



ANNUAL REPORT 2024 - 2025

www.tallangattahealthservice.com.au



Empowering People for Health

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DISCLOSURE INDEX

The Annual Report of Tallangatta Health Service is prepared in accordance with all relevant Victorian Legislation. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

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| Standing Directions and Financial Reporting Directions | | |
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| Financial Statements | | |
| Declaration | | |
| SD 5.2.2 | Declaration in financial statements | F/R |
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| SD 5.2.1(a) | Compliance with Australian accounting standards and other authoritative pronouncements | F/R |
| SD 5.2.1(a) | Compliance with Standing Directions | F/R |
| SD 5.2.1(b) | Compliance with Model Financial Report | F/R |
| Other disclosures as required by FRDs in notes to the financial statements(a)(b) | | |
| FRD 11 | Disclosure of Ex gratia Expenses | F/R |
| FRD 103 | Non-Financial Physical Assets | F/R |
| FRD 110 | Cash Flow Statements | F/R |
| FRD 112 | Defined Benefit Superannuation Obligations | F/R |
| FRD 114 | Financial Instruments – general government entities and public non-financial corporations | F/R |

| Legislation | Requirement | Page Reference |
|--|-------------|----------------|
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| <i>Financial Management Act 1994(b)</i> | | 4 |

Notes:

- (a) References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.
- (b) Refer to the Model financial statements section (Part two) for further details.

Responsible Bodies Declaration

In accordance with the *Financial Management Act 1994*, I am pleased to present the report of operations for Tallangatta Health Service for the year ending 30 June 2025.



Angus Beath

Board Chair

Tallangatta Health Service

29/08/2025

The Annual Report of 2024–2025 also meets Standing Directions of the Assistant Treasurer and the Financial Reporting Directions.

Auditor 2024 - 2025

Victorian Auditor General
Crowe (Agents)

Tallangatta Health Service acknowledges Aboriginal and Torres Strait Islander people as the Traditional Custodians of the land and acknowledges and pays respect to their Elders, past and present.

ATTESTATIONS

Conflict of Interest

I, Vicki Pitcher, certify that Tallangatta Health Service has put in place appropriate internal controls and processes to ensure that it has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Tallangatta Health Service and members of the Board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each executive board meeting.



Vicki Pitcher
Accountable Officer
Tallangatta Health Service
29/08/2025

Health Share Victoria (HSV) Purchasing Policies

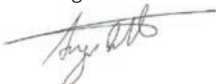
I, Vicki Pitcher, certify that Tallangatta Health Service has put in place appropriate internal controls and processes to ensure that it has materially complied with all requirements set out in the HSV Purchasing Policies including mandatory HSV collective agreements as required by the *Health Services Act 1988* (Vic) and has critically reviewed these controls and processes during the year.



Vicki Pitcher
Accountable Officer
Tallangatta Health Service
29/08/2025

Financial Management Compliance

I, Angus Beath, on behalf of the Responsible Body, certify that the Tallangatta Health Service has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Angus Beath
Responsible Officer
Tallangatta Health Service
29/08/2025

Integrity, Fraud, and Corruption

I, Vicki Pitcher, certify that Tallangatta Health Service has put in place appropriate internal controls and processes to ensure that Integrity, Fraud and Corruption risks have been reviewed and addressed at Tallangatta Health Service during the year.



Vicki Pitcher
Accountable Officer
Tallangatta Health Service
29/08/2025

Data Integrity

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



Vicki Pitcher
Accountable Officer
Tallangatta Health Service
29/08/2025

KEY PERSONNEL - As at 30 June 2025

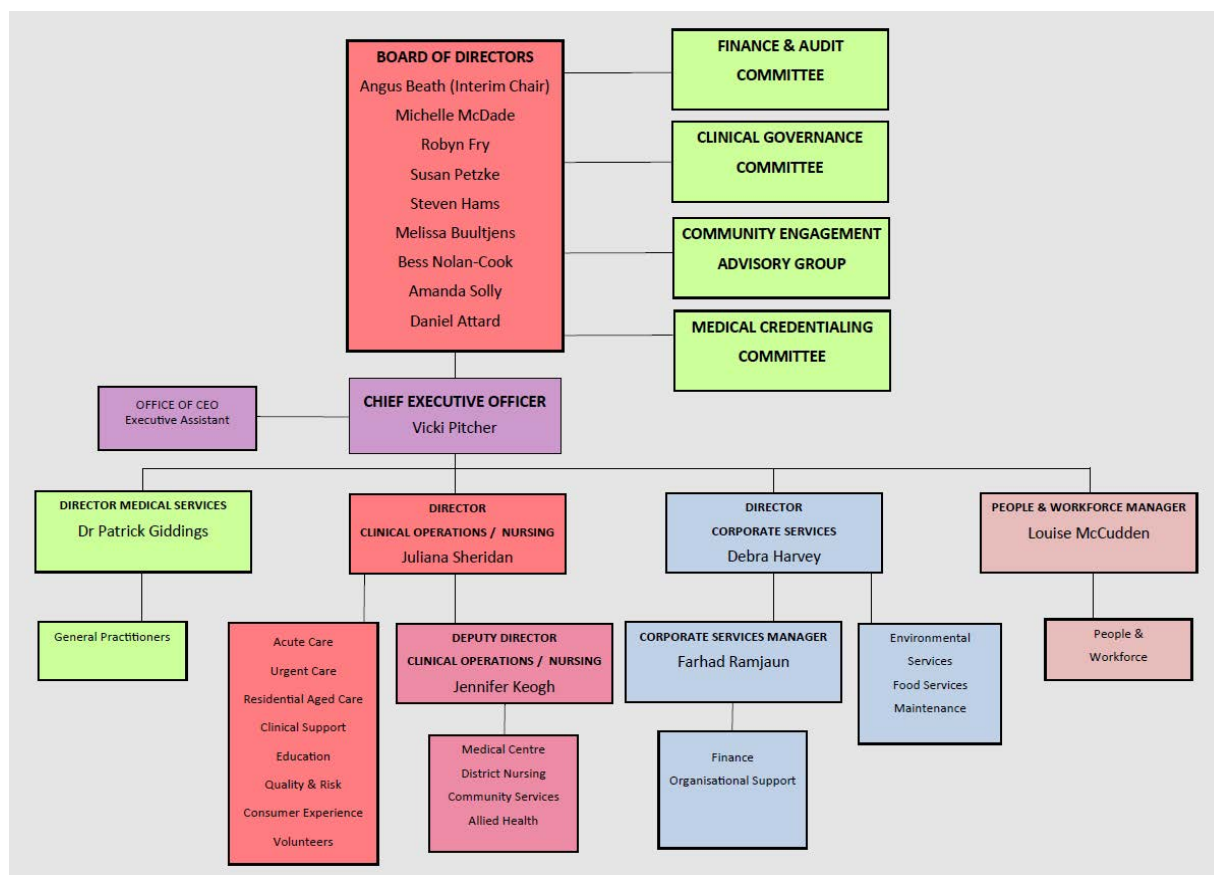
Executive Staff

| | |
|--|--|
| Chief Executive Officer: | Vicki Pitcher – BA (Psych), Grad Dip Ed, Grad Dip Bus Comp |
| Director of Clinical Operations & Nursing: | Juliana Sheridan – PhD, MPhil, Hons BCur, DNA, B Nursing |
| Director Corporate Services: | Debra Harvey |

Medical Officer

| | |
|-------------------------------|---|
| Director of Medical Services: | Dr Patrick Giddings – OAM, FRACGP, FACMA, FAICD |
|-------------------------------|---|

TALLANGATTA HEALTH SERVICE ORGANISATIONAL CHART



TALLANGATTA HEALTH SERVICE OPERATIONAL PORTFOLIOS:

Chief Executive Officer

– Vicki Pitcher

- Leadership and Management
- Safe Practice and Environment
- Strategic Direction
- Consumer Engagement
- Organisational Culture
- Compliance
- Human Resource Management

Director of Clinical Operations & Nursing

– Juliana Sheridan

- Continuity of Care
- Access and Patient Flow
- Clinical Effectiveness
- Quality and Safety Systems
- Accreditation
- Person Centred Care
- Clinical Workforce
- Continuous Improvement

Director of Corporate Services

– Debra Harvey

- Finance
- Environmental Services
- Information Management
- Risk Management
- Asset Management
- Procurement
- Emergency Management
- Occupational Health and Safety

BOARD CHAIR REPORT

In February this year I was honoured to take on the role as Interim Board Chair of Tallangatta Health Service, following on from the excellent work by Michelle McDade. Much of this time in the role has since been spent in preparation for the commencement of the Victorian Government's Local Health Service Network plan. Tallangatta Health Service representatives met with the other Chief Executive Officers and Board Chairs of the Hume Region, planning the new Network and identifying areas where we needed and could provide help. Tallangatta was well represented and it became clear that our service is well thought of in the region.

The hard work of staff and influx of volunteers are integral to maintaining the regard that Tallangatta Health is held in, as quality outcomes drive this recognition. I thank our staff for their hard work, commitment to safety, and to excellent care, and point out that their work is seen and celebrated by the Board and community.

