



Annual Report

2023

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



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



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



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

Our Purpose

Values Driven Care

Our Vision

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

Our Mission

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

Our Values



Respect

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



Professionalism

We deliver services with integrity, honesty and competence.



Care

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



Commitment

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



Collaboration

We work together in a positive, supportive manner.

Health Service Snapshot

2022–2023



771

Renal Dialysis
Episodes

11,951

Primary Health Individual
Occasions of Service

1,262

Midwifery Occasions
of Service



Staff
(FTE)

101



45,104
Meals Prepared

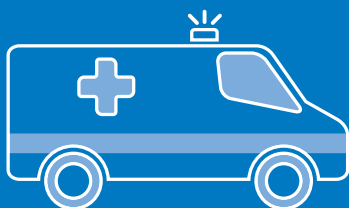


Aged Care Bed Days
(Across Riverside, Robinvale and
Manangatang Campuses)

11,190

1,362

Urgent Care Presentations



**Early Years
Groups**

had participation of

2,726

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 2022–23 we reported to the responsible Ministers:

Minister for Health

The Hon. Mary-Anne Thomas *From 1 July 2022 to 30 June 2023*

Minister for Ambulance Service

The Hon. Mary-Anne Thomas *From 1 July 2022 to 5 December 2023*
The Hon. Gabrielle Williams *From 5 December 2022 to 30 June 2023*

Minister for Mental Health

The Hon. Gabrielle Williams MP *From 1 July 2022 to 30 June 2023*

Minister for Disability, Ageing and Carers

The Hon. Colin Brooks *From 1 July 2022 to 5 December 2023*
The Hon. Lizzie Blandthorn *From 5 December 2022 to 30 June 2023*

Staff of the Administration Team oversee the coordination of our patients' most important document - their medical records.



Our Services

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

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

The services provided include:

Acute Care Services

- Urgent Care Centre operational 24/7, My Emergency Doctor (MED), Victorian Virtual Emergency Department (VVED) and experienced, qualified nursing staff
- Acute
- 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
- 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
- Health Promotion / Education
- Immunisation Program child
- 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

Volunteers

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

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

Examples of volunteering opportunities at RDHS are:

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

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

Board Chair and Chief Executive Officer

A Year In Review

We are pleased to commend the RDHS Annual Report for 2022–23 to you as an accurate representation of the year in review. Before going into detail we would like to acknowledge the traditional owners of the land upon which our three campuses are located and pay our respects to their Elders past, present and emerging.

The past 12 months have been a challenging time for RDHS with the Murray River in flood for three months and Covid-19 still requiring vigilance and impacting staffing numbers and the health of the community. Like most health services, RDHS has struggled to attract and retain clinical staff over the past three years, having to rely on short-term agency staff to fill the gaps. While we are grateful for this support it has come at an additional financial cost and during the year RDHS spent approximately \$1.3m more on agency staffing expenditure than it did the previous year. In a year of contrasts, agency costs finished well over budget however normal salary and wage costs fell significantly under budget as did residential aged care occupancy, resident fees and benefits. Over the next twelve months RDHS will undertake a feasibility / master planning process aimed at improving residential aged care services in Robinvale through Residential Aged Care campus consolidation. This process was supported by the Department of Health with a grant of \$100,000. Realisation of the project will improve ongoing financial sustainability in the residential aged care space, longer term.

The beginning of the year saw the resignation of Board Chair Bruce Myers and in October that of interim CEO Denise Parry. We are appreciative of their dedication and service to RDHS. In October we welcomed new directors Jacqueline Storer and Katherine Byrne and local business person Chengsi Li has been appointed to the Board from the 1st July 2023. Unfortunately Katherine was unable to continue as a director and we thank her for her short service. Stuart Riddett joined us as Director of Nursing, Riverside and Manangatang in October, Dr Craig Winter replaced Dr Peter Sloane as Director of Medical Services in December and James Selby replaced Mark Sarmiento as Director of Primary and Community Care in early June. As we write this we are in the process of seeking to appoint a CEO to take RDHS on the next phase of its developmental journey.

RDHS has continued to work closely with its partner organisations: in the Northern Mallee with Mildura Base Public Hospital and Mallee Track Health and Community Service through the Northern Mallee Integrated Partnership (NMIP), and in the wider Loddon Mallee Region through the Loddon Mallee Health Network and the associated Loddon Mallee Shared Services network. More recently RDHS has welcomed the Royal Flying Doctor Service (RFDS) to Robinvale. The RFDS will initially provide general practitioner services from the RDHS Primary and Community care building and it is hoped they will increase the scope of their service delivery as opportunities present. In June the NMIP appointed KPMG to prepare a Clinical Services Plan for the three Northern Mallee health services and we await the completion of this pivotal document with considerable interest. Early in 2023 the members of the NMIP went out tender for radiology services, and we are pleased to advise that after an absence of 5 years, x-ray services will be reintroduced into RDHS early in the 2023–24 year.

During the year we celebrated numerous events, including International Nurses Day, NAIDOC Week, Australia's Biggest Morning Tea (for cancer research) Breast Cancer Awareness Day and Reconciliation Week. With State Department of Health funding we were able to upgrade toilets and bathrooms at the Riverside Hostel and fire services at the main campus and purchase neonatal monitoring equipment. A Reconciliation Action Plan was drafted following consultation with local First Peoples representatives and it is anticipated this document, which has an initial 12 month duration, will be operational early in the new financial year. RDHS continues to support local community organizations when it can: for example, we present end-of-year awards to students at schools in Euston, Manangatang and Robinvale and financially support the Northern Mallee Leadership Program. This year a RDHS corporate staff member is participating in the program.



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 2023.

Jessica Curran
Board Chair
Robinvale District Health Services
30 June 2023

In February the Board was pleased to receive the results of the People Matters Survey, an annual online staff survey that provides a snap-shot of organizational culture. A total of 79 out of 125 RDHS staff members (63% of staff) participated in the survey, up from 46% during 2022 and higher than the 34 health service comparator rate of 42%. A high participation rate is regarded as a positive sign and RDHS promoted and encouraged staff participation in order that we could learn of those areas that need to be targeted. As might be expected during the time of Covid-19, a number of indicators dropped, including Job Satisfaction, which fell to 66% from 88% two years ago at the start of the outbreak. Stress remained constant at 18%. The majority of the 22% of staff who experienced violence or aggression reported that this was from the client base rather than from fellow staff members and the majority of staff agreed that RDHS would make improvements based on the results of the survey, which is certainly our intention. The specific results of the survey were made available to all staff and we sincerely thank those who gave up their time to participate.

In October Riverside Hostel was subjected to an unannounced external assessment visit, which is always a tense and trying time. We are delighted to report that the facility, its processes and procedures and staff passed with flying colours – a credit to all involved. In April the RDHS Urgent Care Centre (UCC) connected to the Victorian Virtual Emergency Department (VVED) a system coordinated through Northern Health in Melbourne. The system offers the benefit of immediate access to expert assessment and treatment for clients without the need for most users to have to travel to the Mildura Emergency Department for treatment, a significant benefit to all involved.

The RDHS Service Plan, developed over a period of months, was completed by the Board of Directors with staffing input in February and was then endorsed by the Department of Health. This important document will inform operational service delivery as well as compliment the

RDHS Strategic Plan. With risk reduction such an important issue, a Strategic Risk Register has been developed and is regularly reviewed and updated. RDHS is not involved in higher risk areas like surgery and obstetrics but there are still clinical risks to consider and non-clinical risks such as financial solvency and emergencies such as fires and floods that can impact significantly if not considered and planned for.

In conclusion, we would like to thank the Victorian Department of Health both regionally and centrally for their ongoing support, our local State Members Ali Cupper and Jade Benham and Federal member Dr Anne Webster for their continued interest, our valued staff, and you, the community of Robinvale and district, whom we are proud to serve.

Jessica Curran
Board Chair
Robinvale District Health Services
30 June 2023

Greg Pullen
Interim Chief Executive Officer
Robinvale District Health Services
30 June 2023

Board of Directors

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

Yvonne Brown (Vice Chair)
.....

Freule Jones
.....

Glenn Stewart
.....

Trung (Jack) Dang
.....

Brett McLoughlan
.....

Neth Hinton
.....

Jacqueline Storer
.....

Katherine Byrnes
.....

Board Committees

.....

Executive Committee (including Capital Works and Projects)

Jessica Curran
Freule Jones
Glenn Stewart
Yvonne Brown
.....

Finance and Audit Committee

Guy Fielding (Chair) (Independent Member)
Ginnette Chirchiglia (Independent Member)
Mark Nish (Independent Member)
Jessica Curran (Board Chair)
Yvonne Brown (Board Director)
.....

Clinical Governance Committee

Neth Hinton (Chair) (Board Director)
Chief Executive Officer
Director of Medical Services
Manager Quality & Safety
NUM Main Campus
Infection Control Officer
Executive Director of Nursing
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
.....

Executive Staff

Interim Executive Officer

(1 July 2022 – 26 October 2022)

Denise Parry

Interim Executive Officer

(31 October 2022 – 30 June 2023)

Greg Pullen

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

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.

