**17,183**

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

	Note	Land $'000	Buildings $'000	Plant & equipment $'000	Computers & Communication Equipment $'000	Motor Vehicles $'000	Medical Equipment $'000	Assets Under Construction $'000	Total $'000
Balance at 1 July 2020		**1,010**	**16,429**	**194**	**141**	**169**	**367**	**115**	**18,425**
Additions		-	49	48	108	-	63	1	269
Disposals		-	-	-	-	(13)	-	-	(13)
Assets provided free of charge		-	-	-	3	-	-	-	3
Revaluation increments/(decrements)		184	-	-	-	-	-	-	184
Net transfers between classes		-	52	-	-	-	-	(52)	-
Depreciation	4.3	-	(1,419)	(52)	(79)	(59)	(76)	-	(1,685)
Balance at 30 June 2021	4.1 (a)	**1,194**	**15,111**	**190**	**173**	**97**	**354**	**64**	**17,183**
Additions		-	3	12	66	-	78	54	213
Disposals		-	-	-	(5)	-	-	-	(5)
Assets provided free of charge		-	-	-	14	-	361	-	375
Revaluation increments/(decrements)		427	1,587	-	-	-	-	-	2,014
Net Transfers between classes		-	65	26	-	-	-	(91)	-
Depreciation	4.3	-	(1,422)	(40)	(106)	(41)	(83)	-	(1,692)
Balance at 30 June 2022	4.1 (a)	**1,621**	**15,344**	**188**	**142**	**56**	**710**	**27**	**18,088**

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

Land and Buildings Carried at Valuation
The Valuer-General Victoria undertook to re-value all of Robinvale District Health Services land and buildings to determine their fair value. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments. The effective date of the valuation was 30 June 2019.

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

Initial recognition
Items of property, plant and equipment (excluding right-of-use assets) are initially measured at cost. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

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

Subsequent measurement
Items of property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.
Fair value is determined with reference to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

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

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

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

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

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

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

- increase in fair value of land of 36% ($427,000)
- increase in fair value of buildings of 11% ($1,587,000)

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

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

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

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

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

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

Note 4.2 Revaluation Surplus

	Note	Total 2022 $'000	Total 2021 $'000
Balance at the beginning of the reporting period		5,140	4,956
Revaluation increment			
- Land	4.1 (b)	427	184
- Buildings	4.1 (b)	1,587	-
Balance at the end of the Reporting Period*		**7,154**	**5,140**
*** Represented by:**			
- Land		900	473
- Buildings		6,254	4,667
		7,154	**5,140**

Note 4.3 Depreciation

Depreciation	Total 2022 $'000	Total 2021 $'000
Buildings	1,422	1,419
Plant and equipment	40	52
Motor vehicles	41	59
Medical equipment	83	76
Computer equipment	106	79
Total depreciation	**1,692**	**1,685**

How we recognise depreciation

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

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

	2022	2021
Buildings		
- Structure shell building fabric	25 to 60 years	25 to 60 years
- Site engineering services and central plant	20 to 30 years	20 to 30 years
Central Plant		
- Fit out	7 to 13 years	7 to 13 years
- Trunk reticulated building system	7 to 15 years	7 to 15 years
Plant and equipment	3 to 7 years	3 to 7 years
Medical equipment	7 to 10 years	7 to 10 years
Computers and communication	3 to 9 years	3 to 9 years
Furniture and fitting	13 years	13 years
Motor vehicles	2 to 10 years	2 to 10 years

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

Note 4.4 Inventories

	Total 2022 $'000	Total 2021 $'000
General stores at cost	227	94
Total inventories	**227**	**94**

How we recognise inventories

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

Note 4.5: Impairment of assets

How we recognise impairment

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

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

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

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

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

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

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

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

Note 5: Other assets and liabilities

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

Structure

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

Telling the COVID-19 story

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

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Estimating the provision for expected credit losses	Robinvale District Health Service uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Measuring contract liabilities	Robinvale District Health Service applies significant judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, the health service assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.