Thank you to the members of the Board for their hard work over the last 12 months. We see many challenges, particularly financial, and I welcome the expertise and care taken by the Board in strategically approaching these issues. The Board's collaboration and individual capabilities coming together have provided Tallangatta Health Service with real value.

Finally, I must recognise the outstanding work by Vicki Pitcher and her team at the executive level. The outcomes achieved by the Executive team, and the whole staff at Tallangatta Health Service have been excellent this year and as Board Chair I acknowledge and thank all of you for your work.



Our community, consumers and residents are well looked after by the members of the Health Service, from the Chief Executive Officer down, and it reflects well upon all of us. A quick call out to Denise Gigliotti for her fine work as Board Secretary keeping us all on target.

Let us work towards more quality outcomes in the next year, and all the best.

A handwritten signature in dark ink, appearing to read 'Angus Beath', written over a horizontal line.

Angus Beath
Board Chair

CHIEF EXECUTIVE OFFICER REPORT

On behalf of the leadership team and staff of Tallangatta Health Service, I am proud to present our Annual Report. We take our role as a trusted partner in delivering your healthcare needs very seriously and enjoy our close relationship with you.

Tallangatta Health Service is a small rural health service offering programs that include acute care, residential aged care, primary care and a range of offerings within the community. With both State and Commonwealth funding, our services are broad and varied, and seek to keep people living well at home for as long as possible. This is our point of difference and reflects our role within the health system. Our services include the only medical centre in Tallangatta, allied health and home care, including district nursing, home maintenance and domestic assistance.

When our community members are ready to transition to aged care, we help make that transition as smooth as possible because we know it can be a challenging time for both the resident, but also their family members. With an emphasis on creating a homely and safe environment, we look for opportunities to provide warmth and experiences such as pet therapy where dogs and other animals are welcome visitors. Pets bring joy and smiles to residents and staff alike, and this has become a regular feature here at Tallangatta. Our Leisure and Lifestyle team develop suitable activities that cater for individual choice and preference, to engage and stimulate residents. This can be in group settings or individually one on one, based on resident preference.

Our nursing staff provide clinical care under a strong governance framework to ensure safe outcomes and appropriate treatment. They work closely with our General Practitioners as part of an integrated team. That concept of team sits at the heart of Tallangatta Health Service where our staff support each other and work together to achieve common goals. I am very proud of our staff, who display compassion and professional skill

every day as they come to work and get the job done. Many of our staff are also members of this community and that local knowledge is a fundamental cornerstone of our success.

One of our goals has been to create a welcoming environment where Aboriginal and Torres Strait Islander people feel safe to access healthcare. To that end, we proudly display local artwork in our front foyer and have started rebranding our website and brochures with these beautiful colors.

I would like to take this opportunity to acknowledge my executive team, who work so hard to stay abreast of both clinical and corporate changes, updates and advancements. I extend my personal thanks to Debra Harvey (Director of Corporate Services) and Juliana Sheridan (Director of Clinical Operations and Nursing) for their dedication and professionalism. Thanks also go to Denise Gigliotti, my Executive Assistant, for her untiring efforts in supporting myself and the Tallangatta Health Service Board of Directors.

Our Board of Directors provide support and solid advice and oversight to steer the health service in the right direction. They understand the importance of retaining local knowledge and services delivered by professionals who know their community. They are also passionate advocates striving for quality and excellence.

All feedback we receive from community members, residents and patients is reported monthly to our Board, and we learn so much from both compliments and complaints. We strive to improve what we do and how we do it, and a particular emphasis over the last 12 months has been what we call the dining experience. Many of the complaints in the months prior focused on food, be it type of food, whether it was hot enough, varied enough and meeting individual tastes. Therefore, we determined our best strategy was to introduce hot food service in each dining room from bain-maries that enabled residents to see and smell what was on offer. This has been a huge undertaking that required renovations to the Bolga Court dining room (now known as “The Blue Gum Dining Room”) as well as significant changes to how food is prepared and served. Most people understood what we were trying to achieve, but that doesn’t mean such a big change is easy to implement. Alongside our own goal of improving the dining experience, the Aged Care Quality and Safety Commission place great emphasis on choice for residents who deserve to enjoy every meal.

Other infrastructure works have included landscaping Bolga Court, replacing veranda posts, adding safety screening under Lakeview, painting offices and Bolga Court modules, and building new decking. We also undertake regular maintenance but do recognise many of our buildings are ageing and we seek grant funding whenever available to upgrade and refresh our facilities.

We held our inaugural Golf Day, as a fundraising event to enable the creation of a sensory garden in the existing Lakeview courtyard. This was a great success and hopefully the first of many. We very much appreciate the support from community in helping us achieve this important initiative.

This year we have seen the creation of Local Health Service Networks, and we are part of the Hume Network where we collaborate with 11 other health services in this region. Together, we will find opportunities to improve regional healthcare, including being able to streamline patient transfers to and from Albury-Wodonga.



Our budget position is strong this year and reflects the work undertaken in nursing recruitment. Previous years have taken a hit financially, from the necessity to engage agency nurses to meet ratios in patient care, often due to unplanned sick leave resulting from COVID-19 or other respiratory disease. We have increased our nursing workforce, with both local and international Registered Nurses joining us.

After four years as Chief Executive Officer, I continue to thoroughly enjoy this agile, vibrant and caring organisation, and I hope that Tallangatta Health Service continues to work with consumers to improve the health outcomes for our community.

A handwritten signature in dark ink, appearing to read 'V. Pitcher'.

Vicki Pitcher
Chief Executive Officer

MINISTERS

Minister for Health, Minister for Ambulance Services

The Honourable Mary-Anne Thomas MP (from 1 July 2024 to 30 June 2025)

Minister for Mental Health, Minister for Ageing

The Honourable Ingrid Stitt (from 1 July 2024 to 30 June 2025)

Minister for Disability, Minister for Children

The Honourable Lizzie Blandthorn (from 1 July 2024 to 30 June 2025)

TALLANGATTA HEALTH SERVICE

Board, Office Bearers, and Board Committees as at 30 June 2025

Board Directors 2024-25

Mr Angus Beath (Interim Chair)

Ms Michelle McDade

Ms Bess Nolan-Cook

Ms Susan Petzke

Ms Robyn Fry

Ms Amanda Solly

Ms Melissa Buultjens

Mr Steven Hams

Mr Daniel Attard

Consumer Engagement Advisory Group

Ms Jo Wade (external independent; Chair)

Ms Michelle McDade

Mr Angus Beath

Ms Bess Nolan-Cook

Clinical Governance Committee

Ms Melissa Buultjens (Chair)

Mr Angus Beath

Ms Michelle McDade

Dr Pat Giddings

Mr Robert Lees (external independent)

Dr Nicholas Sharrock (external independent)

Finance & Audit Committee

Mr Steven Hams (Chair)

Ms Robyn Fry

Ms Susan Petzke

Mr Daniel Attard

Ms Amanda Solly

BOARD & BOARD COMMITTEE MEETING ATTENDANCE

Board

Consists of elected Board Directors and Executive representation

| Board Meetings | | | | | | | | | | | | Total Meetings Attended |
|---|------|-----|-----|-----|-----|------|-----|-----|-----|-----|-----|-------------------------|
| Meeting Attendance | 2024 | | | | | 2025 | | | | | | |
| | Jul | Aug | Sep | Oct | Nov | Jan | Feb | Mar | Apr | May | Jun | |
| ATTARD, Daniel | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 11/11 |
| BEATH, Angus | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 11/11 |
| BUULTJENS, Melissa | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | x | ✓ | ✓ | ✓ | ✓ | 10/11 |
| FRY, Robyn | ✓ | ✓ | x | ✓ | x | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 9/11 |
| HAMS, Steven | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 11/11 |
| McDADE, Michelle | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | x | L/A | L/A | L/A | L/A | 6/7 |
| NOLAN-COOK, Bess | ✓ | x | ✓ | ✓ | ✓ | x | ✓ | ✓ | ✓ | ✓ | x | 8/11 |
| PETZKE, Susan | ✓ | x | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 10/11 |
| SOLLY, Amanda | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | 11/11 |
| No Board meeting held in December 2024 L/A – Leave of Absence. (Michelle McDade on leave of absence, March – June) | | | | | | | | | | | | |

Finance & Audit Committee

Consists of five elected Board Directors and Executive representation

| Directors (as at 30 June 2025) | Number of meetings held | Total Board attendances for year |
|--------------------------------|-------------------------|----------------------------------|
| 5 | 4 | 17 |

Clinical Governance Committee

Consists of three elected Board Directors, two nominated community members, and Executive representation

| Directors (as at 30 June 2025) | Number of meetings held | Total Board attendances for year |
|--------------------------------|-------------------------|----------------------------------|
| 3 | 6 | 14 |

Community Engagement Advisory Group

Consists of three elected Board Directors, six nominated community members, and Executive representation

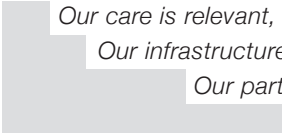
| Directors (as at 30 June 2025) | Number of meetings held | Total Board attendances for year |
|--------------------------------|-------------------------|----------------------------------|
| 3 | 3 | 7 |

OUR STORY

Tallangatta Health Service is established under the *Health Services Act 1988* (Victoria) and is delegated its functions by the Minister of Health. Tallangatta Health Service is a small rural health service funded by the (Victorian) Department of Health to provide public health services; and aged care funding from the Australian Government Department of Health and Aged Care.