Executive Director of Nursing

Lisa Robertson

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

Director of Nursing

Manangatang & Riverside Campus

Stuart Riddett

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, 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

Mark Sarmiento

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 Officer

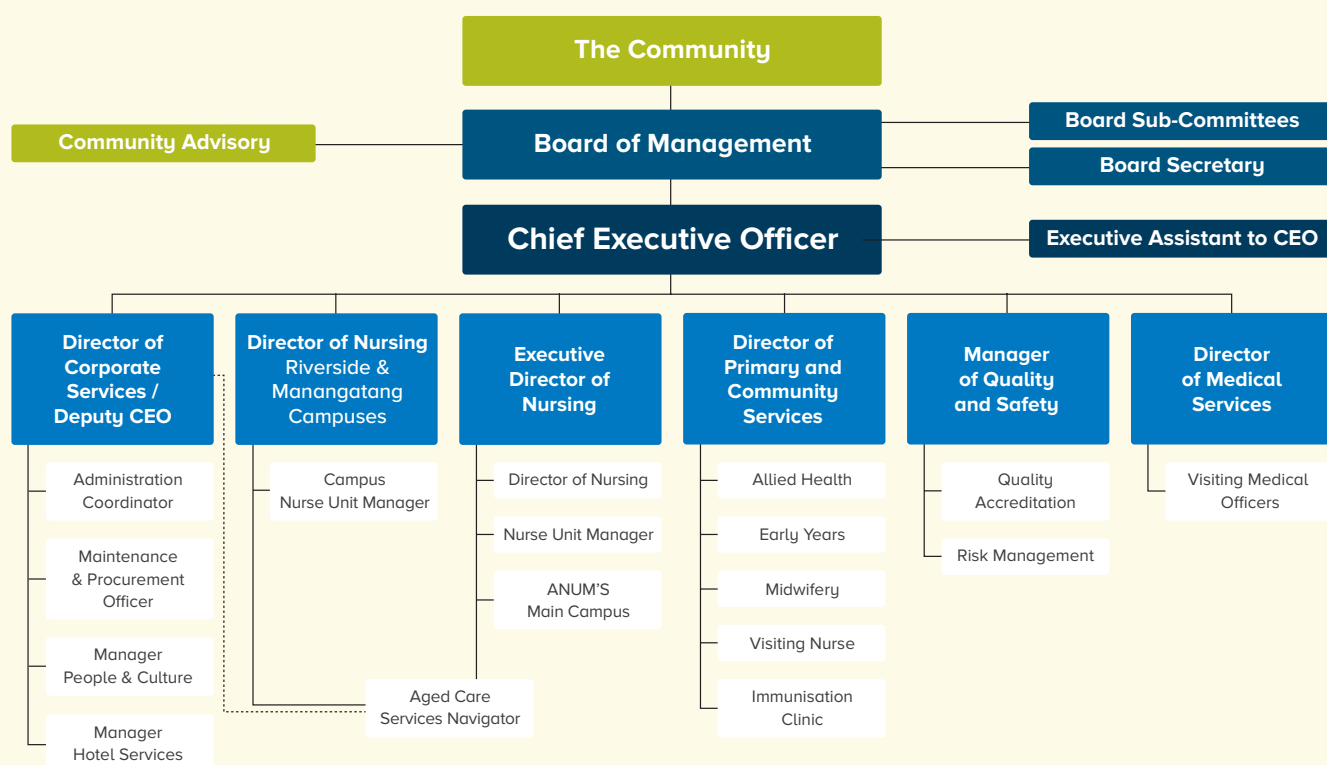
Dr Jane Neyland

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



IDAHOBIT Day Celebration, held annually on the May 17, to educate people and raise awareness for the work still needed to combat homosexuality discrimination.

Organisational Structure





Workforce Data

Labour Category	June Current Month FTE*		Average Monthly FTE**	
	2022	2023	2022	2023
Nursing	30.07	28.95	38.29	29.64
Administration and Clerical	17.3	14.64	19.99	15.64
Medical Support	0	0	0	0
Hotel and Allied Services	24.81	39.39	36.55	37.11
Medical Officers	0	0	0	0
Hospital Medical Officers	0	0	0	0
Sessional Clinicians	0	0.05	0	0
Ancillary Staff (Allied Health)	26.93	18.11	22.89	16.34

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	2022–23
The number of reported hazards/incidents for the year per 100 FTE	7
The number of 'lost time' standard WorkCover claims for the year per 100 FTE	4
The average cost per WorkCover claim for the year ('000)	\$16

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

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

The artwork represents the health, wellbeing and strength of our RDHS communities. It is a collaborative design completed with our partners Murray Valley Aboriginal Co-operative and Robinvale College.



Occupational Violence

Occupational Violence Statistics	2022–23
Workcover accepted claims with an occupational violence cause per 100 FTE	0
Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	0
Number of occupational violence incidents reported	6
Number of occupational violence incidents reported per 100 FTE	6
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	50%

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 2022–23.

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

Recruitment and retention of staff was a major issues for the health service in 2022–23 which meant agency staff increased from \$1M to \$2.6M. Salaries and wages decreased by \$321K over that period.

Backfill of administrative tasks such as management accounting and bookkeeping were also outsourced leading to an increase in administration expenditure. Other major impacts on administration increasing by over \$556K for the year were legal costs in relation to a VCAT hearing as well as recruiting measures such as additional advertising, housing and purchase of agency staff.

Occupancy of residential aged care declined which led to revenue from contracts with customers reducing by \$524K.

State government grants increased by \$2M which was the major factor in being able to report an operating surplus.

There was \$733K of capital purchases made in 2022–23. (2021–22 \$213K).

Performance against operational and budgetary objectives

The health service recorded an operating surplus of \$97K compared to a budget deficit of (\$420K).

The main drivers for the positive result against budget were increased funding from the State and with increased interest rates investment income increased by \$280K.

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	2023 \$000	2022 \$000	2021 \$000	2020 \$000	2019 \$000
Operating Result*	97	140	337	73	309
Total revenue	18,106	16,667	16,230	13,660	13,948
Total expenses	19,800	17,521	17,397	14,686	14,561
Net result from transactions	(1,694)	(854)	(1,167)	(1,026)	(613)
Total other economic flows	(15)	48	103	(113)	141
Net result	(1,709)	(806)	(1,064)	(1,139)	(472)
Total assets	29,328	30,854	29,220	31,388	27,171
Total liabilities	7,545	7,362	6,936	6,904	6,129
Net assets/Total equity	21,783	23,492	22,284	24,484	21,042

* 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	2022–23 \$000
Operating result*	97
Capital purpose income	291
Specific income	0
COVID 19 State Supply Arrangements - Assets received free of charge	29
State supply items consumed	(190)
Assets provided free of charge	0
Assets received free of charge	0
Expenditure for capital purpose	(54)
Depreciation	(1,860)
Impairment of non-financial assets	0
Finance costs	(7)
Net result from transactions	(1,694)

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

Consultancies

Details of consultancies (under \$10,000)

In 2022–23 there were 0 consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2022–2023 in relation to these consultancies is \$0 (excl. GST).

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

In 2022–23 there was 1 consultancy where the total fees payable to the consultants were greater than \$10,000. The total expenditure incurred during 2022–23 in relation to these consultancies is \$25,000 (excl. GST).

Consultancies over \$10,000

Consultant	Purpose of consultancy	Start Date	End Date	Total approved project fee (excl. GST)	Expenditure 2022–23 (excl. GST)	Future expenditure (excl. GST)
The Aligned Group	Service Planning	25/07/2022	06/02/2023	\$25,000	\$25,000	-

Information and Communication Technology (ICT) expenditure

The total ICT expenditure incurred during 2022–23 is \$0.68 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)
\$0.68 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.

Electricity Use

EL1 Total electricity consumption segmented by source [MWh]	2022–23	2021–22	2020–21
Purchased	924.14	871.53	879.85
Self-generated	34.90	35.48	32.09
EL1 Total electricity consumption [MWh]	959.05	907.02	911.94
EL2 On site-electricity generated [MWh] segmented by:	2022–23	2021–22	2020–21
Consumption behind-the-meter			
Solar Electricity	34.90	35.48	32.09
Total Consumption behind-the-meter [MWh]	34.90	35.48	32.09
Exports			
Solar Electricity	0.00	0.00	0.00
Total Electricity exported [MWh]	0.00	0.00	0.00
EL2 Total On site-electricity generated [MWh]	34.90	35.48	32.09
EL3 On-site installed generation capacity [kW converted to MW] segmented by:	2022–23	2021–22	2020–21
Diesel Generator	0.62	0.62	0.62
Solar System	0.12	0.12	0.02
EL3 Total On-site installed generation capacity [MW]	0.74	0.74	0.64
EL4 Total electricity offsets segmented by offset type [MWh]	2022–23	2021–22	2020–21
LGCs voluntarily retired on the entity's behalf	0.00	0.00	0.00
GreenPower	2.45	2.60	3.06
RPP (Renewable Power Percentage in the grid)	173.74	162.02	166.56
Certified climate active carbon neutral electricity purchased	0.00	0.00	0.00
EL4 Total electricity offsets [MWh]	176.19	164.62	169.62

Stationary Energy

F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]	2022–23	2021–22	2020–21
LPG	448,891.60	1,219,685.90	1,493,401.30
F1 Total fuels used in buildings [MJ]	448,891.60	1,219,685.90	1,493,401.30
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]	2022–23	2021–22	2020–21
LPG	27.20	73.91	90.50
F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]	27.20	73.91	90.50



Transportation Energy

T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]	2022–23	2021–22	2020–21
Non-executive fleet - Gasoline	786,629.00	Not Reported	Not Reported
Petrol	786,629.00	Not Reported	Not Reported
Non-executive fleet - Diesel	125,199.00	Not Reported	Not Reported
Diesel	125,199.00	Not Reported	Not Reported
Total energy used in transportation (vehicle fleet) [MJ]	911,829.00	Not Reported	Not Reported
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
1 x Hybrid 3 x Diesel 17 x Unleaded			
T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Non-executive fleet - Gasoline	53.19	Not Reported	Not Reported
Petrol	53.19	Not Reported	Not Reported
Non-executive fleet - Diesel	8.81	Not Reported	Not Reported
Diesel	8.81	Not Reported	Not Reported
Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	62.00	Not Reported	Not Reported
T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)			
2022–23 2021–22 2020–21			
Total distance travelled by commercial air travel	Data not available at time of reporting		