Note 5.1 Receivables and contract assets

	Notes	Total 2022 $'000	Total 2021 $'000
Current receivables and contract assets			
Contractual			
Trade receivables		271	215
Allowance for impairment losses - Trade Debtors		(2)	(7)
Contract assets	5.1(b)	90	280
Accrued revenue		-	18
Amounts receivable from governments and agencies		86	197
Total contractual receivables		**445**	**703**
Statutory			
GST receivable		151	42
Total statutory receivables		**151**	**42**
Total current receivables and contract assets		**596**	**745**
Non-current receivables and contract assets			
Contractual			
Long service leave - Department of Health		353	206
Total contractual receivables		**353**	**206**
Total non-current receivables and contract assets		**353**	**206**
Total receivables and contract assets		**949**	**951**
(i) Financial assets classified as receivables and contract assets (Note 7.1(a))			
Total receivables and contract assets		949	951
Provision for impairment		2	7
GST receivable		(151)	(42)
Total financial assets	7.1(a)	**800**	**916**

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

	Total 2022 $'000	Total 2021 $'000
Balance at the beginning of the year	(7)	(3)
Increase in allowance	1	-
Amounts written off during the year	4	7
Reversal of allowance written off during the year as uncollectable	-	(11)
Balance at the end of the year	**(2)**	**(7)**

How we recognise receivables

Receivables consist of:

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

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

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

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

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

Impairment losses of contractual receivables

Refer to Note 7.2 (a) for Robinvale District Health Service's contractual impairment losses.

Note 5.1 (b) Contract assets

	Total 2022 $'000	Total 2021 $'000
Balance at the beginning of the year	280	155
Add: Additional costs incurred that are recoverable from the customer	455	280
Less: Transfer to trade receivable or cash at bank	(645)	(155)
Total contract assets	**90**	**280**
*** Represented by:**		
- Current assets	90	280
	90	**280**

How we recognise contract assets

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

Note 5.2 Payables and contract liabilities

	Note	Total 2022 $'000	Total 2021 $'000
Current payables and contract liabilities			
Contractual			
Trade creditors		369	366
Accrued salaries and wages		290	91
Accrued expenses		217	220
Contract liabilities	5.2(a)	92	24
Amounts payable to governments and agencies		8	104
Total contractual payables		**976**	**805**
Total current payables and contract liabilities		**976**	**805**
Total payables and contract liabilities		**976**	**805**
(i) Financial liabilities classified as payables and contract liabilities (Note 7.1(a))			
Total payables and contract liabilities		976	805
Contract liabilities		(92)	(24)
Total financial liabilties	7.1(a)	**884**	**781**

How we recognise payables and contract liabilities
Payables consist of:

- **Contractual payables,** which mostly includes payables in relation to goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to the Robinvale District Health Service prior to the end of the financial year that are unpaid.

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

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

Note 5.2 (a) Contract liabilities

	Total 2022 $'000	Total 2021 $'000
Opening balance of contract liabilities	24	180
Grant consideration for sufficiently specific performance obligations received during the year	(2,879)	(3,298)
Revenue recognised for the completion of a performance obligation	2,947	3,142
Total contract liabilities	**92**	**24**
*** Represented by:**		
- Current contract liabilities	5	24
	5	**24**

How we recognise contract liabilities
Contract liabilities include consideration received in advance from customers in respect of activity based services. The balance of contract liabilities was lower than the previous reporting period due to reduced funding recalls implemented by the Department of Health

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

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

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

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

Note 5.3 Other liabilities

	Notes	Total 2022 $'000	Total 2021 $'000
Current monies held it trust			
Patient monies		6	14
Refundable accommodation deposits		3,640	3,438
Other monies held in trust		-	5
Total current monies held in trust		**3,646**	**3,457**
Total other liabilities		**3,646**	**3,457**
*** Represented by:**			
- Cash assets	6.2	3,646	3,457
		3,646	**3,457**

How we recognise other liabilities

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

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

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

Note 6: How we finance our operations

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

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

Structure

6.1 Borrowings
6.2 Cash and cash equivalents
6.3 Commitments for expenditure

Telling the COVID-19 story

Our finance and borrowing arrangements were not materially impacted by the COVID-19 coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

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

Note 6.1 Borrowings

	Note	Total 2022 $'000	Total 2021 $'000
Current borrowings			
Advances from government (i)		5	5
Total current borrowings		**5**	**5**
Non-current borrowings			
Advances from government (i)		15	22
Total non-current borrowings		**15**	**22**
Total borrowings		**20**	**27**

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

How we recognise borrowings

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

Initial recognition

All borrowings are initially recognised at fair value of the consideration received, less directly attributable transaction costs. The measurement basis subsequent to initial recognition depends on whether the Robinvale District Health Service has categorised its liability as either 'financial liabilities designated at fair value through profit or loss', or financial liabilities at 'amortised cost'.