Our service operates within a Strategic Direction 2018-27 with a vision of *'Empowering People for Health'*.

Our strategic priorities are:



Our care is relevant, safe, high quality and responsive;
Our infrastructure is planned for future needs;
Our partnering with communities cultivates connection;
Our workforce is adaptive, skilled and compassionate

Reporting of strategic priority progress is provided regularly to the Board outlining the achievements towards our vision and each strategic priority.

WHO WE SERVE

Tallangatta Health Service has been providing local health services to the community of western Towong Shire and surrounding communities for over 100 years. We have an ageing population with emerging growth in the younger age groups. The health service is located next to the picturesque Lake Hume foreshore in Tallangatta.

Tallangatta Health Service works in partnership in the delivery of safe, person centred quality care. Key partners include, but are not limited to:

- Health providers in the Hume area
- Towong Alliance - Towong Shire, Corryong Health, Walwa Bush Nursing Centre
- Upper Hume Regional Partnership
- Albury-Wodonga Health
- Local Public Health Unit
- Murray Primary Health Network
- Hume Health Service Partnership
- Consumers and community

HOW WE SERVE

An important part of our culture of care are our values which guide expected behaviours toward all our interactions with people we serve and with whom we work. Our values reflect iCARE:

- **Integrity**
- **Caring**
- **Adaptable**
- **Respect**
- **Excellence**

Our services are also provided in a best practice framework and are currently accredited under the National Safety and Quality Health Service Standards for acute care, Aged Care Quality Standards for residential aged care and community care, General Practice Standards for the Medical Centre, and NDIS certification.

SERVICES WE PROVIDE

Our services are located onsite and within the community, consisting onsite of an acute hospital, residential aged care, medical centre and allied health. Our community services are delivered in people's homes or within a community setting.

Acute Care

Consists of 10 beds providing:

- General/Sub Acute Care
- Post-Surgical/Medical Care
- Palliative Care
- Rehabilitation Care

Urgent Care

Our urgent care room is available for emergency care 24 hours a day, seven days a week. It generally cares for people after hours providing medical treatment that a General Practitioner would normally provide. Telehealth between Tallangatta Health Service and the Victorian Virtual Emergency Department (VVED) enable a consultation with a medical officer. Any person presenting with higher care needs is transferred to Albury Wodonga Health.

Transition Care Program

Transition Care provides short term care that aims to optimise the functioning and independence of older people after an acute hospital episode. This program operates from our acute ward.

Residential Aged Care

Bolga Court is a fully accredited 36 bed aged care facility providing permanent residential, ageing in place care, and respite aged care.

Lakeview Nursing Home is a fully accredited 15 bed facility providing high level permanent residential and respite aged care.

Medical Centre

The Medical Centre provides general practitioner and other health professional services to the community, residential aged care, acute hospital and clients of funded services.

Primary Care and Allied Health

A variety of services are provided in primary care. These include Diabetes Education, Women's Health, Men's Health, Occupational Therapy, Podiatry, Physiotherapy, and Dietetics.

Home and Community Care

Home and Community Care services delivered include home maintenance, personal care, domestic assistance, meals on wheels, allied health, district nursing and planned activity groups. These services are provided to eligible clients, as assessed against My Aged Care criteria, or to fee paying clients. The Commonwealth Home Support Program (CHSP), National Disability Insurance Scheme (NDIS), Home Care Packages (HCP), Program for Younger People (PYP) and Veterans Home Care (VHC) are specific programs within this service.

SERVICE SUPPORTS

Workforce - our people

We employ approximately 210 staff across all our services in a culture of 'Together We Care'.

Our health professional workforce is multi-disciplinary with a dedicated Nursing and Allied Health team and General Practitioner medical support. Our nursing division is led by our Director of Clinical Operations and Nursing and comprises of a Nurse Practitioner, Credentialed Diabetes Educator, Registered Nurses, Infection Prevention Control Coordinator, Clinical Educators, Enrolled Nurses, Health Care Workers, and Lifestyle and Leisure Team. Our medical division is led by our Director of Medical Services who provides clinical leadership to our General Practitioner workforce who support both our Medical Centre and other clinical services. Our allied health team offers a range of professions such as Physiotherapy, Podiatry, Social Work, Occupational Therapy, Dietetics and Allied Health assistants.

Our Corporate Services team is responsible for financial governance and reporting, fire safety, environmental management, human resources, contract management and procurement oversight. Our Corporate Services team work collaboratively with our clinical workforce in supporting safe quality care. This workforce provides a range of services underpinning our operations including Administration, People, Workforce and Culture, Quality, Environmental Services, Information Technology, Finance, Maintenance / Grounds and Food Services.

All of our services are delivered within a risk and quality management framework.

Volunteer Program – our community supports

Tallangatta Health Service has a dedicated, passionate group of volunteers who support residents and community clients to be as independent as possible and to live well.

DISCLOSURES and STATEMENTS of COMPLIANCE

BUILDING ACT 1993

Tallangatta Health Service works within the building and maintenance provisions of the *Building Act 1993*, and has completed and submitted all relevant information in regards to Annual Essential Safety Measures Report and Fire Safety Certificates for 2024-25.

Tallangatta Health Service maintains compliance through annual reporting to the Department of Health (DH) Victoria and the Asbestos Register, and participation in the DH Building / Sustainability Survey 2024.

Major works projects during 2024-25 included upgrades to Acute and Lakeview decks to increase resident safety and experience when using these areas.

Tallangatta Health Service has an internal maintenance request system and a preventative maintenance program. Annual preventative maintenance is completed by contractors to meet compliance.

An annual maintenance schedule is updated as required with all regulatory compliance inspections maintained. Records are kept by the internal maintenance department.

During the 2024-25 period, there were no emergency orders or building orders issued in relation to buildings. No buildings were brought into conformity with building standards during the reporting period.

CARER'S RECOGNITION 2012

The *Carers Recognition Act 2012* formally acknowledges the important contribution that people in a care relationship make to our community and the unique knowledge that carers hold of the person in their care. The relevant policies and procedures of Tallangatta Health Service reflect the valuable role of the carer and the importance of their recognition.

The Health Service has taken all practical measures to comply with its obligations under the Act. These include:

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the Act at community events or service points; providing links to state government resource materials on our website; providing digital and/or printed information about the Act to our partner organisations)
- ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act (e.g. developing and implementing a staff awareness strategy about the principles in the Act and what they mean for staff; induction and training programs offered by the organisation include discussion of the Act and the statement of principles therein)
- considering the care relationships principles set out in the Act when setting policies and providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the Act; developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care).

FREEDOM OF INFORMATION ACT 1982

The *Freedom of Information Act 1982* provides the public with the means to obtain health record information held by the Health Service.

During 2024-25, Tallangatta Health Service received two applications. Of these requests, none were from Members of Parliament, or from the media. The two requests were from the general public.

Tallangatta Health Service made two Freedom of Information (FOI) decisions during the 12 months ended 30 June 2025, within the statutory time periods.

Of the total decisions made, both were granted access to documents in full, with the average number of days to decide the request was 5 days.

During 2024-25, no requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner, nor did they progress to the Victorian Civil and Administrative Tribunal (VCAT).

Further information about FOI may be found on the Office of the Victorian Information Commissioner website at: <https://ovic.vic.gov.au/> or by accessing the *Freedom of Information Act 1982* at: <https://www.legislation.gov.au/Details/C2018C00263>

FOI requests can be made through Tallangatta Health Service by way of an FOI application form. This can be requested by phoning Tallangatta Health Service on 02 6071 5200 or emailing THS@ths.org.au

Fees and charges are set in accordance with the Freedom of Information (Access Charges) Regulations 2014. As at 1 July 2024 the application fee was \$32.70. Photocopying, Postage, Access and Supervision charges may also apply for release of information.

WORKFORCE INCLUSION POLICY

Tallangatta Health Service is dedicated to fostering a workplace culture that embraces inclusivity, equal opportunity, and diversity. The organisation aims to build a workforce that mirrors the diverse and changing community it serves. By promoting a strong sense of belonging and encouraging individuals to maintain their unique identities, the Health Service enhances participation and inclusion across all levels. Employees are respected and supported regardless of their age, cultural background, ethnicity, abilities, religion, economic status, gender, sexual orientation, or gender identity. This commitment is guided by several strategic documents, including the Diversity, Access and Inclusion Plan 2023–2026, the Gender Equality Action Plan (GEAP) 2021–2025, and the Tallangatta Health Service Reflect Reconciliation Action Plan.