Total Energy Use

E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	2022–23	2021–22	2020–21
Total energy usage from stationary fuels (F1) [MJ]	448,891.60	1,219,685.90	1,493,401.30
Total energy usage from transport (T1) [MJ]			773,561.80
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	448,891.60	1,219,685.90	2,266,963.10
E2 Total energy usage from electricity [MJ]	2022–23	2021–22	2020–21
Total energy usage from electricity [MJ]	3,452,566.82	3,265,264.12	3,282,976.64
E3 Total energy usage segmented by renewable and non-renewable sources [MJ]	2022–23	2021–22	2020–21
Renewable	759,933.79	720,380.05	726,138.08
Non-renewable (E1 + E2 - E3 Renewable)	3,141,524.63	3,764,569.97	4,823,801.66
E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser	2022–23	2021–22	2020–21
Energy per unit of Aged Care OBD [MJ/Aged Care OBD]	347.23	308.05	335.21
Energy per unit of LOS [MJ/LOS]	3,694.56	5,251.70	4,346.11
Energy per unit of Separations [MJ/Separations]	4,846.53	5,599.19	5,174.84
Energy per unit of floor space [MJ/m2]	348.97	401.16	427.23

Sustainable Buildings and Infrastructure

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

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

Water Use

W1 Total units of metered water consumed by water source (kl)	2022-23	2021-22	2020-21
Potable water [kl]	17,973.15	18,503.06	19,362.88
Total units of water consumed [kl]	17,973.15	18,503.06	19,362.88
W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity	2022-23	2021-22	2020-21
Water per unit of Aged Care OBD [kl/Aged Care OBD]	1.60	1.27	1.36
Water per unit of LOS [kl/LOS]	17.02	21.67	17.62
Water per unit of Separations [kl/Separations]	22.33	23.10	20.98
Water per unit of floor space [kl/m2]	1.61	1.66	1.73

Waste and Recycling

WR1 Total units of waste disposed of by waste stream and disposal method [kg]	2022-23	2021-22	2020-21
Offsite treatment			
Clinical waste - incinerated			4.50
Clinical waste - sharps	104.79	95.53	140.94
Clinical waste - treated	2,178.50	3,902.60	1,967.80
Recycling/recovery (disposal)			
Total units of waste disposed [kg]	2,283.29	3,998.13	2,113.24
WR1 Total units of waste disposed of by waste stream and disposal method [%]	2022-23	2021-22	2020-21
Offsite treatment			
Clinical waste - incinerated			0.21%
Clinical waste - sharps	4.59%	2.39%	6.67%
Clinical waste - treated	95.41%	97.61%	93.12%
Recycling/recovery (disposal)			
WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method	2022-23	2021-22	2020-21
Total waste to offsite treatment per PPT [(kg offsite treatment)/PPT]	0.17	0.25	0.13
WR4 Recycling rate [%]	2022-23	2021-22	2020-21
Weight of recyclable and organic materials [kg]			
Weight of total waste [kg]	2,283.29	3,998.13	2,113.24
Recycling rate [%]			
WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]	2022-23	2021-22	2020-21
Tonnes CO2-e	2.97	5.20	2.75

Greenhouse Gas Emissions

G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	2022–23	2021–22	2020–21
Carbon Dioxide	27.02	73.43	142.29
Methane	0.09	0.24	0.31
Nitrous Oxide	0.09	0.24	0.48
Total	27.20	73.91	143.09
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) [tonnes CO2-e]	27.20	73.91	90.50
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) [tonnes CO2-e]			52.59
Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	27.20	73.91	143.09

G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	2022–23	2021–22	2020–21
Electricity	634.84	636.44	686.19
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	634.84	636.44	686.19

G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)	2022–23	2021–22	2020–21
Commercial air travel			
Waste emissions (WR5)	2.97	5.20	2.75
Indirect emissions from Stationary Energy	90.86	73.92	84.55
Indirect emissions from Transport Energy			2.78
Paper emissions			2.47
Any other Scope 3 emissions	30.44	34.76	31.93
Total scope three greenhouse gas emissions [tonnes CO2e]	124.27	113.88	124.48

G(Opt) Net greenhouse gas emissions (tonnes CO2e)	2022–23	2021–22	2020–21
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	786.32	824.23	953.76
Carbon Neutral Electricity	0.00	0.00	0.00
Green Power Electricity	-2.34	-2.59	-3.28
Purchased LGCs	0.00	0.00	0.00
Any Offsets purchased	-2.34	-2.59	-3.28
Net greenhouse gas emissions [tonnes CO2e]	783.98	821.64	950.48

Normalisation Factors

	2022–23	2021–22	2020–21
Aged Care OBD	11,236.00	14,559.00	14,249.00
FTE	101.00	100.00	119.00
LOS	1,056.00	854.00	1,099.00
OBD	12,292.00	15,413.00	15,348.00
PPT	13,097.00	16,214.00	16,271.00
Separations	805.00	801.00	923.00
Total Area M ²	11,180.00	11,180.00	11,180.00

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

Disclosures Required Under Legislation

Freedom of Information

In 2022–23, a total of 13 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 \$30.60 per request, unless the applicant applies for this to be waived with a Concession Card, Pension Card, or due to hardship. RDHS waived the application fee for four requests in 2022–23. 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 2022–23 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

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

Examples of progress to date include:

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

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

Attestations and Declarations

Financial Management Compliance Attestation

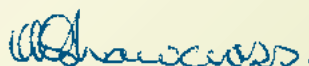
I, Jessica Curran, on behalf of the Responsible Body, certify that the Robinvale District Health Services has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Jessica Curran
Board Chair
Robinvale District Health Services
30 June 2023

Conflict of Interest Declaration

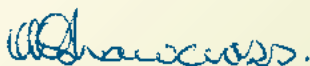
I, Vicki Shawcross, certify that Robinvale District Health Services has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of hospital circular 07/2017 Compliance reporting in health portfolio entities (Revised) and has implemented a 'Conflict 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.



Vicki Shawcross
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2023

Data Integrity Declaration

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



Vicki Shawcross
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2023

Integrity, Fraud and Corruption Declaration

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



Vicki Shawcross
Acting Chief Executive Officer
Robinvale District Health Services
30 June 2023

MPS Service Plan:

Key Achievements and Challenges

In 2022–23 RDHS undertook a review of our Service Plan. The RDHS Service Plan, developed over a period of months, was completed by the Board of Directors with staffing input in February 23 and later endorsed by the Department of Health. This important document will inform operational service delivery as well as compliment the RDHS Strategic Plan.

For the purpose of 2022–23 reporting RDHS has reported against the service plan which was current for the majority of the reporting period.

MPS Key Achievement Reporting

1 Consolidating acute care and residential aged care provision

Objective	Outcome
Renal Dialysis <i>Enhance Renal Dialysis Capability to meet future demand</i>	<ul style="list-style-type: none"> • 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. • The Nurse Unit Manager is currently undertaking post graduate studies in renal dialysis as a Nurse Practitioner to continually improve RDHS renal services. • MOU with MPBH to share staff and training when required.

Objective	Outcome
Maternity Services	<ul style="list-style-type: none"> • 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. • MBPH provide Paediatric specialist support services fortnightly. • Health Hearing provide midwifery support for post-natal consumers.

Objective	Outcome
Specialist Medical Services <i>Enhance the range of specialist consulting services that can be accessed locally</i>	<ul style="list-style-type: none"> • Visiting services including the following, Ophthalmology, Mental Health, Psychology, Nephrology, Gynaecology, Obstetrics, Audiology, Cardiology, Endocrinology, Psychiatry, Paediatrics and Continence continue. Whilst some services are delivered personally, others are accessed via telehealth. There has been an increasing trend to telehealth. • Residential care continues to be supported by the Psychiatric Geriatrician services out of Mildura Base 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 <i>Enhance the capacity and availability of local GPs</i>	<ul style="list-style-type: none"> RDHS Urgent Care Centre and patient care is supported by Dr Jane Neyland. RDHS provide locum general practitioner support to Dr. Jane Neyland.
Objective	Outcome
Community Mental Health – Collaboration and Integration <i>Improve service delivery outcomes through collaboration and partnerships</i>	<ul style="list-style-type: none"> RDHS continues to support Mental Health visiting services provided by Mildura Base Public Hospital conducting face-to-face or Telehealth consults. This service is also linked in with the RDHS Social Work service to support continuity of care. Partnering with the community in the development of a mental health drop in service operating from RDHS. RDHS has established an agreement with the Orange Door service to operate onsite twice per week, which improves collaboration between local service providers involved in family violence support. 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 <i>Enhance the service capability for AOD services</i>	<ul style="list-style-type: none"> 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 as required.
Objective	Outcome
Primary & Community Health – Chronic Disease Management <i>Develop a Service Framework that improves CDM service delivery</i>	<ul style="list-style-type: none"> RDHS has employed a chronic care model in the primary care setting to focus on care for chronic conditions that is: client-centred, timely, evidence-based, has a holistic team approach, facilitates self-management, is goal-orientated, and encourages health literacy. This model of care has been embedded into the policies and procedure of RDHS' service delivery in order for employees to be guided by this framework in CDM service delivery. The Workplace Achievement program that is embedded across the organisation. This program is an initiative of Healthy Together Victoria and supports a healthy workplace environment. RDHS is 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 include Aqua-Fit exercise classes, Strength and Balance group, HEAL.
Objective	Outcome
Primary & Community Health – Integration <i>Improve service integration within RDHS and between service providers</i>	<ul style="list-style-type: none"> Argus and My Aged Care continue as the main platforms for referral management. Robinvale Early Years Network (REYN) continues to meet and bring together service providers of early childhood and adolescence. Safety Committee meets quarterly for information sharing and project discussion. Attendees represent providers that either service the Robinvale Community or provide outreach services from Mildura. RDHS together with Our Place partner to provide services to the Early Years / Adolescent populations. Vic RFDS have a partnership with RDHS to operate onsite in Primary Care to enhance service delivery and collaboration between RFDS health professionals and RDHS health professionals. Through partnership with the NSW Royal Flying Doctor Service, Murray PHN and Western New South Wales PHN, the Primary Care Allied Health team continues to provide Dietetics, Podiatry and Speech Pathology chronic disease management services to Robinvale, Manangatang, Wentworth and Balranald.