Subsequent measurement

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

Maturity analysis

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

Defaults and breaches

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

Note 6.2 Cash and Cash Equivalents

	Note	Total 2022 $'000	Total 2021 $'000
Cash on hand (excluding monies held in trust)		1	1
Cash at bank (excluding monies held in trust)		312	199
Cash at bank - CBS (excluding monies held in trust)		7,426	7,152
Total cash held for operations		**7,739**	**7,352**
Cash at bank - CBS (monies held in trust)		3,646	3,457
Total cash held as monies in trust		**3,646**	**3,457**
Total cash and cash equivalents	7.1 (a)	**11,385**	**10,809**

How we recognise cash and cash equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity date of three months or less), which are held for the purpose of meeting short term cash commitments rather than for investment purposes, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

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

Note 6.3 Commitments for expenditure

	Total 2022 $'000	Total 2021 $'000
Non-cancellable short term and low value lease commitments		
Less than one year	11	11
Longer than one year but not longer than five years	12	23
Total non-cancellable short term and low value lease commitments	**23**	**34**
Total commitments for expenditure (exclusive of GST)	**23**	**34**
Less GST recoverable from Australian Tax Office	(2)	(3)
Total commitments for expenditure (exclusive of GST)	**21**	**31**

How we disclose our commitments
Our commitments relate to expenditure and short term and low value leases.

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

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

Note 7: Risks, contingencies and valuation uncertainties

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

Structure

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

Key judgements and estimates

This section contains the following key judgements and estimates:

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

Key judgements and estimates (continued)

Key judgements and estimates	Description
Measuring fair value of non-financial assets	Robinvale District Health Service uses a range of valuation techniques to estimate fair value, which include the following: ▪ Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of Robinvale District Health Service's [specialised land, non-specialised land, non-specialised buildings, investment properties and cultural assets] are measured using this approach. ▪ Cost approach, which reflects the amount that would be required to replace the service capacity of the asset (referred to as current replacement cost). The fair value of Robinvale District Health Service's [specialised buildings, furniture, fittings, plant, equipment and vehicles] are measured using this approach. The health service selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Subsequently, the health service applies significant judgement to categorise and disclose such assets within a fair value hierarchy, which includes: ▪ Level 1, using quoted prices (unadjusted) in active markets for identical assets that the health service can access at measurement date. Robinvale District Health Service does not categorise any fair values within this level. ▪ Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Robinvale District Health Service categorises non-specialised land and right-of-use concessionary land in this level. ▪ Level 3, where inputs are unobservable. Robinvale District Health Service categorises specialised land, non-specialised buildings, specialised buildings, plant, equipment, furniture, fittings, vehicles, right-of-use buildings and right-of-use plant, equipment, furniture and fittings in this level.

Note 7.1: Financial instruments

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

Note 7.1 (a) Categorisation of financial instruments

Total 30 June 2022	Note	Financial Assets at Amortised Cost $'000	Financial Liabilities at Amortised Cost $'000	Total $'000
Contractual Financial Assets				
Cash and Cash Equivalents	6.2	11,385	-	11,385
Receivables and contract assets	5.1	800	-	800
Total Financial Assets [i]		**12,185**	**-**	**12,185**
Financial Liabilities				
Payables	5.2	-	884	884
Borrowings	6.1	-	20	20
Other Financial Liabilities - Refundable Accommodation Deposits	5.3	-	3,640	3,640
Other Financial Liabilities - Other monies held in trust	5.3	-	6	6
Total Financial Liabilities [i]		**-**	**4,550**	**4,550**