Key highlights of our diversity and inclusion work completed over the past year include:

- Multiple representatives on The Tallangatta & Surrounds Family Violence Committee in 2024
- Workplaces e-learning modules as a part of staff training
- Executive, Board members and senior leaders participated in Aboriginal Cultural Awareness training in February 2025 facilitated by VACCHO (Victorian Aboriginal Community Controlled Health Organisation Inc.).
- Continuing to meet the actions highlighted in our Gender Equality Action Plan, including undertaking Gender Impact Assessments on all new and reviewed programs and requesting and capturing intersectional data of the workforce.
- Appointment of a designated Diversity and Inclusion (D&I) Advisor to meet commitments of GEAP and other D&I strategies for the health service.
- Advocated and attended Towong Shire's "IDAHOBIT 2025 – the International Day Against Homophobia, Biphobia and Transphobia" event on 15th May 2025.
- Roll out of Tallangatta Health Service commissioned aboriginal artwork by Tamara Murray across all branding platforms.

LOCAL JOBS FIRST ACT 2003

Tallangatta Health Service abides by the Victorian Local Jobs First Policy. There were no new contracts commenced during the reporting period to which this policy applied.

NATIONAL COMPETITION POLICY

Tallangatta Health Service ensures that in accordance with government policy, competitive neutrality requirements were met as per the Competitive Neutrality Policy Victoria and subsequent reforms.

OCCUPATIONAL HEALTH AND SAFETY

Health and Wellbeing is paramount, and Tallangatta Health Service has a preventative approach to Occupational Health & Safety and complies with the *Occupational Health & Safety Act 2004*. The organisation monitors its compliance through an Occupational Health and Safety Committee who meets regularly to work together to ensure that we provide and maintain a safe and healthy workplace. The Committee comprises trained Health and Safety representatives, staff representatives and management representatives. The Occupational Health and Safety Committee is complemented and proactively supported by the Staff Health and Wellbeing Committee which focuses on a broad range of initiatives to support the physical and psychological needs of staff.

Tallangatta Health Service's approach to managing workers compensation and injury management is early intervention, collaboration and consultation between stakeholders, a positive reporting culture, and an effective Occupational Health Safety and Environment Committee. Staff injuries and hazards in the workplace are reported and followed up via the Victorian Health Incident Management System (VHIMS). We support our staff through the provision of training to reduce the risk of workplace injury and, if an injury does occur which impacts a staff members' ability to perform their duties, provide a comprehensive return to work program.

In addition to our preventative maintenance program, all Tallangatta Health Service infrastructure undergoes a hazard and risk inspection as per an annual calendar, with action plans placed against any risks identified.

Key trend analysis on occupational health and safety events and resolution is also carried out each month, incorporated into the VHIMS reporting which promotes a diligent and timely coordination of any hazard or event response and governance. Improving awareness with regards to Occupational Violence and Aggression has been a focus this year and will continue to be an area of focus in 2025-26.

OCCUPATIONAL HEALTH AND SAFETY DATA

| OCCUPATIONAL HEALTH AND SAFETY STATISTICS | 2022-23 | 2023-24 | 2024-25 |
|--|-----------|-----------|-----------|
| The number of reported hazards/incidents for the year per 100 FTE | 29.12 | 21.28 | 68.10 |
| The number of 'lost time' standard WorkCover claims for the year per 100 FTE | 4 | 2.66 | 1.72 |
| The average cost per WorkCover claim for the year | \$118,655 | \$290,195 | \$134,034 |

PUBLIC INTEREST DISCLOSURE ACT 2012

The *Public Interest Disclosure Act 2012* (Vic) aims to ensure openness and accountability by encouraging people to make disclosures about improper conduct within the public sector without fear of reprisal, offering them protection when they do so. It provides certain protections for people who make a disclosure, or those who may suffer detrimental action in reprisal for making a disclosure. An essential component of this protection is to ensure that information connected to a protected disclosure, including the identity of a discloser and the contents of that disclosure, is kept confidential. There have been no public interest disclosures made in relation to Tallangatta Health Service under the Act in 2024-25.

The Public Interest Disclosures Policy is available to all staff via our Prompt document management system.

DISCLOSURE REVIEW AND STUDY EXPENSES

Tallangatta Health Service did not undertake any reviews or studies during 2024-25.

SAFE PATIENT CARE ACT 2015

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

SOCIAL PROCUREMENT ACTIVITIES

Tallangatta Health Service is committed to expanding its commitment to Social Procurement. For the reporting year Social Procurement purchasing was very limited. Tallangatta Health Service continues to work with other Health Services in the region to identify and source local social procurement opportunities.

SOCIAL PROCUREMENT FRAMEWORK METRICS 2024-2025

| | |
|--|----------------|
| All suppliers | |
| Number of suppliers | 218 |
| Total spent with suppliers | \$3,045,765.50 |
| Social benefit suppliers | |
| Number of social benefit suppliers | 0 |
| Total spent with social benefit suppliers | \$0 |
| Objective: Opportunities for Victorian Aboriginal people | |
| Outcome: Purchasing from Victorian Aboriginal businesses | |
| Number of Victorian Aboriginal businesses engaged | 0 |
| Total expenditure with Victorian Aboriginal businesses (excl. GST) | \$0 |

PROCUREMENT COMPLAINTS

There were no complaints received in 2024-25 in regard to procurement.

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE

The total ICT expenditure incurred during 2024-25 is \$961,555.97 (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) |
| \$00.00 | \$961,555.97 | \$961,555.97 | \$00.00 |

DETAILS OF CONSULTANCIES (UNDER \$10,000)

In 2024-25, there were three consultancies where the total fees payable were less than \$10,000. The total expenditure incurred during 2024-25 in relation to these consultancies is \$21,000 (excl. GST).

DETAILS OF CONSULTANCIES (VALUED AT \$10,000 OR GREATER)

In 2024-25 there were two consultancies where the total fees payable to the consultant were \$10,000 or greater. The total expenditure incurred during 2024-25 in relation to this consultancy stood at \$35,530 (excl. GST). Details of individual consultancies can be viewed in the Annual Report located at: www.tallangattahealthservice.com.au

| Consultant | Purpose of Consultancy | Start Date | End Date | Total Approved Project Fees (Excl GST) | Expenditure 2024-25 (Excl GST) | Future Expenditure (Excl GST) |
|----------------------------|--|------------|----------|--|--------------------------------|-------------------------------|
| JWP Architects | Architectural services for Transformer application project | Jul 2024 | Nov 2024 | \$16,350 | \$16,350 | N/a |
| Watters Electrical Pty Ltd | Design and specifications for transformer cabling | Jul 2024 | Nov 2024 | \$19,180 | \$19,180 | N/a |

GOVERNMENT ADVERTISING CAMPAIGN

Nil reports

GRANTS AND TRANSFER PAYMENTS

Nil reports

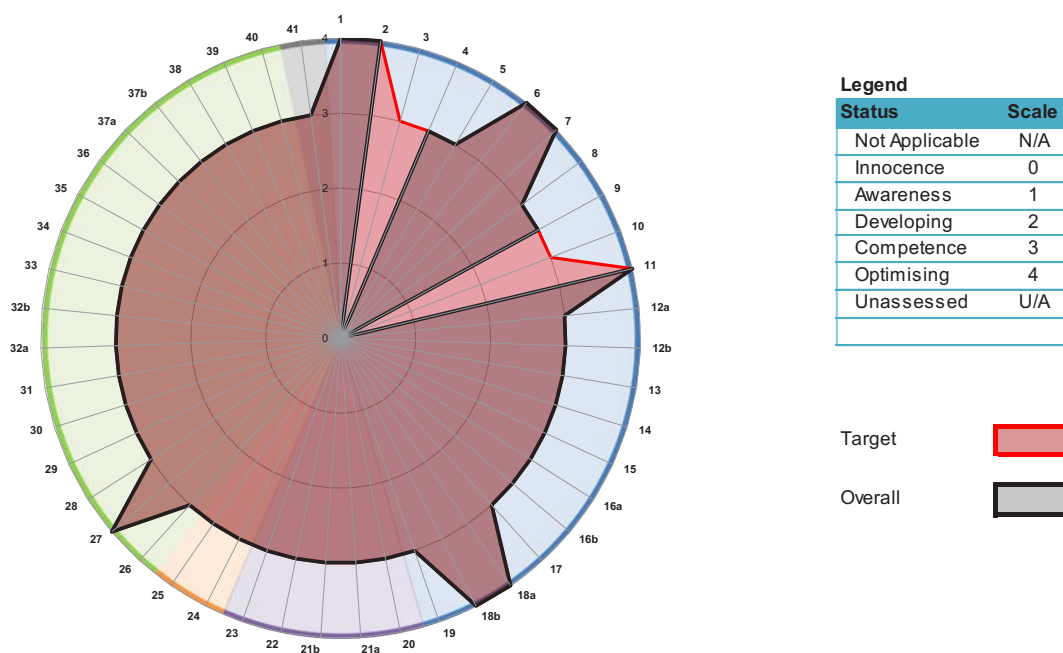
EMERGENCY PROCUREMENT

Tallangatta Health Service has had no emergency procurement to report for the 2024-25 year.