Objective	Outcome
Primary & Community Health – Other Services <i>Consolidate and incrementally improve a range of community based services</i>	<ul style="list-style-type: none"> • Our Health Promotion Officer is actively engaged with the local community via local events and utilises these opportunities to promote RDHS services. • Our Access and Support service continues to aid access to services for community members. • We continue to build Allied Health, Nursing and Midwifery services in Primary Care to increase local service accessibility including Community Nursing, Diabetes Education, Midwifery, Physiotherapy, Social Work, Dietetics, Speech Pathology and Allied Health Assistants. • Group exercise options such as the Aqua-Fit classes and Strength and Balance group, are opportunities to provide clinical care with a socialisation aspect, and allows responsiveness to the needs of the community. • Our Toy Library established is open twice per week. • Jump and Jive, Vacation Care Programs and Mobile Visiting Play Groups are provided to the children in the community by our Early Years programs. • An ongoing challenge remains in recruitment given workforce shortages in Allied Health and Nursing.

3 Achieving sustainability

Objective	Outcome
Sustainability – Rural Primary Health Service Program <i>Maintain the Commonwealth Flexible Funding (under Primary Health Network)</i>	<ul style="list-style-type: none"> • Contracts were again secured with the Royal Flying Doctors Service South Eastern Section NSW, Western New South Wales PHN, Murray PHN 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 <i>Improve understanding of the costs of service streams to better manage the service</i>	<ul style="list-style-type: none"> • Comprehensive budgets are developed each year for individual service contracts. • Magiq - Power Budget has enabled budget management processes to be refined. Department Managers to become more engaged in the process of managing their departmental budget.

4 Enhancing performance management

Objective	Outcome
Enhancing Performance Management - Monitoring and Reporting <i>Ensure a robust basis for performance monitoring</i>	<ul style="list-style-type: none"> • Contracted external accountant continues to provide the BoM with financial advice, together with monthly and annual financial reports. • The Executive report monthly data through to the BoM via the Quality Dashboard. • 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 AFS Chartered Accountants as appointed by the RDHS Finance & Audit Committee. Activities undertaken by the internal auditors during the year included reviews focusing on 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 <i>Focus on the development of priority partnerships and alliances</i>	<ul style="list-style-type: none"> • Loddon Mallee Health Network - RDHS is a member of the Loddon Mallee Health Network (LMHN). The LMHN is an unincorporated joint venture governed by CEO's of public hospitals from the Loddon Mallee region. Their vision is "Shaping the future of health service delivery to give our communities a great experience throughout the Loddon Mallee region. • Northern Mallee Integrated Partnership - In late 2021, following the return of Mildura Base Public Hospital to the public sector, the three public health services located in the Northern Mallee, Mildura Base Public Hospital, Mallee Track Health and Community Service and Robinvale District Health Services, formed the 'Northern Mallee Integrated Partnership' to identify, progress and implement opportunities to strengthen the level of collaboration between our health services while focussing on the patient experience for this region. • Royal Flying Doctor Service Victoria - RDHS has provided an onsite location for the RFDS to establish a GP clinic. In time it is hoped that the RFDS GP's will support our UCC and residential aged care clients. RDHS have also provided a location for the RFDS Community Transport. • La Trobe University (Rural Health School) - PHD candidate/RDHS participation in clinical studies - RDHS is involved in a project looking at retention of workforce and relevance of clinical staffing in rural remote Australia (Particularly Robinvale - the PHD candidates are from this region, hence have great interest and understanding of local demographics, community diversities & geographical location). It will be an ongoing project with a desired outcome for RDHS being "understanding our uniqueness and having greater ability to attract/retain nursing staff – through provision of opportunities for career development". • Monash University Research Project - Robinvale RACF - RDHS will partner with Monash University in a project which looks into ways to reduce medication issues involving residents and the way these impact on transfers to and from hospital settings. • Sunraysia Collaboration - RDHS has an established partnership with the Sunraysia Collaboration (a partnership between Broken Hill University Department of Rural Health-University of Sydney) and Monash University Rural Health Mildura. Through the collaboration RDHS has accepted clinical placements in: Social work and Nursing (ENPP students). • University of Notre Dame Australia - Partner with UNDA to accept Clinical Placements. • Loddon Mallee Rural Health Alliance - RDHS are a signatory to the regional JVA The Loddon Mallee Rural Health Alliance is responsible for the collective ICT delivery and strategy for all Alliance Members, including Bendigo Health, which enables Alliance Members to realise their business strategies particularly on the provision of Core Products and Services (as per the catalogue including WAN, Connection to Clinical Grade Network, Cybersecurity, Core help desk services, ICT strategic planning for the region, core infrastructure). • Rural Workforce Agency Victoria - RDHS partner with RWAV and MBPH in the Obstetric Support Services contract which enables RWAV supported midwifery services to be delivered in Robinvale • Mallee Track Health and Community Services & Royal Flying Doctor Service - Under a Tripartite agreement Speech Pathology services are provided to the communities of Robinvale and Ouyen. • Murray Valley Aboriginal Cooperative - Continue to promote relationships and agreed practices to better engage with the indigenous community. • Mildura Base Public Hospital - Continue to promote dialogue to enhance the referral to and discharge from MBH processes. • Robinvale College - partnership continues with the Robinvale College to utilise heated pool facilities so that water exercise classes can be run all year round. • Coleman Foundation - "Our Place" which supports the education needs of our lower socio-economic demographic. RDHS have a strong partnership with Our Place through the Early Years Network and from time to time provide services to community on behalf of Our Place. • The Orange Door - have commenced on site at RDHS 2 days per week. (The Orange Door (TOD) is a new way for adults, children and young people who are experiencing family violence, or families who need assistance with the care and wellbeing of children to access the services they need to be safe and supported). • Brotherhood of St Laurence - RDHS partners with the Brotherhood of St Laurence to operate the HIPPY program in Robinvale. • Mallee Family Care - As the Communities for Children Facilitating partner Mallee Family Care contract RDHS as a Community Partner of Communities for Children Swan Hill/Robinvale to operate the following playgroups: Mobile Visiting Play, Jump & Jive, Coolamon Kids Jump & Jive Play and other activities from time to time • Swan Hill Rural City Council - RDHS partners with SHRCC to operate the Robinvale Euston Tourist Information Centre. • Murray Primary Health Network - Contracted to provide Podiatry & Dietetic services to the communities of Robinvale and Manangatang. • Royal Flying Doctor Service (NSW South Eastern) - Contracted to provide Podiatry & Dietetic services to the communities of Wentworth, Dareton & Balranald in NSW. • Dental Health Victoria - RDHS has a strong partnership with DHV to provide the Smiles for Miles program. RDHS partners with Dental Health Victoria to deliver the Smiles for Miles program. • Royal Melbourne Hospital • Ambulance Victoria - On site at RDHS. RDHS provide office space in Manangatang for their Community Officer. The Ambulance Victoria Community Officer provides training to RDHS clinical staff.

6 Enabling people

Objective	Outcome
Enabling People – Innovative Workforce Models <i>Ensure development of innovative and flexible staffing and workforce models to enhance future service delivery</i>	<ul style="list-style-type: none"> • 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. In 2022–23 we recruited an Administration Assistant, Allied Health Assistant and Leisure and Lifestyle to complete a 12 month Traineeship. • International recruitment- we have employed 7 registered nurses and one Physiotherapist under the international recruitment program. We are still actively recruiting overseas for Nursing and Allied Health Professionals. • RDHS representatives attended the Job Fair in Melbourne to recruit nursing staff. We are scheduled to attend a job fair in Sydney for Nursing and Allied Health.
Objective	Outcome
Enabling People – Staff Engagement <i>Further develop effective staff engagement</i>	<ul style="list-style-type: none"> • 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. • RDHS has partnered 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. • RDHS support clinical staff to undertake training in Immunisation, Renal Dialysis and Infection Control.

7 Supporting Quality

Objective	Outcome
Quality <i>Develop and sustain a comprehensive clinical governance framework</i>	<ul style="list-style-type: none"> • The health service wide Triennial Audit conducted in 2022 demonstrated a high level of achievement against all eight National Safety and Quality Health Service Standards (NSQHSS). • Riverside maintained accreditation against the revised Australian Aged Care Quality Agency Standards (AACQA), achievement against all newly reviewed eight standards. • Continue support from Director of Medical Services to 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 board member holding the Chair position and elected members of Board of Management to attend the Clinical Governance Committee Meeting (formerly Clinical Risk Management).