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

Total 30 June 2021	Note	Financial Assets at Amortised Cost $'000	Financial Liabilities at Amortised Cost $'000	Total $'000
Contractual Financial Assets				
Cash and cash equivalents	6.2	10,809	-	10,809
Receivables and contract assets	5.1	916	-	916
Total Financial Assets [i]		**11,725**	**-**	**11,725**
Financial Liabilities				
Payables	5.2	-	781	781
Borrowings	6.1	-	27	27
Other Financial Liabilities - Refundable Accommodation Deposits	5.3	-	3,438	3,438
Other Financial Liabilities - Other monies held in trust	5.3	-	19	19
Total Financial Liabilities [i]		**-**	**4,265**	**4,265**

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

How we categorise financial instruments

Categories of financial assets

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

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

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

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

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

Financial assets at amortised cost

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

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

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

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

- cash and deposits
- receivables (excluding statutory receivables)

Categories of financial liabilities

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

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

Financial liabilities at amortised cost

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

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

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

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

Derivative financial instruments

A derivative financial instrument is classified as a held for trading financial asset or financial liability. They are initially recognised at fair value on the date on which a derivative contract is entered.

Derivatives are carried as assets when their fair value is positive and as liabilities when their fair value is negative. Any gains or losses arising from changes in the fair value of derivatives after initial recognition, are recognised in the consolidated comprehensive operating statement as an other economic flow included in the net result.

Offsetting financial instruments

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

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

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

Derecognition of financial assets

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

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

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

Derecognition of financial liabilities

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

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

Reclassification of financial instruments

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

A financial liability reclassification is not permitted.

Note 7.2: Financial risk management objectives and policies

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

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

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

Robinvale District Health Service uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer.

Note 7.2 (a) Credit risk

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

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

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

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

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

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

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

Note 7.2 (a) Credit risk (Continued)

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

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

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

Contractual receivables at amortised cost

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

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

Contractual receivables at amortised cost

30 June 2022			Current	Less than 1 month	1–3 months	3 months –1 year	1–5 years	Total
Expected loss rate			0.0%	8.0%	9.0%	9.0%	9.0%	
Gross carrying amount of contractual receivables	$000	5.1	424	7	9	4	2	**446**
Loss allowance			-	**(1)**	**(1)**	**(0)**	**(0)**	**(2)**

30 June 2021		Note	Current	Less than 1 month	1–3 months	3 months –1 year	1–5 years	Total
Expected loss rate			0.0%	8.0%	9.0%	9.0%	9.0%	
Gross carrying amount of contractual receivables	$000	5.1	628	8	2	20	52	**710**
Loss allowance			-	**(1)**	**(0)**	**(2)**	**(5)**	**(7)**

Note 7.2 (a) Credit risk (Continued)

Statutory receivables and debt investments at amortised cost
Robinvale District Health Service's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

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

Note 7.2 (b) Liquidity risk

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

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

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

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

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

Note 7.2 (b) Liquidity risk

				Maturity Dates				
Total		**Carrying Amount**	**Nominal Amount**	**Less than 1 Month**	**1-3 Months**	**3 months - 1 Year**	**1-5 Years**	**Over 5 years**
30 June 2022	**Note**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Financial Liabilities at amortised cost								
Payables	**5.2**	884	884	884	-	-	-	-
Borrowings	**6.1**	20	20	-	-	5	15	-
Other Financial Liabilities - Refundable Accommodation Deposits	**5.3**	3,640	3,640	-	-	1,264	2,376	-
Other Financial Liabilities - Patient monies held in trust	**5.3**	6	6	-	-	6	-	-
Total Financial Liabilities		**4,550**	**4,550**	**884**	**-**	**1,275**	**2,391**	**-**

			Maturity Dates				
Total		**Nominal Amount**	**Less than 1 Month**	**1-3 Months**	**3 months - 1 Year**	**1-5 Years**	**Over 5 years**
30 June 2021	**Note**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**	**$'000**
Financial Liabilities at amortised cost							
Payables	**5.2**	781	781	-	-	-	-
Borrowings	**6.1**	27	27	-	5	22	-
Other Financial Liabilities - Refundable Accommodation Deposits	**5.3**	3,438	3,438	-	1,558	1,880	-
Other Financial Liabilities - Patient monies held in trust	**5.3**	19	19	-	19	-	-
Total Financial Liabilities		**4,265**	**4,265**	**781**	**1,582**	**1,902**	**-**