ASSET MANAGEMENT ACCOUNTABILITY FRAMEWORK (AMAF) MATURITY ASSESSMENT

The following sections summarises Tallangatta Health Service assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the DTF website (<https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework>).

Tallangatta Health Service targets maturity rating is 'competent'. This means that the systems and processes of Tallangatta Health Service are fully in place, consistently applied and systematically meeting the AMAF requirement, and includes a continuous improvement process to expand system performance above AMAF minimum requirements.



Requirements 1 to 19 – Leadership and Accountability

Tallangatta Health Service has met and sometimes exceeded the targeted maturity level under the Leadership and Accountability requirement.

Requirements number 3 and 10 are not applicable given that Tallangatta Health Service does not outsource the asset management function.

Requirements 20 to 23 – Planning

Tallangatta Health Service has met the targeted maturity level under the Planning requirement.

Requirements 24 and 25 – Acquisition

Tallangatta Health Service has met the targeted maturity level under the Acquisition requirement.

Requirements 26 to 40 – Operation

Tallangatta Health Service has met and in one occasion exceeded the targeted maturity level under the Operation requirement.

Requirement 41 – Disposal

Tallangatta Health Service has met the targeted maturity level under the Disposal requirement.

OCCUPATIONAL VIOLENCE

| Occupational violence statistics | 2024-2025 |
|--|-----------|
| 1. Workcover accepted claims with an occupational violence cause per 100 FTE | 0 |
| 2. Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked. | 0 |
| 3. Number of occupational violence incidents reported | 30 |
| 4. Number of occupational violence incidents reported per 100 FTE | 26 |
| 5. Percentage of occupational violence incidents resulting in a staff injury, illness or condition | 0 |

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 2024-25.

Lost time – is defined as greater than one day.

Injury, illness or condition – this includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

ADDITIONAL INFORMATION AVAILABLE ON REQUEST

In compliance with the requirements of the Standing Directions 2018 under the *Financial Management Act 1994*, details in respect of the items listed below have been retained by the health service and are available on request to the relevant Ministers, Members of Parliament and the public, subject to the provisions of the *Freedom of Information Act 1982*.

The following information must be retained and made available upon request:

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- details of publications produced by the entity about itself, 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;
- 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;

- k) a list of major committees sponsored by the Health Service, the purposes of each committee and the extent to which the purposes have been achieved; and
- l) details of all consultancies and contractors including:
 - i) consultants/contractors engaged;
 - ii) services provided; and
 - iii) expenditure committed to for each engagement

This information is available on request from:

Tallangatta Health Service Director of Corporate Services

Phone: (02) 6071 5200 Email: THS@ths.org.au

STATEMENT OF PRIORITIES 2024-2025

The Statement of Priorities is the key document of accountability between the Department of Health and the Tallangatta Health Service.

The Purpose of the Statement of Priorities identifies the Victorian Government's priorities and policy directions in the Victorian Department of Health Strategic Plan 2023-27. Tallangatta Health Service's Statement of Priorities contributes to the achievement of the Government's key priorities in 2024-25 through the articulation of the following specific Actions and Deliverables.

STRATEGIC PRIORITIES FOR 2024-2025

In 2024-25 Tallangatta Health Service contributed to the achievement of the Victorian Government's commitments by:

| Excellence in clinical governance | |
|---|---|
| <i>We aim for the best patient experience and care outcomes by assuring safe practice, leadership of safety, an engaged and capable workforce, and continuing to improve and innovate care.</i> | |
| Goal | |
| MA2 Strengthen all clinical governance systems, as per the Victorian Clinical Governance Framework, to ensure safe, high-quality care, with a specific focus on building and maintaining a strong safety culture, identifying, reporting, and learning from adverse events, and early, accurate recognition and management of clinical risk to and deterioration of all patients. | |
| Health Service Deliverables | Achievements/Outcome |
| MA2 Strengthen clinical governance systems that support safer care, including clear recognition, escalation, and addressing risk and preventable harm. | <p>Achieved / Ongoing</p> <p>Commentary:</p> <ul style="list-style-type: none"> - emphasis on 'just' reporting culture - extra toolbox sessions at nurse handover to strengthen understanding - Monthly Care Governance meeting to review audits, case studies, systems and processes with all clinical leaders. |
| MA2 Improve paediatric patient outcomes by implementing the "VICTOR track and trigger" observation chart and escalation system whenever children have observations taken. | <p>Achieved</p> <p>Commentary:</p> <ul style="list-style-type: none"> - VICTOR chart implemented into urgent care |

| Operate within budget | |
|---|---|
| <i>Ensure prudent and responsible use of available resources to achieve optimum outcomes.</i> | |
| Goal | |
| MB1 Develop and implement a health service Budget Action Plan (BAP) in partnership with the Department to manage cost growth effectively to ensure the efficient operation of the health service. | |
| Health Service Deliverables | Achievements/Outcome |
| MB1 Deliver on the key initiatives as outlined in the Budget Action Plan. | <p>Achieved</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Significant reduction in nurse agency expenditure resulting in solid surplus - 12-month campaign of international recruitment to increase registered nurse staffing profile - overall improvement across all recruitment activity - Employer of Choice with flexible work arrangements available. |
| MB1 Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance. | <p>Achieved / Ongoing</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Constant monitoring to enable efficiencies in waste management and to identify benefits. |
| Improving equitable access to healthcare and wellbeing | |
| <p><i>Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering.</i></p> <p><i>Ensure that communities in rural and regional areas have equitable health outcomes irrespective of locality.</i></p> | |
| Goal | |
| MC1 Address service access issues and equity of health outcomes for priority communities, including LGBTIQ+ communities, multicultural communities, people with disability and rural and regional people, including more support for primary, community, home-based and virtual care, and addiction services. | |
| MC4 Expand the delivery of high-quality cultural safety training for all staff to align with the Aboriginal and Torres Strait Islander cultural safety framework. This training should be delivered by independent, expert, community-controlled organisations or a Kinaway or Supply Nation certified Aboriginal business. | |
| Health Service Deliverables | Achievements/Outcome |
| MC1 CEO and executive leadership to drive and be accountable for outcomes in cultural safety and Aboriginal self-determination. | <p>Achieved</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Roadshow program to isolated communities highlighting our services. |

| | |
|---|---|
| MC1 Effective Aboriginal and Torres Strait Islander client and patient identification, including quality improvement processes to continually improve in this area. | <p>Achieved</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Participated in Aboriginal Health Innovation Initiative to develop a health and wellbeing information booklet for Aboriginal consumers. |
| MC4 Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses. | <p>Achieved</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Face to face cultural safety training attended by Board members, Executive and Senior Management - Online training module completed by all staff. |

A stronger workforce

There is an increased supply of critical roles that support safe, high-quality care. Victoria is a world leader in employee experience, with a focus on future roles, capabilities, and professional development. The workforce is regenerative and sustainable, bringing a diversity of skills and experiences that reflect the people and communities it serves. As a result of a stronger workforce, Victorians receive the right care at the right time, closer to home.

Goal

MD1 Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility.

| Health Service Deliverables | Achievements / Outcome |
|---|--|
| MD1 Implement and/or evaluate a new/expanded wellbeing and safety program and its improvement on workforce wellbeing. | <p>Achieved</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Staff Health and Wellbeing Committee established and effective with program of activities - Decrease in Occupational Health and Safety incidents despite increase in EFT (equivalent full time employees) - access to flexible working arrangements for staff - education and training program |

| Moving from competition to collaboration | |
|--|--|
| <i>Share knowledge, information and resources with partner health and wellbeing services and care providers. This will allow patients to experience one health, wellbeing and care system through connected digital health information, evidence, and data flows, enabled by advanced interoperable platforms.</i> | |
| Goal | |
| ME1 Partner with other organisations (e.g. community health, ACCHOs, PHNs, General Practice, and private health) to drive further collaboration and build a more integrated system. | |
| Health Service Deliverables | Achievements / Outcome |
| ME1 Work with the relevant PHN and community health providers to develop integrated service models that will provide earlier care to patients and support patients following hospital discharge. | <p>Achieved / Ongoing</p> <p>Commentary:</p> <ul style="list-style-type: none"> - Member of Hume Health Service Partnership - Close liaison with Albury-Wodonga Health to facilitate patient transfers - Sub contracted Infection Control and Prevention to ensure clinical best practice - Worked with Corryong Health to assist with staffing resources - Assisted Beechworth Health Service in rescoping cost centre reporting structure - Participated in Albury-Wodonga Health Population Health Sub-Committee - Installation of Miya (patient journey software) to improve patient flow across the region |

PART B: PERFORMANCE PRIORITIES

| HIGH QUALITY AND SAFE CARE | | |
|--|---|----------|
| Key performance measure | Target | Actual |
| Infection prevention and control | | |
| Percentage of healthcare workers immunised for influenza | 94% | 98% |
| Adverse events | | |
| Percentage of reported sentinel events for which a root cause analysis (RCA) report was submitted within 30 business days from notification of the event | All RCA reports submitted within 30 business days | N/A |
| Aged care | | |
| Public sector residential aged care services overall star rating | Minimum rating of 3 stars | Achieved |
| Patient experience | | |
| Percentage of patients who reported positive experiences of their hospital stay | 95% | N/A * |
| Aboriginal Health | | |
| The gap between the number of Aboriginal patients who discharged against medical advice compared to non-Aboriginal patients | 0% | N/A** |

*Less than 10 responses were received for the period due to the relative size of the health service

** No Aboriginal patients during the reporting period, or the numerator was less than two or denominator less than ten.

| STRONG GOVERNANCE, LEADERSHIP AND CULTURE | | |
|---|--------|------------------|
| Key performance measure | Target | 2024-2025 Result |
| Organisational Culture | | |
| People Matter Survey – Percentage of staff with an overall positive response to safety culture survey questions | 80% | 82% |

| EFFECTIVE FINANCIAL MANAGEMENT | | |
|--|---|------------------|
| Key performance measure | Target | 2024-2025 Result |
| Finance | | |
| Operating result (\$m) | 0.00 | 0.54 |
| Adjusted current asset ratio | 0.7 or 3% improvement from health service base target | 0.93 |
| Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June | 5% movement in forecast revenue and expenditure forecasts | Not Achieved |

The data included in this annual report was accurate at the time of publication and is subject to validation by official sources from the Department of Health.