8 Developing infrastructure

Objective	Outcome
Infrastructure – Information Communication Technology <i>Improve ICT within RDHS to address the technical and functional capability of the organisation (in collaboration with LMRHA)</i>	<ul style="list-style-type: none"> • RDHS continues to participate in regional and LMRHA initiatives including ICT strategic planning for the Loddon Mallee Region. • Geri-Connect – virtual specialist consultations to Aged Care. • Telehealth – successful use of telehealth when dealing with adult retrieval team in the Urgent Care Centre. • Victorian Virtual Emergency Department (VVED) – after hours medical consultations in UCC and Aged Care. • Key areas of focus areas in 2022–23: <ul style="list-style-type: none"> - Cyber Security - Telehealth - PC / Server upgrades and replacements - Chefmax implementation - Regional Community Platform planning - Manad Mobile App rollout

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%	96%
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%	66%

Financial Sustainability

Key Performance Indicator	Target	Result
Operating Result	0.00m	\$0.097m
Trade Creditors	60 days	24 Days
Patient Debtor Fees	60 days	0 Days
Adjusted Current Asset Ratio	0.7	1.95
Days Cash Available	14 days	146

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	3070	67.36
Robinvale - Respite	372	
Manangatang - Permanent	2177	67.21
Manangatang - Respite	276	
Riverside		
Riverside - Permanent	4929	70.57
Riverside - Respite	347	
Convalescent Care		
Riverside	0	
Manangatang	0	
Robinvale	21	

MPS Sub-Acute Care Activity

Service	Campus	Type of Activity	Actual
Medical inpatients	Robinvale	Bed days	1062
	Manangatang	Bed days	0
Urgent care	Robinvale	Presentations	1304
	Manangatang	Presentations	58
Non-admitted patients	Robinvale	Occasions of service	3697
Palliative care	Robinvale	Number of clients	0
District nursing	Robinvale	Occasions of service	1053
	Manangatang	Occasions of service	35
Maternity	Robinvale	Occasions of service	1247
Renal Dialysis	Robinvale	Episodes	771

MPS Primary Health Care Activity

Service	Activity levels (e.g. occasions/hours of service by campus)	
Access and Support Worker*	Individual Occasions of Service	658
	Group Attendees	0
Allied Health Assistant*	Individual Occasions of Service	138
	Group Attendees	0
Community Health Nursing*	Individual Occasions of Service	714
	Group Attendees	0
Dietetics*	Individual Occasions of Service	1823
	Group Attendees	0
Early Years*	Group Attendees	2726
Health Promotion*	Group Attendees	87
Occupational Therapy*	Individual Occasions of Service	79
	Group Attendees	0
Physiotherapy*	Individual Occasions of Service	723
	Group Attendees	0
Planned Activity Group*	Number of Group Sessions	53
	Group Attendees	265
Podiatry*	Individual Occasions of Service	2914
	Group Attendees	0
Social Work*	Individual Occasions of Service	827
	Group Attendees	0
Speech Pathology*	Individual Occasions of Service	4022

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

Disclosure Index

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

Legislation	Requirement	Page
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Report Of Operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	4
FRD 22	Purpose, functions, powers and duties	4
FRD 22	Nature and range of services provided	5
FRD 22	Activities, programs and achievements for the reporting period	6–27
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Management and structure		
FRD 22	Organisational structure	10
FRD 22	Workforce data / employment and conduct principles	11
FRD 22	Occupational Health and Safety	12
Financial information		
FRD 22	Summary of the financial results for the year	14–15
FRD 22	Significant changes in financial position during the year	14
FRD 22	Operational and budgetary objectives and performance against objectives	14
FRD 22	Subsequent events	14
FRD 22	Details of consultancies under \$10,000	15
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FRD 22	Disclosure of ICT expenditure	15
Legislation		
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FRD 25	<i>Local Jobs First Act 2003</i> Disclosures	21
SD 5.1.4	Financial Management Compliance attestation	22
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Attestation on Data Integrity		22
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Financial Report

2022–2023



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 2023 and the financial position of Robinvale District Health Services at 30 June 2023.

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 11th October, 2023.

Board member	Accountable Officer	Chief Finance & Accounting Officer
		
Jessica Curran	Vicki Shawcross	Andrew Arundell
Chair	Chief Executive Officer (Acting)	Chief Finance and Accounting Officer (Contract)
Robinvale 11th October, 2023	Robinvale 11th October, 2023	Robinvale 11th October, 2023

Independent Auditor's Report

To the Board of Robinvale District Health Services



Opinion	<p>I have audited the financial report of Robinvale District Health Services (the health service) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2023• 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. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2023 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

**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
30 October 2023

Dominika Ryan
as delegate for the Auditor-General of Victoria

Robinvale District Health Service
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2023

		Total 2023 \$'000	Total 2022 \$'000
Note			
Revenue and income from transactions			
Operating activities	2.1	17,061	16,073
Non-operating activities	2.1	333	54
Share of revenue from joint operations	8.7	712	540
Total revenue and income from transactions		18,106	16,667
Expenses from transactions			
Employee expenses	3.1	(13,496)	(12,234)
Supplies and consumables	3.1	(968)	(880)
Finance costs	3.1	(7)	(2)
Depreciation	3.1	(1,860)	(1,692)
Share of expenditure from joint operations	8.7	(646)	(523)
Other administrative expenses	3.1	(1,969)	(1,413)
Other operating expenses	3.1	(847)	(773)
Other non-operating expenses	3.1	(7)	(4)
Total Expenses from transactions		(19,800)	(17,521)
Net result from transactions - net operating balance		(1,694)	(854)
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets	3.2	-	(5)
Net gain/(loss) on financial instruments	3.2	1	1
Other gain/(loss) from other economic flows	3.2	(16)	52
Total other economic flows included in net result		(15)	48
Net result for the year		(1,709)	(806)
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus	4.2	-	2,014
Total other comprehensive income		-	2,014
Comprehensive result for the year		(1,709)	1,208

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

Robinvale District Health Service
Balance Sheet
As at 30 June 2023

		Total 2023 \$'000	Total 2022 \$'000
	Note		
Current assets			
Cash and cash equivalents	6.2	11,280	11,385
Receivables and contract assets	5.1	528	596
Inventories	4.4	79	227
Prepaid expenses		187	205
Total current assets		12,074	12,413
Non-current assets			
Receivables and contract assets	5.1	293	353
Property, plant and equipment	4.1 (a)	16,961	18,088
Total non-current assets		17,254	18,441
Total assets		29,328	30,854
Current liabilities			
Payables	5.2	1,087	884
Contract liabilities	5.3	759	92
Borrowings	6.1	5	5
Employee benefits	3.3	2,364	2,515
Other liabilities	5.4	3,128	3,646
Total current liabilities		7,343	7,142
Non-current liabilities			
Borrowings	6.1	9	15
Employee benefits	3.3	193	205
Total non-current liabilities		202	220
Total liabilities		7,545	7,362
Net assets		21,783	23,492
Equity			
Property, plant and equipment revaluation surplus	4.2	7,154	7,154
Contributed capital	SCE	22,352	22,352
Accumulated deficit	SCE	(7,723)	(6,014)
Total equity		21,783	23,492

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 2023

	Property, Plant and Equipment	Revaluation Surplus	Contributed Capital	Accumulated Deficits	Total
Note	\$'000	\$'000	\$'000	\$'000	\$'000
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
Net result for the year		-	-	(1,709)	(1,709)
Other comprehensive income for the year		-	-	-	-
Balance at 30 June 2023		7,154	22,352	(7,723)	21,783

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 2023

	Total 2023 \$'000	Total 2022 \$'000
Cash Flows from operating activities		
Operating grants from government - State	11,642	8,577
Operating grants from government - Commonwealth	4,324	4,577
Capital grants from government - State	37	88
Capital grants from government - Commonwealth	144	-
Patient fees received	784	1,067
Donations and bequests received	-	54
GST received from / (paid to) ATO	437	189
Interest and investment income received	317	37
Commercial Income Received	72	73
Other receipts	1,762	1,807
Total receipts	19,519	16,469
Employee expenses paid	(13,611)	(11,909)
Payments for supplies and consumables	(1,017)	(784)
Payments for medical indemnity insurance	(78)	(47)
Payments for repairs and maintenance	(421)	(436)
Finance Costs	(7)	(2)
Other payments	(3,234)	(2,684)
Total payments	(18,368)	(15,862)
Net cash flows from operating activities	1,151	607
Cash Flows from investing activities		
Purchase of property, plant and equipment	(733)	(213)
Net cash flows used in investing activities	(733)	(213)
Cash flows from financing activities		
Repayment of borrowings	(5)	(7)
Net Receipt / (Repayment) of Accommodation Deposits	(518)	189
Net cash flows from financing activities	(523)	182
Net increase in cash and cash equivalents held	(105)	576
Cash and cash equivalents at beginning of year	11,385	10,809
Cash and cash equivalents at end of year	11,280	11,385

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

Notes to the Financial Statements
For the Financial Year Ended 30 June 2023

Note 1: Basis of preparation

Structure

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

Robinvale District Health Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2023

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 2023. 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 2023

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 11th October, 2023.

Note 1.2 Impact of COVID-19 pandemic

The Pandemic (Public Safety) Order 2022 (No. 5) which commenced on 22 September 2022 ended on 12 October 2022 when it was allowed to lapse and was revoked. Long-term outcomes from COVID-19 infection are currently unknown and while the pandemic response continues, a transition plan towards recovery and reform in 2022/23 was implemented. Victoria's COVID-19 Catch-up Plan is aimed at addressing Victoria's COVID-19 case load and restoring surgical activity.

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, this includes:

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

Robinvale District Health Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2023

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 relate to the following disclosures:

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

Robinvale District Health Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2023

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 2020-1: <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current</i>	Reporting periods beginning on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2022-6: <i>Amendments to Australian Accounting Standards - Non-Current Liabilities with Covenants</i>	Reporting periods beginning on or after 1 January 2023.	Adoption of this standard is not expected to have a material impact.
AASB 2022-10: <i>Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of No-for-profit Public Sector Entities</i>	Reporting periods beginning on or after 1 January 2024.	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.