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

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

Note 7.3: Contingent assets and contingent liabilities

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

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

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

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

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

Contingent liabilities
Contingent liabilities are:

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

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

Note 7.4: Fair Value Determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

- Property, plant and equipment

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

Valuation hierarchy

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

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

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

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

Identifying unobservable inputs (level 3) fair value measurements

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

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

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

	Note	Total carrying amount 30 June 2022 $'000	Fair value measurement at end of reporting period using: Level 1 [i] $'000	Level 2 [i] $'000	Level 3 [i] $'000
Non-specialised land		549	-	549	-
Specialised land		1,072	-	-	1,072
Total land at fair value	4.1 (a)	**1,621**	**-**	**549**	**1,072**
Non-specialised buildings		1,646	-	1,646	-
Specialised buildings		13,698	-	-	13,698
Total buildings at fair value	4.1 (a)	**15,344**	**-**	**1,646**	**13,698**
Plant and equipment at fair value	4.1 (a)	188	-	-	188
Motor vehicles at fair value	4.1 (a)	56	-	-	56
Medical equipment at Fair Value	4.1 (a)	710	-	-	710
Computer equipment at fair value	4.1 (a)	142	-	-	142
Total plant, equipment and vehicles at fair value		**1,096**	**-**	**-**	**1,096**
Total non-financial physical assets at fair value		**18,061**	**-**	**2,195**	**15,866**

		Total carrying amount 30 June 2021 $'000	Fair value measurement at end of reporting period using: Level 1 [i] $'000	Level 2 [i] $'000	Level 3 [i] $'000
Non-specialised land		404	-	404	-
Specialised land		790	-	-	790
Total land at fair value	4.1 (a)	**1,194**	**-**	**404**	**790**
Non-specialised buildings		1,483	-	1,483	-
Specialised buildings		13,628	-	-	13,628
Total buildings at fair value	4.1 (a)	**15,111**	**-**	**1,483**	**13,628**
Plant, equipment and vehicles at fair value	4.1 (a)	190	-	-	190
Motor vehicles at fair value	4.1 (a)	97	-	-	97
Medical equipment at Fair Value	4.1 (a)	354	-	-	354
Computer equipment at fair value	4.1 (a)	173	-	-	173
Total plant, equipment and vehicles at fair value		**814**	**-**	**-**	**814**
Total non-financial physical assets at fair value		**17,119**	**-**	**1,887**	**15,232**

[i] Classified in accordance with the fair value hierarchy.

How we measure fair value of non-financial physical assets

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

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

In accordance with AASB 13 Fair Value Measurement paragraph 29, Robinvale District Health Service has assumed the current use of a non-financial physical asset is its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

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

Specialised land and specialised buildings

Specialised land is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the assets are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

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

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

An independent valuation of Robinvale District Health Service's specialised land and specialised buildings was performed by the Valuer-General Victoria. The effective date of the valuation is 30 June 2019.

Vehicles

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

Furniture, fittings, plant and equipment

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

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

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

Total	Note	Land $'000	Buildings $'000	Plant and equipment $'000	Motor vehicles $'000	Medical equipment $'000	Computer equipment $'000
Balance at 1 July 2020		**667**	**14,909**	**194**	**169**	**367**	**141**
Additions/(Disposals)		-	-	48	(13)	63	108
Assets provided free of charge		-	-	-	-	-	3
- Depreciation and amortisation		-	(1,281)	(52)	(59)	(76)	(79)
Items recognised in other comprehensive income		-	-	-	-	-	-
- Revaluation		123	-	-	-	-	-
Balance at 30 June 2021	7.4 (a)	**790**	**13,628**	**190**	**97**	**354**	**173**
Additions/(Disposals)		-	3	12	-	78	61
Assets provided free of charge		-	-	-	-	361	14
Net Transfers between classes		-	65	26	-	-	-
- Depreciation and Amortisation		-	(1,422)	(40)	(41)	(83)	(106)
Items recognised in other comprehensive income		-	-	-	-	-	-
- Revaluation		282	1,424	-	-	-	-
Balance at 30 June 2022	7.4 (a)	**1,072**	**13,698**	**188**	**56**	**710**	**142**