PART C: ACTIVITY AND FUNDING

| FUNDING TYPE | 2024-2025 ACTIVITY ACHIEVEMENT | UNITS |
|-----------------------------------|--------------------------------|---------------|
| SMALL RURAL | | |
| Small Rural Primary Health & HACC | 1,329 | Service Hours |
| Small Rural Residential Care | 16,278 | Bed Days |
| Small Rural Health Workforce | 1 | FTE |

TABLE 6: FINANCIAL INFORMATION

| FINANCIAL INFORMATION | | | | | |
|---|-------------|--------------|--------------|--------------|--------------|
| | 2025 \$ | 2024 \$ | 2023 \$ | 2022 \$ | 2021 \$ |
| OPERATING RESULT* | 542,513 | (690,585) | 0 | (93,509) | 23,873 |
| Total revenue | 19,846,075 | 18,280,544 | 16,282,364 | 15,456,926 | 13,162,035 |
| Total expenses | 21,251,507 | (19,864,356) | (17,452,265) | (15,909,472) | (14,365,755) |
| Net result from transactions | (1,405,432) | (1,583,812) | (1,169,901) | (452,546) | (1,203,720) |
| Total other economic flows | 10,107 | 77,645 | (17,440) | 71,467 | (40,507) |
| Net result | (1,415,539) | (1,506,167) | (1,187,341) | (381,079) | (1,244,227) |
| Total assets | 33,822,378 | 33,683,042 | 18,283,396 | 18,726,757 | 16,514,450 |
| Total liabilities | 12,929,692 | 11,374,817 | 9,937,074 | 9,444,166 | 8,249,899 |
| Net assets/Total equity | 20,892,686 | 22,308,225 | 8,346,322 | 9,282,591 | 8,264,551 |
| * The Operating result is the result for which the health service is monitored in its Statement of Priorities | | | | | |

The operating result for the year is a surplus of \$542,513. The surplus is the result of significant reduction in nurse agency expenditure compared to last year as well as the recruitment of five registered nurses from overseas. The surplus is also due to efficiencies in back office functions.

The data included in this annual report was accurate at the time of publication and is subject to validation by official sources from the Department of Health.

TABLE 7: RECONCILIATION OF NET RESULT FROM TRANSACTIONS AND OPERATING RESULT

| | 2024-2025 |
|--|-------------|
| Operating result * | 542,513 |
| Capital purpose income | 364,027 |
| Specific income | 156,601 |
| COVID 19 State Supply Arrangements - Assets received free of charge or for nil consideration under the State Supply | 6,870 |
| State supply items consumed up to 30 June 2025 | (6,870) |
| Assets provided free of charge | - |
| Assets received free of charge | - |
| Expenditure for capital purpose | (226,852) |
| Depreciation and amortisation | (2,241,721) |
| Impairment of non-financial assets | - |
| Finance costs (other) | - |
| Net result from transactions | (1,405,432) |

Bankers 2024-2025

Westpac Banking Corporation

Commonwealth Bank

STAFF ANALYSIS

| Hospitals labour category | JUNE current month FTE | | Average Monthly FTE | |
|---------------------------------|------------------------|--------|---------------------|--------|
| | 2024 | 2025 | 2024 | 2025 |
| Nursing | 51.67 | 57.08 | 47.35 | 54.78 |
| Administration and Clerical | 13.57 | 13.29 | 14.57 | 13.47 |
| Medical Support | 4.48 | 5.05 | 4.89 | 4.71 |
| Hotel and Allied Services | 32.92 | 31.91 | 33.71 | 33.25 |
| Medical Officers | 2.22 | 2.21 | 2.16 | 2.15 |
| Hospital Medical Officers | 0 | 0 | 0 | 0 |
| Sessional Clinicians | 0 | 0 | 0 | 0 |
| Ancillary Staff (Allied Health) | 7.81 | 7.96 | 6.96 | 7.36 |
| TOTAL | 112.67 | 117.50 | 109.64 | 115.72 |

Application of Employment and Conduct Principles

Tallangatta Health Service is committed to the application of the employment and conduct principles and all employees have been correctly classified in workforce data collections.

Environmental Performance

Tallangatta Health Service reports on environmental performance on a regular basis to the Department of Health through the department's Environmental Data Management System, and is a member of Global Green Healthy Hospitals. The table below provides Tallangatta Health Service performance for the 2024-25 financial year.

| ENVIRONMENTAL REPORTING | | | |
|--|---------|-----------|-----------|
| | 2024-25 | 2023-24 | 2022-23 |
| Total greenhouse gas emissions (tonnes CO2e) | | | |
| Total Scope 1 greenhouse gas emissions (tonnes CO2e) | 93.4 | 97 | 92 |
| Total Scope 2 greenhouse gas emissions (tonnes CO2e) | 450.25 | 382 | 378 |
| Total Scope 3 greenhouse gas emissions (tonnes CO2e) | 126.55 | 137 | 160 |
| Net greenhouse gas emissions (tonnes CO2e) | 670.2 | 616 | 630 |
| Electricity production and consumption | | | |
| Electricity Purchased (MWh) | 584.74 | 581 | 550 |
| Electricity Generated (MWh) | 0 | 26 | 35 |
| Greenhouse gas emissions (tonnes CO2e) | 450.25 | 459 | 468 |
| Stationary fuel use | | | |
| Liquefied Petroleum Gas (kL) | 24.07 | 22 | 23 |
| Diesel Oil in Building (kL) | 0.15 | 1.4 | 0.4 |
| Greenhouse gas emissions (tonnes CO2e) | 38 | 38 | 39 |
| Transportation | | | |
| Vehicle Fleet Total energy used [MJ] | 816 | 874 | 770 |
| Greenhouse gas emissions (tonnes CO2e) | 55.5 | 59 | 52 |
| Water Consumption | | | |
| Potable water (millions of litres) | 5.82 | 7.82 | 7.02 |
| Greenhouse gas emissions (tonnes CO2e) | 9.52 | 13.12 | 11.89 |
| Waste and Recycling | | | |
| Total waste generated (kg) | 35,970 | 48,483 | 67,683 |
| Greenhouse gas emissions (tonnes CO2e) | 36.44 | 48.19 | 71.91 |
| Sustainable buildings and infrastructure | | | |
| Tallangatta Hospital NABERS – Energy Rating | 3 Stars | 2.5 Stars | 3.5 Stars |

| FACTORS INFLUENCING ENVIRONMENTAL IMPACTS | | | |
|---|---------|---------|---------|
| | 2024-25 | 2023-24 | 2022-23 |
| Floor space (m2) | 5,282 | 5,282 | 5,282 |
| Separations | 57 | 43 | 35 |
| In-Patient Bed Days | 1,699 | 1,186 | 750 |
| Aged Care Bed Nights | 16,278 | 16,828 | 16,220 |

| BENCHMARKS 2024-25 | | | |
|--|---------|---------|---------|
| | 2024-25 | 2023-24 | 2022-23 |
| Normalised greenhouse gas emissions | | | |
| Emissions per unit of floor space (kgCO ₂ e/m ²) | 111 | 117 | 119 |
| Emissions per unit of separations (kgCO ₂ e/separations) | 10,259 | 14,326 | 18,000 |
| Emissions per occupied bed day (kgCO ₂ e/OBD) | 33 | 34 | 37 |
| Normalised stationary energy consumption | | | |
| Energy per unit of floor space (GJ/m ²) | 0.52 | 0.54 | 0.52 |
| Energy per separation (GJ/Separations) | 62 | 65 | 78 |
| Energy per occupied bed day (GJ/OBD) | 0.30 | 0.15 | 0.16 |
| Normalised water consumption | | | |
| Water per unit of floor space (kL/m ²) | 1.10 | 1.48 | 1.33 |
| Water per separation (kL/Separations) | 102 | 182 | 200 |
| Water per occupied bed day (kL/OBD) | 0.32 | 0.46 | 0.41 |
| Waste and recycling | | | |
| Waste to landfill per patient treated (kg waste/PPT) | 1.56 | 2.05 | 3.24 |
| Recycling rate % | 22% | 24% | 18% |
| Utility expenditure rates | | | |
| Electricity (\$000s) | 140 | 134 | 128 |
| Liquefied Petroleum Gas (\$000s) | 11.63 | 14 | 12 |
| Diesel Oil in Building (\$000s) | 0.26 | 2 | 2 |
| Potable Water (\$000s) | 16.35 | 18 | 18 |
| Normalised utility expenditure rates (Electricity, LPG, Diesel Oil in Buildings and Potable Water) | | | |
| Expenditure per unit of floor space (m ²) | 0.031 | 0.033 | 0.030 |
| Expenditure per separation (\$000's/Separations) | 3.917 | 4.005 | 4.555 |
| Expenditure per occupied bed day (\$000's/OBD) | 9.37 | 0.010 | 0.009 |