Robinvale District Health Service

Notes to the Financial Statements

For the Financial Year Ended 30 June 2023

Note 1.7 Goods and Services Tax (GST)

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

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

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

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

Note 1.8 Reporting Entity

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

Robinvale District Health Service's 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 and scaling down the COVID-19 public health response during the year ended 30 June 2023.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Identifying performance obligations	<p>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.</p> <p>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.</p> <p>If this criteria is not met, funding is recognised immediately in the net result from operations.</p>
Determining timing of revenue recognition	<p>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.</p>
Determining timing of capital grant income recognition	<p>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.</p>
Assets and services received free of charge or for nominal consideration	<p>Robinvale District Health Service applies significant judgement to determine the fair value of assets and services provided free of charge or for nominal value. Where a reliable market value exists it is used to calculate the equivalent value of the service being provided. Where no reliable market value exists, the service is not recognised in the financial statements.</p>

Note 2.1 Revenue and income from transactions

	Total 2023 \$'000	Total 2022 \$'000
Operating activities		
Revenue from contracts with customers		
Government grants (State) - Operating	427	455
Government grants (Commonwealth) - Operating	1,136	1,348
Patient and resident fees	788	1,071
Commercial activities ¹	72	73
Total revenue from contracts with customers	2,423	2,947
Other sources of income		
Government grants (State) - Operating	10,279	8,269
Government grants (Commonwealth) - Operating	3,188	3,229
Government grants (State) - Capital	37	88
Government grants (Commonwealth) - Capital	144	-
Other capital purpose income	92	-
Assets received free of charge or for nominal consideration	29	621
Other revenue from operating activities (including non-capital donations)	869	919
Total other sources of income	14,638	13,126
Total revenue and income from operating activities	17,061	16,073
Non-operating activities		
Income from other sources		
Other interest	317	37
Other revenue from non-operating activities	16	17
Total other sources of income	333	54
Total income from non-operating activities	333	54
Total revenue and income from transactions	17,394	16,127

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 2023 \$'000	Total 2022 \$'000
Robinvale District Health Service disaggregates revenue by the timing of revenue recognition.		
Goods and services transferred to customers:		
At a point in time	2,351	2,874
Over time	72	73
Total revenue from contracts with customers	2,423	2,947

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 a point in time or over time as and when services are rendered.

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

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

In contracts with customers, the 'customer' is typically a funding body, who is the party that promises funding in exchange for Robinvale District Health 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.

Robinvale District Health Service
Notes to the Financial Statements
for the financial year ended 30 June 2023

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

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

Note 2.1 Revenue and income from transactions (continued)

Capital grants

Where Robinvale District Health 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 2023 \$'000	Total 2022 \$'000
Cash donations and gifts	-	54
Plant and equipment	-	14
Assets and minor equipment received under the State Supply Arrangement	29	553
Total fair value of assets and services received free of charge or for nominal consideration	29	621

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 of resources

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

The exception to this policy is when an asset is received from another government agency or department as a consequence of a restructuring of administrative arrangements, in which case the asset will be recognised at its carrying value in the financial statements of Robinvale District Health 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 2023 \$'000	Total 2022 \$'000
Operating		
Recoveries - sale of services	606	608
Business units		
- Information Centre	118	100
- Laundry	66	98
Other revenue	79	113
Total other income - Operating	869	919
Non-Operating		
Interest	317	37
Joint Venture Alliance Revenue	16	17
Total other income - Non Operating	333	54

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 income 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 Other economic flows included in net result

3.3 Employee benefits in the balance sheet

3.4 Superannuation

Telling the COVID-19 story

Expenses incurred to deliver services during the financial year were not materially impacted by the COVID-19 Coronavirus pandemic and scaling down of the COVID-19 public health response during the year ended 30 June 2023.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Classifying employee benefit liabilities	<p>Robinvale District Health Service applies significant judgment when measuring and classifying its employee benefit liabilities.</p> <p>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.</p> <p>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.</p>

Key judgements and estimates	Description
Measuring employee benefit liabilities	<p>Robinvale District Health Service applies significant judgment when measuring its employee benefit liabilities.</p> <p>The health service applies judgement to determine when it expects its employee entitlements to be paid.</p> <p>With reference to historical data, if the health service does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees.</p> <p>Expected future payments incorporate:</p> <ul style="list-style-type: none"> • an inflation rate of 4.35%, reflecting the future wage and salary levels • durations of service and employee departures, which are used to determine the estimated value of long service leave that will be taken in the future, for employees who have not yet reached the vesting period. The estimated rates are between 18% and 84% • discounting at the rate of 4.063%, as determined with reference to market yields on government bonds at the end of the reporting period. <p>All other entitlements are measured at their nominal value.</p>

Note 3.1 Expenses from transactions

	Total 2023 \$'000	Total 2022 \$'000
Note		
Salaries and wages	9,746	10,067
On-costs	985	934
Agency expenses	2,656	1,060
Fee for service medical officer expenses	32	89
Workcover premium	77	84
Total employee expenses	13,496	12,234
Drug supplies	20	41
Medical and surgical supplies (including Prostheses)	596	498
Diagnostic and radiology supplies	6	6
Other supplies and consumables	346	335
Total supplies and consumables	968	880
Finance costs	7	2
Total finance costs	7	2
Other administrative expenses	1,969	1,413
Total other administrative expenses	1,969	1,413
Fuel, light, power and water	294	290
Repairs and maintenance	266	317
Maintenance contracts	155	119
Medical indemnity insurance	78	47
Expenditure for capital purposes	54	-
Total other operating expenses	847	773
Total operating expense	17,287	15,302
Depreciation	1,860	1,692
Total depreciation	1,860	1,692
Assets and services provided free of charge or for nominal consideration	-	8
Specific expense	1	-
Bad and doubtful debt expense	6	(4)
Total other non-operating expenses	7	4
Total non-operating expense	1,867	1,696
Total expenses from transactions	19,154	16,998

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

Net gain/(loss) on disposal of property plant and equipment

Total net gain/(loss) on non financial assets

Other gains/(losses) from other economic flows

Total net gain/(loss) on financial instruments

Net gain/(loss) arising from revaluation of long service liability

Total other gains/(losses) from other economic flows

Total gains/(losses) from other economic flows

Total 2023 \$'000	Total 2022 \$'000
-	(5)
-	(5)
1	1
1	1
(16)	52
(16)	52
(15)	48

How we recognise other economic flows

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

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

Note 3.3 Employee benefits in the balance sheet

Current employee benefits and related on-costs

Accrued days off

Unconditional and expected to be settled wholly within 12 months ⁱ

Annual leave

Unconditional and expected to be settled wholly within 12 months ⁱ

Unconditional and expected to be settled wholly after 12 months ⁱⁱ

Long service leave

Unconditional and expected to be settled wholly within 12 months ⁱ

Unconditional and expected to be settled wholly after 12 months ⁱⁱ

Provisions related to employee benefit on-costs

Unconditional and expected to be settled within 12 months ⁱ

Unconditional and expected to be settled after 12 months ⁱⁱ

Total current employee benefits and related on-costs

Non-current provisions and related on-costs

Conditional long service leave ⁱ

Provisions related to employee benefit on-costs ⁱⁱ

Total non-current employee benefits and related on-costs

Total employee benefits and related on-costs

Total 2023 \$'000	Total 2022 \$'000
62	56
62	56
614	614
274	387
888	1,001
193	193
977	1,005
1,170	1,198
142	156
102	104
244	260
2,364	2,515
171	182
22	23
193	205
2,557	2,720

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

Current employee benefits and related on-costs

Unconditional accrued days off	70
Unconditional annual leave entitlements	1,002
Unconditional long service leave entitlements	1,292
Total current employee benefits and related on-costs	2,364

Total 2023 \$'000	Total 2022 \$'000
70	63
1,002	1,130
1,292	1,322
2,364	2,515

Non-current employee benefits and related on-costs

Conditional long service leave entitlements	193
Total non-current employee benefits and related on-costs	193

193	205
193	205

Total employee benefits and related on-costs

2,557	2,720
--------------	--------------

Attributable to:

Employee benefits	2,291
Provision for related on-costs	266
Total employee benefits and related on-costs	2,557

2,291	2,437
266	283
2,557	2,720

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

Carrying amount at start of year

Additional provisions recognised	138
Amounts incurred during the year	(155)
Carrying amount at end of year	266

Total 2023 \$'000	Total 2022 \$'000
283	280
138	132
(155)	(129)
266	283

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	Total	Total	Total
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
Defined benefit plans:ⁱ				
Aware Super	25	22	-	1
Defined contribution plans:				
Aware Super	559	511	-	19
Hesta / Other	396	406	-	14
Total	980	939	-	34

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

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

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

Note 4: Key assets to support service delivery

Robinvale District Health 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.
Identifying indicators of impairment	<p>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.</p> <p>The health service considers a range of information when performing its assessment, including considering:</p> <ul style="list-style-type: none"> ▪ 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. <p>Where an impairment trigger exists, the health services applies significant judgement and estimate to determine the recoverable amount of the asset.</p>

Note 4.1 Property Plant & Equipment

Note 4.1 (a) Gross carrying amount and accumulated depreciation

	Total 2023 \$'000	Total 2022 \$'000
Land at fair value - Freehold	1,621	1,621
Total land at fair value	1,621	1,621
Buildings at fair value	15,394	15,344
Less accumulated depreciation	(1,578)	-
Total buildings at fair value	13,816	15,344
Total land and buildings	15,437	16,965
Plant and equipment at fair value	1,090	998
Less accumulated depreciation	(849)	(810)
Total plant and equipment at fair value	241	188
Motor vehicles at fair value	609	609
Less accumulated depreciation	(591)	(553)
Total motor vehicles at fair value	18	56
Medical equipment at fair value	1,754	1,601
Less accumulated depreciation	(1,001)	(891)
Total medical equipment at fair value	753	710
Computer equipment at fair value	892	834
Less accumulated depreciation	(764)	(692)
Total computer equipment at fair value	128	142
Furniture and fittings at fair value	57	-
Less accumulated depreciation	(4)	-
Total furniture and fittings at fair value	53	-
Total plant, equipment and vehicles at fair value	1,193	1,096
Work in Progress - At Cost	331	27
Total Work in Progress	331	27
Total property, plant and equipment	16,961	18,088