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

Asset class	Likely valuation approach	Significant inputs (Level 3 only)
Specialised land (Crown/freehold)	Market approach	Community Service Obligations Adjustments [(i)]
Specialised buildings	Depreciated replacement cost approach	- Cost per square metre - Useful life
Vehicles	Depreciated replacement cost approach	- Cost per unit - Useful life
Plant and equipment	Depreciated replacement cost approach	- Cost per unit - Useful life

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

Note 8: Other disclosures

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

Structure

8.1 Reconciliation of net result for the year to net cash flow from operating activities
8.2 Responsible persons disclosure
8.3 Remuneration of executives
8.4 Related parties
8.5 Remuneration of auditors
8.6 Events occurring after the balance sheet date
8.7 Jointly controlled operations
8.8 Equity
8.9 Economic dependency

Telling the COVID-19 story

Our other disclosures were not materially impacted by the COVID-19 Coronavirus pandemic.

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

	Note	Total 2022 $'000	Total 2021 $'000
Net result for the year		(806)	(1,064)
Non-cash movements:			
(Gain)/Loss on sale or disposal of non-financial assets	3.2	5	(10)
Depreciation of non-current assets	4.3	1,692	1,685
Assets and services received free of charge	4.1	(375)	(3)
Bad and doubtful debt provision movement	5.1(a)	(5)	4
(Gain)/Loss on revaluation of long service leave liability	3.2	52	93
Discount (interest) / expense on loan		(1)	-
Movements in Assets and Liabilities:			
(Increase)/Decrease in receivables and contract assets		8	(40)
(Increase)/Decrease in inventories		(133)	36
(Increase)/Decrease in prepaid expenses		(22)	(14)
Increase/(Decrease) in payables and contract liabilities		171	(436)
Increase/(Decrease) in employee benefits		21	(81)
Net cash inflow from operating activities		**607**	**170**

Note 8.2 Responsible persons

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
Minister for Health	
The Honourable Martin Foley	1 Jul 2021 - 27 Jun 2022
The Honourable Mary-Anne Thomas	27 Jun 2022 - 30 Jun 2022
Minister for Ambulance Services	
The Honourable Martin Foley	1 Jul 2021 - 27 Jun 2022
The Honourable Mary-Anne Thomas	27 Jun 2022 - 30 Jun 2022
Minister for Mental Health	
The Honourable James Merlino	1 Jul 2021 - 27 Jun 2022
The Honourable Gabrielle Williams	27 Jun 2022 - 30 Jun 2022
Minister for Disability, Ageing and Carers	
The Honourable Luke Donnellan	1 Jul 2021 - 11 Oct 2021
The Honourable James Merlino	11 Oct 2021 - 06 Dec 2021
The Honourable Anthony Carbines	06 Dec 2021 - 27 Jun 2022
The Honourable Colin Brooks	27 Jun 2022 - 30 Jun 2022
Governing Boards	
Bruce Myers	1 Jul 2021 - 30 Jun 2022
Freule Jones	1 Jul 2021 - 30 Jun 2022
Glenn Stewart	1 Jul 2021 - 30 Jun 2022
Trung (Jack) Dang	1 Jul 2021 - 30 Jun 2022
Yvonne Brown	1 Jul 2021 - 30 Jun 2022
Carla Kirby	1 Jul 2021 - 30 Jun 2022
Jessica Curran	1 Jul 2021 - 30 Jun 2022
Brett McLoughlan	1 Jul 2021 - 30 Jun 2022
Accountable Officers	
Mara Richards (Chief Executive Officer - On Leave 7 Feb 2022 - 30 Jun 2022)	1 Jul 2021 - 30 Jun 2022
Janet Hicks (Chief Executive Officer - Contract via Mildura Base Public Hospital)	7 Feb 2022 - 25 Apr 2022
Denise Parry (Chief Executive Officer - Acting)	26 Apr 2022 - 30 Jun 2022

Note 8.2 Responsible persons (continued)

Remuneration of Responsible Persons

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

Income Band	Total 2022 No	Total 2021 No
$0,000 - $9,999	8	8
$30,000 - $39,999	1	-
$210,000 - $219,999	1	-
$220,000 - $229,999	-	1
Total Numbers	**10**	**9**

	Total 2022 $'000	Total 2021 $'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**$267**	**$256**

Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

An amount of $59,621 was paid to Mildura Base Public Hospital for the secondment of Janet Hicks as contract Chief Executive Officer.