ACTIVITY DATA

| Admitted Patients | | Residential Care | |
|---|-------------|--|------------|
| PATIENTS | BED DAYS | PROGRAM | BED DAYS |
| Public | 782 | Permanent Care | 14 481 |
| Private | 198 | Respite Care | 1 800 |
| DVA | 21 | Total Bed Days | 16 281 |
| TAC | 0 | | |
| Worksafe | 0 | | |
| Total Separations | 57 | | |
| Total Bed Days (excl. TCP) | 1 001 | | |
| Transition Care Patients (TCP) | 707 | | |
| CHSP (Commonwealth Home Support Program) / HACC (Home and Community Care) funded Services | | Medical Centre | |
| PROGRAM | HOURS | PROGRAM | VISITS |
| Domestic Assistance | 2 314 | Doctor | 10 932 |
| Personal Care | 218 | Nurse Practitioner | 1 637 |
| Property Maintenance / Garden | 1 024 | Practice Nurse | 2 307 |
| Home Modifications | 150 | Diabetes Educator | 427 |
| Respite | 93 | Total Visits | 15 303 |
| Social Support – Groups | 1 826 | | |
| Social Support – Individual | 396 | | |
| Other Food services | 0 | | |
| District Nursing | 1 095 | | |
| HACC Assessment | 279 | | |
| Meals on Wheels | 904 (Meals) | | |
| Home Care Packages | | Primary Health – Community facing | |
| PROGRAM | HOURS | PROGRAM | HOURS |
| Domestic Assistance | 271 | Counselling / Social Work | 42 |
| Personal Care | 416 | Dietetics | 13 |
| Property Maintenance | 45 | Physiotherapy – Primary | 752 |
| Transport | 133 | Physiotherapy – EPC | 47 |
| Groups | 6 | Physiotherapy – Workcover | 4 |
| District Nursing | 178 | Physiotherapy – NDIS | 36 |
| Physiotherapy/Allied Health | 38 | Physiotherapy – DVA | 0 |
| Exercise Group | 28 | Physiotherapy – HCP | 15 |
| Domestic Assistance | 271 | Occupational Therapy - HCP | 18 |
| | | Exercise Groups – HCP | 37 |
| | | Exercise Groups - Community | 2 316 |
| | | Podiatry | 904 |
| | | | |
| | | Albury Wodonga Health – Short Term Support (STS) and Hospital in the Home (HITH) | |
| | | PROGRAM | HOURS |
| | | Domestic Assistance / Home Care | 16 |
| | | Personal Care / Respite | 6 |
| | | Nursing | 209 |
| | | Property Maintenance | 4 |
| | | Meals on Wheels | 74 (Meals) |

| Brokerage Care | |
|--|--------------|
| PROGRAM | HOURS |
| Domestic Assistance | 221 |
| Personal Care / Respite Care | 124 |
| District Nursing | 56 |
| Nursing HITH (Alfred Health) | 48 |
| Property Maintenance | 35 |
| Social Support - Individual | 61 |
| Social Support - Activity Groups | 0 |
| Meals on Wheels | 250 (Meals) |
| NDIS | |
| PROGRAM | HOURS |
| Includes Domestic Assistance, House & Garden Maintenance, Personal Care, Participate Community, District Nursing Service | 1 657 |
| Physiotherapy | 34 |
| Exercise Group | 66 |

| Intake | |
|--|--------------|
| PROGRAM | HOURS |
| Primary Intake | 188 |
| DVA /VHC | |
| PROGRAM | HOURS |
| Domestic Assistance | 394 |
| Personal Care | 0 |
| Nursing | 148 |
| Property/Garden Maintenance | 37 |
| REGISTERED VOLUNTEERS (as at 30 June) | |
| | HOURS |
| 11 volunteers | 134 |
| COMMUNITY CARE | |
| PROGRAM | HOURS |
| Service Planning of Care /Intake | 670 |
| Service Provision Review | 169 |

Services available to TAC and WORKCOVER, but not utilised during this period: Domestic Assistance, Personal Care, Nursing, Property / Garden Maintenance

Highlights During the Year

Strategic Priority 1- Our Care is relevant, safe, high quality, and responsive

Vaccination program (COVID-19 and Influenza) for Staff and Residents

Outreach programs to deliver rehabilitation for Osteoarthritis

Consistent access to General Practitioners in Medical Centre

Increased occupancy in Acute and Aged Care

Star Ratings for Aged Care: 4 for Lakeview and 4 for Bolga Court

Successful accreditation against National Safety and Quality Standards

4M's Model of Care for Older Persons

Implementation of Aged Care Royal Commission requirements

Strategic Priority 2 - Our Infrastructure is planned for future needs

Renovation of Bolga Court Dining Room

Introduction of Bain-Marie lunch service in Aged Care dining rooms

Power and lighting connected to Community Garden

Installation of CCTV to all entry and exit points

Implementation of MIYA software to improve patient transfers

New Aged Care furniture for outdoor living and indoor dining

Roll out of Live Hire recruitment platform

New decking in Acute

Landscaping works to Bolga Court

Strategic Priority 3 - Our Partnering with community cultivates connections

Supported Winter Solstice event in Community Garden

Actively engaging with Resident Reference Group

Engagement with community through Roadshows and Tallangatta Expo

Increase in community participation in Consumer Engagement Advisory Group

Community bus trips

Christmas in July festivities

School and Kindergarten visits to Aged Care

Resident entries and visit to Tallangatta Agricultural Show

Strategic Priority 4 - Our Workforce is adaptive, skilled and compassionate

Aboriginal Cultural Safety training for Board Directors and Managers

Increased participation and improved outcomes from People Matter Survey

Regular Staff Health and Wellbeing Initiatives

Increase in nursing student placements

Traineeships completed with successful outcomes

EEN to RN transition programs

Independent Auditor's Report

To the Board of Tallangatta Health Service

| | |
|--|--|
| Opinion | <p>I have audited the financial report of Tallangatta Health Service (the health service) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2025 • 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 material accounting policy information • 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 2025 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 – Simplified Disclosures.</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 (and Independence Standards)</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 – Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p> |

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
2 September 2025

Simone Bohan
as delegate for the Auditor-General of Victoria

TALLANGATTA HEALTH SERVICE

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

The attached financial statements for Tallangatta Health Service have been prepared in accordance with Standing 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 2025 and the financial position of Tallangatta Health Service at 30 June 2025.

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

We authorise the attached financial statements for issue on the 29th of August 2025.



A. Beath

Board Member

Tallangatta
29 August 2025



V. Pitcher

Accountable Officer

Tallangatta
29 August 2025



F. Ramjaun

**Chief Finance & Accounting
Officer**

Tallangatta
29 August 2025

TALLANGATTA HEALTH SERVICE

COMPREHENSIVE OPERATING STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

| | Note | 2025 \$ | 2024 \$ |
|--|-------------|---------------------|---------------------|
| Revenue and income from transactions | | | |
| Revenue from contracts with customers | 2.1 | 9,705,033 | 9,579,728 |
| Other sources of income | 2.1 | 9,734,507 | 8,377,836 |
| Non-operating activities | | 406,535 | 322,980 |
| Total revenue and income from transactions | | 19,846,075 | 18,280,544 |
| Expenses from transactions | | | |
| Employee expenses | 3.1 | (15,276,475) | (15,167,824) |
| Depreciation and amortisation | 4.1(a), 4.2 | (2,241,721) | (1,676,768) |
| Other operating expenses | 3.1 | (3,733,311) | (3,019,764) |
| Total expenses from transactions | | (21,251,507) | (19,864,356) |
| Net result from transactions - net operating balance | | (1,405,432) | (1,583,812) |
| Other economic flows included in net result | | | |
| Net gain/(loss) on sale of non-financial assets | | 6,336 | 30,382 |
| Other gain/(loss) from other economic flows | | (16,443) | 47,263 |
| Total other economic flows included in net result | | (10,107) | 77,645 |
| Net result | | (1,415,539) | (1,506,167) |
| Other economic flows - other comprehensive income | | | |
| Items that will not be reclassified to net result | | | |
| Changes in property, plant and equipment revaluation surplus | | - | 15,468,070 |
| Total other comprehensive income | | - | 15,468,070 |
| Comprehensive result | | (1,415,539) | 13,961,903 |