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

	Note	Land \$'000	Buildings \$'000	Plant & equipment		Computers & Communication		Motor Vehicles \$'000	Medical Equipment \$'000	Furniture & Fittings \$'000	Assets Under Construction		Total \$'000
				\$'000	\$'000	\$'000	\$'000				\$'000	\$'000	
Balance at 1 July 2021													
Additions		-	3	12	66	-	78	-	54	-	-	-	213
Disposals		-	-	-	(5)	-	-	-	-	-	-	-	(5)
Assets provided free of charge		-	-	-	14	-	361	-	-	-	-	-	375
Revaluation increments	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													
Additions	4.1 (a)	1,621	15,344	188	142	56	710	-	27	-	-	-	18,088
Depreciation	4.3	-	50	92	76	-	154	57	304	733	-	-	733
	4.3	-	(1,578)	(39)	(90)	(38)	(111)	(4)	-	-	-	-	(1,860)
Balance at 30 June 2023													
	4.1 (a)	1,621	13,816	241	128	18	753	53	331	-	-	-	16,961

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. A managerial revaluation based on VGV indices was performed on 30 June 2022. As an independent valuation was not undertaken on 30 June 2023, a managerial assessment was performed at 30 June 2023, which indicated an overall:

- increase in fair value of land of 0% (\$0)
- increase in fair value of buildings of 7% (\$965,894)

As the cumulative movement was less than 10% for both land and buildings since the last revaluation a managerial revaluation adjustment was not required as at 30 June 2023.

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

	Total 2023 \$'000	Total 2022 \$'000
Balance at the beginning of the reporting period	7,154	5,140
Revaluation increment		
- Land	4.1 (b) -	427
- Buildings	4.1 (b) -	1,587
Balance at the end of the Reporting Period*	7,154	7,154
* Represented by:		
- Land	900	900
- Buildings	6,254	6,254
	7,154	7,154

Note 4.3 Depreciation

Depreciation

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

Total depreciation

How we recognise depreciation

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

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

Buildings

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

Central Plant

- Fit out
- Trunk reticulated building system

Plant and equipment

Medical equipment

Computers and communication

Furniture and fitting

Motor vehicles

Total 2023 \$'000	Total 2022 \$'000
1,578	1,422
39	40
38	41
111	83
90	106
4	-
1,860	1,692

2023	2022
25 to 60 years	25 to 60 years
20 to 30 years	20 to 30 years
7 to 13 years	7 to 13 years
7 to 15 years	7 to 15 years
10 years	10 years
7 to 10 years	7 to 10 years
2 to 5 years	2 to 5 years
10 years	10 years
5 years	5 years

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

Note 4.4 Inventories

General stores at cost

Total inventories

Total	Total
2023	2022
\$'000	\$'000
79	227
79	227

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 2023.

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

5.3 Contract liabilities

5.4 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

	Total 2023 \$'000	Total 2022 \$'000
Notes		
Current receivables and contract assets		
Contractual		
Trade receivables	240	271
Allowance for impairment losses - Trade Debtors	(2)	(2)
Contract assets	11	90
Accrued revenue	37	-
Amounts receivable from governments and agencies	91	86
Total contractual receivables	377	445
Statutory		
GST receivable	151	151
Total statutory receivables	151	151
Total current receivables and contract assets	528	596
Non-current receivables and contract assets		
Contractual		
Long service leave - Department of Health	293	353
Total contractual receivables	293	353
Total non-current receivables and contract assets	293	353
Total receivables and contract assets	821	949
<i>(i) Financial assets classified as receivables and contract assets (Note 7.1(a))</i>		
Total receivables and contract assets	821	949
Provision for impairment	2	2
GST receivable	(151)	(151)
Total financial assets	672	800

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

	Total 2023 \$'000	Total 2022 \$'000
Balance at the beginning of the year	(2)	(7)
Increase in allowance	6	1
Amounts written off during the year	(6)	4
Balance at the end of the year	(2)	(2)

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*.

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 2023 \$'000	Total 2022 \$'000
Balance at the beginning of the year	90	280
Add: Additional costs incurred that are recoverable from the customer	427	455
Less: Transfer to trade receivable or cash at bank	(506)	(645)
Total contract assets	11	90
* Represented by:		
- Current assets	11	90
	11	90

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

Current payables

Contractual

Note	Total 2023 \$'000	Total 2022 \$'000
Trade creditors	421	369
Accrued salaries and wages	358	290
Accrued expenses	72	217
Deferred grant income	76	-
Amounts payable to governments and agencies	160	8
Total contractual payables	1,087	884

Total current payables

Total payables

(i) Financial liabilities classified as payables (Note 7.1(a))

Total payables	1,087	884
Deferred grant income	(76)	-
Total financial liabilities	1,011	884

How we recognise payables

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 5.3 Contract liabilities

	Total 2023 \$'000	Total 2022 \$'000
Opening balance of contract liabilities	92	24
Grant consideration for sufficiently specific performance obligations received during the year	2,423	2,947
Revenue recognised for the completion of a performance obligation	(1,756)	(2,879)
Total contract liabilities	759	92
* Represented by:		
- Current contract liabilities	759	92
	759	92

How we recognise contract liabilities

Contract liabilities include consideration received in advance from customers in respect of activity based services. The balance of contract liabilities was higher than the previous reporting period due an increase in the amount of renal funding received without the corresponding service activity increase. The balance income in advance from joint arrangements - refer note 8.7 was also a contributing factor.

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

Maturity analysis of payables

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

Note 5.4 Other liabilities

		Total 2023 \$'000	Total 2022 \$'000
Notes			
Current monies held in trust			
Patient monies		18	6
Refundable accommodation deposits		3,110	3,640
Total current monies held in trust		3,128	3,646
Total other liabilities		3,128	3,646
* Represented by:			
- Cash assets	6.2	3,128	3,646
		3,128	3,646

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 and scaling down of the COVID-19 public health response during the year ended 30 June 2023.

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

Note 6.1 Borrowings

	Total 2023 \$'000	Total 2022 \$'000
Current borrowings		
Advances from government (i)	5	5
Total current borrowings	5	5
Non-current borrowings		
Advances from government (i)	9	15
Total non-current borrowings	9	15
Total borrowings	14	20

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

How we recognise borrowings

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

Initial recognition

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

Subsequent measurement

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

Maturity analysis

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

Defaults and breaches

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

Note 6.2 Cash and Cash Equivalents

	Total 2023 \$'000	Total 2022 \$'000
Note		
Cash on hand (excluding monies held in trust)	1	1
Cash at bank (excluding monies held in trust)	580	312
Cash at bank - CBS (excluding monies held in trust)	7,571	7,426
Total cash held for operations	8,152	7,739
Cash at bank - CBS (monies held in trust)	3,128	3,646
Total cash held as monies in trust	3,128	3,646
Total cash and cash equivalents	11,280	11,385
7.1 (a)		

How we recognise cash and cash equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and in banks, deposits at call and highly liquid investments (with an original maturity date of three months or less), 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 2023 \$'000	Total 2022 \$'000
Non-cancellable short term and low value lease commitments		
Less than one year	12	11
Longer than one year but not longer than five years	-	12
Total non-cancellable short term and low value lease commitments	12	23
Total commitments for expenditure (exclusive of GST)	12	23
Less GST recoverable from Australian Tax Office	1	(2)
Total commitments for expenditure (exclusive of GST)	13	21

How we disclose our commitments

Our commitments relate to short term and low value leases.

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	<p>Fair value is measured with reference to highest and best use, that is, the use of the asset by a market participant that is physically possible, legally permissible, financially feasible, and which results in the highest value, or to sell it to another market participant that would use the same asset in its highest and best use.</p> <p>In determining the highest and best use, Robinvale District Health 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.</p>

Key judgements and estimates (continued)

Key judgements and estimates	Description
Measuring fair value of non-financial assets	<p>Robinvale District Health Service uses a range of valuation techniques to estimate fair value, which include the following:</p> <ul style="list-style-type: none"> ▪ 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 and non-specialised buildings] 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. <p>The health service selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.</p> <p>Subsequently, the health service applies significant judgement to categorise and disclose such assets within a fair value hierarchy, which includes:</p> <ul style="list-style-type: none"> ▪ 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 non-specialised buildings in this level. ▪ Level 3, where inputs are unobservable. Robinvale District Health Service categorises specialised land, specialised buildings, plant, equipment, furniture, fittings, vehicles, 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 2023	Financial Assets at		Financial Liabilities	
	Note	Amortised Cost \$'000	at Amortised Cost \$'000	Total \$'000
Contractual Financial Assets				
Cash and Cash Equivalents	6.2	11,280	-	11,280
Receivables and contract assets	5.1	672	-	672
Total Financial Assetsⁱ		11,952	-	11,952
Financial Liabilities				
Payables	5.2	-	1,011	1,011
Borrowings	6.1	-	14	14
Other Financial Liabilities - Refundable Accommodation Deposits	5.4	-	3,110	3,110
Other Financial Liabilities - Other monies held in trust	5.4	-	18	18
Total Financial Liabilitiesⁱ		-	4,153	4,153

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

		Financial Assets at Amortised Cost	Financial Liabilities at Amortised Cost	Total
	Note	\$'000	\$'000	\$'000
Total				
30 June 2022				
Contractual Financial Assets				
Cash and cash equivalents	6.2	11,385	-	11,385
Receivables and contract assets	5.1	800	-	800
Total Financial Assetsⁱ		12,185	-	12,185
Financial Liabilities				
Payables	5.2	-	884	884
Borrowings	6.1	-	20	20
Other Financial Liabilities - Refundable Accommodation Deposits	5.4	-	3,640	3,640
Other Financial Liabilities - Other monies held in trust	5.4	-	6	6
Total Financial Liabilitiesⁱ		-	4,550	4,550

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).