Note 8.3 Remuneration of executives

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

Remuneration of executive officers	**Total Remuneration**	
	2022	**2021**
	$'000	**$'000**
Short-term benefits	426	325
Post-employment benefits	47	30
Other long-term benefits	13	7
Termination benefits	-	65
Total remuneration [i]	**486**	**427**
Total number of executives	4	3
Total annualised employee equivalent [ii]	3.3	2.2

i The total number of executive officers in the table above do not meet the definition of Key Management Personnel (KMP) of Robinvale District Health Services under AASB 124 Related Party Disclosures and are not reported within Note 8.4 Related Parties.
[ii] Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

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

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

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

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

Termination Benefits
Termination of employment payments, such as severance packages.

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

Note 8.4: Related Parties

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

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

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

Key management personnel

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

KMPs	Position Title
Jessica Curran	Board Chair
Bruce Myers	Board Member
Glenn Stewart	Board Member
Freule Jones	Board Member
Kady Moore	Board Member
Yvonne Brown	Board Member
Carla Kirby	Board Member
Trung (Jack) Dang	Board Member
Mara Richards	Chief Executive Officer
Denise Parry	Chief Executive Officer
Janet Hicks	Chief Executive Officer - Contract

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

	Total 2022 $'000	Total 2021 $'000
Compensation - KMPs		
Short-term Employee Benefits	241	232
Post-employment Benefits	21	19
Other Long-term Benefits	5	5
Total [i]	**267**	**256**

[ii] KMPs are also reported in Note 8.2 Responsible Persons.

Note 8.4: Related Parties (continued)

Significant transactions with government related entities
Robinvale District Health Service received funding from the Department of Health of $8.53 m (2021: $8.13 m) and indirect contributions of $0.195 m (2021: $0.056 m). Balances receivable at 30 June 2022 are $0.477 m (2022: $0.07 m).

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

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

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

Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with Robinvale District Health Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2022 (2021: none).

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

Note 8.5: Remuneration of Auditors

	Total 2022 $'000	Total 2021 $'000
Victorian Auditor-General's Office		
Audit of the financial statements	24	24
Total remuneration of auditors	**24**	**24**

Note 8.6: Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Note 8.7 Joint arrangements

	Principal Activity	Ownership Interest 2022 %	Ownership Interest 2021 %
Loddon Mallee Rural Health Alliance	Provision of Information Technology Services	4.29	3.56

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

	2022 $'000	2021 $'000
Current assets		
Cash and cash equivalents	341	269
Receivables	24	45
Prepaid expenses	105	63
Total current assets	**470**	**377**
Non-current assets		
Property, plant and equipment	35	40
Total non-current assets	**35**	**40**
Total assets	**505**	**417**
Current liabilities		
Payables	171	111
Accrued Expenses	4	12
Income in Advance	10	-
Total current liabilities	**185**	**123**
Total liabilities	**185**	**123**
Net assets	**320**	**294**
Equity		
Accumulated surplus	320	294
Total equity	**320**	**294**

Note 8.7 Joint arrangements

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

	2022 $'000	2021 $'000
Revenue		
Grants	532	867
Other income	8	52
Total revenue	**540**	**919**
Expenses		
Other Expenses from Continuing Operations	514	840
Depreciation	9	8
Total expenses	**523**	**848**
Net result	**17**	**71**

Contingent liabilities and capital commitments

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

Note 8.8: Equity

Contributed capital
Contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the Robinvale District Health Service.

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

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

Note 8.9: Economic dependency

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

Design, Production & Print Management
VSD Creative | vsdcreative.com.au

Robinvale District Health Services
E info@rdhs.com.au
PO Box 376, Robinvale Victoria 3549
ABN 58 413 230 512

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

www.rdhs.com.au

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