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 2022-23.

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 2023						
	Expected loss rate	Current	Less than 1 month	1-3 months 3 months -1 year	1-5 years	Total
Gross carrying amount of contractual receivables	\$000	0.0%	5.0%	10.0%	40.0%	
		371	0	1	2	379
Loss allowance		-	-	(1)	(1)	(2)
30 June 2022						
	Expected loss rate	Current	Less than 1 month	1-3 months 3 months -1 year	1-5 years	Total
Gross carrying amount of contractual receivables	\$000	0.0%	8.0%	9.0%	9.0%	
		425	7	9	4	447
Loss allowance		-	(1)	(1)	-	(2)

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					
	Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total							
30 June 2023							
Financial Liabilities at amortised cost							
Payables	1,011	1,011	1,011	-	-	-	-
Borrowings	14	14	-	-	5	9	-
Other Financial Liabilities - Refundable Accommodation Deposits	3,110	3,110	-	-	1,444	1,666	-
Other Financial Liabilities - Patient monies held in trust	18	18	-	-	18	-	-
Total Financial Liabilities	4,153	4,153	1,011	-	1,467	1,675	-
	Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total							
30 June 2022							
Financial Liabilities at amortised cost							
Payables	884	884	884	-	-	-	-
Borrowings	20	20	-	-	5	15	-
Other Financial Liabilities - Refundable Accommodation Deposits	3,640	3,640	-	-	1,264	2,376	-
Other Financial Liabilities - Patient monies held in trust	6	6	-	-	6	-	-
Total Financial Liabilities	4,550	4,550	884	-	1,275	2,391	-

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 7.2 (c) Market risk

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

Sensitivity disclosure analysis and assumptions

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

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

Interest rate risk

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

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

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 2023 \$'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		12,170	-	-	12,170
Total buildings at fair value	4.1 (a)	13,816	-	1,646	12,170
Plant and equipment at fair value	4.1 (a)	241	-	-	241
Motor vehicles at fair value	4.1 (a)	18	-	-	18
Medical equipment at Fair Value	4.1 (a)	753	-	-	753
Computer equipment at fair value	4.1 (a)	128	-	-	128
Furniture and fittings at fair value	4.1 (a)	53	-	-	53
Total plant, equipment and vehicles at fair value		1,193	-	-	1,193
Total non-financial physical assets at fair value		16,630	-	2,195	14,435
		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, equipment and vehicles 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

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.

Non-specialised land and non-specialised buildings

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

For non-specialised land and non-specialised buildings, an independent valuation was performed by the Valuer-General Victoria to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2019.

Specialised land and specialised buildings

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

An independent valuation of Robinvale District Health 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 current replacement cost will be materially different from the existing carrying amount.

There were no changes in valuation techniques throughout the period to 30 June 2023

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

	Note	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Motor vehicles \$'000	Medical equipment \$'000	Computer equipment \$'000	Furniture & fittings \$'000
Total		790	13,628	190	97	354	173	-
Balance at 1 July 2021		-	3	12	-	78	61	-
Additions/(Disposals)		-	-	-	-	361	14	-
Assets provided free of charge		-	65	26	-	-	-	-
Net Transfers between classes		-	(1,422)	(40)	(41)	(83)	(106)	-
- Depreciation and amortisation		-	-	-	-	-	-	-
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	-
Additions/(Disposals)		-	50	92	-	154	76	57
- Depreciation and Amortisation		-	(1,578)	(39)	(38)	(111)	(90)	(4)
Balance at 30 June 2023	7.4 (a)	1,072	12,170	241	18	753	128	53

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	Current replacement cost approach	- Cost per square metre - Useful life
Vehicles	Current replacement cost approach	- Cost per unit - Useful life
Plant and equipment, medical equipment, computer equipment, furniture and fittings.	Current replacement cost approach	- Cost per unit - Useful life

(i) A community service obligation (CSO) of 20% was applied to the Robinvale District Health 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

		Total 2023 \$'000	Total 2022 \$'000
Net result for the year		(1,709)	(806)
Non-cash movements:			
(Gain)/Loss on sale or disposal of non-financial assets	3.2	-	5
Depreciation of non-current assets	4.3	1,860	1,692
Assets and services received free of charge	4.1	-	(375)
Bad and doubtful debt provision movement	5.1(a)	-	(5)
(Gain)/Loss on revaluation of long service leave liability	3.2	(16)	52
Discount (interest) / expense on loan		(1)	(1)
Movements in Assets and Liabilities:			
(Increase)/Decrease in receivables and contract assets		127	8
(Increase)/Decrease in inventories		148	(133)
(Increase)/Decrease in prepaid expenses		18	(22)
Increase/(Decrease) in payables and contract liabilities		871	171
Increase/(Decrease) in employee benefits		(147)	21
Net cash inflow from operating activities		1,151	607

Note 8.2 Responsible persons disclosures

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

A caretaker period was enacted during the year ended 30 June 2023 which spanned the time the Legislative Assembly expired, until the Victorian election results were clear or a new government was commissioned. The caretaker period for the 2022 Victorian election commenced at 6pm on Tuesday the 1st of November and new ministers were sworn in on the 5th of December.

	Period
The Honourable Mary-Anne Thomas MP	
Minister for Health	1 Jul 2022 - 30 Jun 2023
Minister for Health Infrastructure	5 Dec 2022 - 30 Jun 2023
Minister for Medical Research	5 Dec 2022 - 30 Jun 2023
Former Minister for Ambulance Services	1 Jul 2022 - 5 Dec 2022
The Honourable Gabrielle Williams MP	
Minister for Mental Health	1 Jul 2022 - 30 Jun 2023
Minister for Ambulance Services	5 Dec 2022 - 30 Jun 2023
The Honourable Lizzy Blandthorn MP	
Minister for Disability, Ageing and Carers	5 Dec 2022 - 30 Jun 2023
The Honourable Colin Brooks MP	
Former Minister for Disability, Ageing and Carers	1 Jul 2022 - 5 Dec 2022
Governing Boards	
Jessica Curran	1 Jul 2022 - 30 Jun 2023
Yvonne Brown	1 Jul 2022 - 30 Jun 2023
Freule Jones	1 Jul 2022 - 30 Jun 2023
Glenn Stewart	1 Jul 2022 - 30 Jun 2023
Trung (Jack) Dang	1 Jul 2022 - 30 Jun 2023
Brett McLoughlan	1 Jul 2022 - 30 Jun 2023
Neth Hinton	1 Jul 2022 - 30 Jun 2023
Jacqueline Storer	1 Sep 2022 - 30 Jun 2023
Katherine Byrnes	1 Sep 2022 - 30 Jun 2023
Accountable Officers	
Mara Richards (Chief Executive Officer - On Leave)	1 Jul 2022 - 9 Sep 2022
Denise Parry (Chief Executive Officer - Acting)	1 Jul 2022 - 26 Oct 2022
Greg Pullen (Chief Executive Officer - Acting)	27 Oct 2022 - 30 Jun 2023

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 2023 No	Total 2022 No
\$0,000 - \$9,999	9	8
\$30,000 - \$39,999	-	1
\$80,000 - \$89,999	1	-
\$90,000 - \$99,999	1	-
\$140,000 - \$149,999	1	-
\$210,000 - \$219,999	-	1
Total Numbers	12	10

	Total 2023 \$'000	Total 2022 \$'000
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	\$345	\$267

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 for the 2021-22 financial year.

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	
2023	2022
\$'000	\$'000
Short-term benefits	410
Post-employment benefits	41
Other long-term benefits	10
Total remunerationⁱ	461
Total number of executives	3
Total annualised employee equivalent ⁱⁱ	2.7

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
Yvonne Brown	Board Member
Freule Jones	Board Member
Glenn Stewart	Board Member
Trung (Jack) Dang	Board Member
Brett McLoughlan	Board Member
Neth Hinton	Board Member
Jacqueline Storer	Board Member
Katherine Byrnes	Board Member
Mara Richards	Chief Executive Officer
Denise Parry	Chief Executive Officer
Greg Pullen	Chief Executive Officer

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

	Total 2023 \$'000	Total 2022 \$'000
Compensation - KMPs		
Short-term Employee Benefits	265	241
Post-employment Benefits	28	21
Other Long-term Benefits	13	5
Termination Benefits	39	-
Totalⁱ	345	267

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 \$10.74 m (2022: \$8.53 m) and indirect contributions of \$0.018 m (2022: \$0.195 m). Balances receivable at 30 June 2023 are \$0.225 m (2023: \$0.477 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 2023 (2022: 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 2023 (2022: none).

Note 8.5: Remuneration of Auditors

Victorian Auditor-General's Office

Audit of the financial statements

Total remuneration of auditors

Total 2023 \$'000	Total 2022 \$'000
25	24
25	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	
		2023	2022
		%	%
Loddon Mallee Rural Health Alliance	Provision of Information Technology Services	4.35	4.29

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:

	2023 \$'000	2022 \$'000
Current assets		
Cash and cash equivalents	613	341
Receivables	89	24
Prepaid expenses	126	105
Total current assets	828	470
Non-current assets		
Property, plant and equipment	36	35
Total non-current assets	36	35
Total assets	864	505
Current liabilities		
Payables	32	171
Accrued Expenses	258	4
Income in Advance	183	10
Total current liabilities	473	185
Total liabilities	473	185
Net assets	391	320
Equity		
Accumulated surplus	391	320
Total equity	391	320

Note 8.7 Joint arrangements (Continued)

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

	2023 \$'000	2022 \$'000
Revenue		
Grants	701	532
Other income	11	8
Total revenue	712	540
Expenses		
Other Expenses from Continuing Operations	636	514
Depreciation	10	9
Total expenses	646	523
Net result	66	17

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 believe the Department of Health will continue to support Robinvale District Health Service.

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