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

TALLANGATTA HEALTH SERVICE

BALANCE SHEET AS AT 30 JUNE 2025

| | Note | 2025 \$ | 2024 \$ |
|---|--------|-------------------|-------------------|
| Financial assets | | | |
| Cash and cash equivalents | 6.1 | 9,903,425 | 7,971,589 |
| Receivables | 5.1 | 1,045,606 | 942,275 |
| Total financial assets | | 10,949,031 | 8,913,864 |
| Non-financial assets | | | |
| Prepaid expenses | | 220,796 | 180,066 |
| Property, plant and equipment | 4.1 | 22,652,551 | 24,588,479 |
| Intangible assets | | - | 633 |
| Total non-financial assets | | 22,873,347 | 24,769,178 |
| TOTAL ASSETS | | 33,822,378 | 33,683,042 |
| Liabilities | | | |
| Payables | 5.2 | 1,784,042 | 1,318,133 |
| Borrowings | | 437,674 | 485,429 |
| Employee benefits | 3.1(b) | 3,121,448 | 2,827,018 |
| Other liabilities | 5.3 | 7,586,528 | 6,744,237 |
| Total liabilities | | 12,929,692 | 11,374,817 |
| NET ASSETS | | 20,892,686 | 22,308,225 |
| EQUITY | | | |
| Property, plant and equipment revaluation surplus | | 29,259,376 | 29,259,376 |
| Restricted specific purpose reserve | | 37,284 | 24,780 |
| Contributed capital | | 7,420,722 | 7,420,722 |
| Accumulated deficit | | (15,824,696) | (14,396,653) |
| TOTAL EQUITY | | 20,892,686 | 22,308,225 |

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

TALLANGATTA HEALTH SERVICE

CASH FLOW STATEMENT

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

| | Notes | 2025 \$ | 2024 \$ |
|--|-------|---------------------|---------------------|
| Cash Flows from operating activities | | | |
| Operating grants from State Government | | 8,377,413 | 7,414,493 |
| Operating grants from Commonwealth Government | | 6,830,627 | 6,519,200 |
| Capital grants from State Government | | 32,342 | (397,851) |
| Patient and resident fees received | | 1,959,885 | 1,695,271 |
| GST received from ATO | | 2,118 | 191,735 |
| Interest received | | 406,535 | 322,980 |
| Other receipts | | 1,960,325 | 1,700,128 |
| Total Receipts | | 19,569,245 | 17,445,956 |
| Payments to employees | | (14,852,421) | (14,835,485) |
| Payments to suppliers and consumables | | (212,958) | (757,639) |
| Cash outflow for leases | | - | - |
| Other payments | | (3,067,742) | (2,424,309) |
| Total Payments | | (18,133,121) | (18,017,433) |
| Net Cash Flows from/(used in) Operating Activities | | 1,436,124 | (571,477) |
| Cash Flows from Investing Activities | | | |
| Purchase of Non-Financial Assets | | (305,160) | (1,406,180) |
| Proceeds from Sale of Non-Financial Assets | | 6,336 | 30,382 |
| Net Cash Flows from/(used in) Investing Activities | | (298,824) | (1,375,798) |
| Cash Flows from Financing Activities | | | |
| Receipt of Accommodation Deposits | | 3,366,093 | 2,591,205 |
| Repayment of Accommodation Deposits | | (2,440,060) | (670,001) |
| Repayment of Other Monies Held in Trust | | (83,742) | (41,514) |
| Receipt of Borrowings | | - | 203,345 |
| Repayment of Borrowings | | (47,755) | - |
| Net Cash Flows from /(used in) Financing Activities | | 794,536 | 2,083,035 |
| Net Increase/(Decrease) in Cash and Cash Equivalents Held | | 1,931,836 | 135,760 |
| Cash and Cash Equivalents at Beginning of Year | | 7,971,589 | 7,835,829 |
| Cash and Cash Equivalents at End of Year | 6.1 | 9,903,425 | 7,971,589 |

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

TALLANGATTA HEALTH SERVICE

STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR ENDED 30 JUNE 2025

| | Note | Property, Plant and Equipment Revaluation Surplus \$ | Restricted Specific Purpose Reserve \$ | Contributed Capital \$ | Accumulated Deficit \$ | Total \$ |
|---|------|---|--|------------------------------|------------------------------|-------------------|
| Balance at 30 June 2023 | | 13,791,306 | 429,488 | 7,420,722 | (13,295,194) | 8,346,322 |
| Net Result for the year | | - | - | - | (1,506,167) | (1,506,167) |
| Other Comprehensive Income for the year | | 15,468,070 | - | - | - | 15,468,070 |
| Transfer from/(to) Accumulated Deficit | | - | (404,708) | - | 404,708 | - |
| Balance at 30 June 2024 | | 29,259,376 | 24,780 | 7,420,722 | (14,396,653) | 22,308,225 |
| Net Result for the year | | - | - | - | (1,415,539) | (1,415,539) |
| Other Comprehensive Income for the year | | - | - | - | - | - |
| Transfer from/(to) Accumulated Deficit | | - | 12,504 | - | (12,504) | - |
| Balance at 30 June 2025 | | 29,259,376 | 37,284 | 7,420,722 | (15,824,696) | 20,892,686 |

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

TALLANGATTA HEALTH SERVICE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Structure

1.1 Basis of preparation

1.2 Material accounting estimates and judgements

1.3 Reporting entity

1.4 Economic dependency

Note 1: About this Report

These financial statements represent the consolidated financial statements of Tallangatta Health Service and its controlled entities for the year ended 30 June 2025.

Tallangatta Health Service is a not-for-profit entity established as a public agency in Nov 1999 under the Health Services Act 1998 (Vic). A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

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 AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (AASB 1060) and Financial Reporting Direction 101 Application of Tiers of Australian Accounting Standards (FRD 101).

Tallangatta Health Service is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. Tallangatta Health Service's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Tallangatta Health Service is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These general purpose financial statements have been prepared in accordance with the FMA and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AASs paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

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

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

The financial statements have been prepared on a going concern basis (refer to note 1.4 Economic Dependency).

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Tallangatta Health Service on 29 Aug 2025.

TALLANGATTA HEALTH SERVICE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

Note 1.2: Material accounting estimates and judgements

Management make estimates and judgements when preparing the financial statements.

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

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

The material accounting judgements and estimates used, and any changes thereto, are disclosed within the relevant accounting policy.

Note 1.3: Reporting Entity

The financial statements include all the controlled activities of Tallangatta Health Service. Its principal address is:
Barree Street
Tallangatta, Victoria, 3700

Note 1.4: Economic Dependency

Tallangatta Health Service is a public health service governed and managed in accordance with the Health Services Act 1988 and its results form part of the Victorian General Government consolidated financial position. Tallangatta Health Service provides essential services and is predominantly dependent on the continued financial support of the State Government, particularly the Department of Health, and the Commonwealth funding via the National Health Reform Agreement (NHRA). The State of Victoria plans to continue Tallangatta Health Services operations and on that basis, the financial statements have been prepared on a going concern basis.

Note 2: Funding delivery of our services

Tallangatta Health Service's overall objective is to provide quality health service that support and enhance the wellbeing of all Victorians. Tallangatta Health Service is predominantly funded by grant funding for the provision of outputs. Tallangatta Health Service also receives

Structure

2.1 Revenue and Income from Transactions

Note 2.1: Revenue and income from transactions

| | | Total 2025 \$ | Total 2024 \$ |
|---|--------|------------------------------|------------------------------|
| Revenue from contracts with customers | 2.1(a) | 9,705,033 | 9,579,728 |
| Other sources of income | 2.1(b) | 9,734,507 | 8,377,836 |
| Total revenue and income from transactions | | 19,439,540 | 17,957,564 |

Note 2.1(a): Revenue from contracts with customers

| | Total 2025 \$ | Total 2024 \$ |
|--|------------------------------|------------------------------|
| Government Grants (Commonwealth) - Operating | 6,953,742 | 6,917,849 |
| Patient and Resident Fees | 1,896,906 | 1,771,302 |
| Medical Centre Income | 854,385 | 890,577 |
| Total Revenue from Contracts with Customers | 9,705,033 | 9,579,728 |

How we recognise revenue from contracts with customers

Government grants

Revenue from government operating grants that are enforceable and contain sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15.

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

This policy applies to each of Tallangatta Health Service's revenue streams, with information detailed below relating to Tallangatta Health Service's material revenue streams:

| Government Grant | Performance Obligation |
|---|--|
| Small Rural Health and Nursing Home State Support | The performance obligation for this grant is the provision of acute and residential aged care services. Revenue is recognised proportionately over the period of the funding which is usually for a financial year. |
| Commonwealth Funding for Residential Aged Care | The performance obligation for this grant is the provision of residential aged care services. Revenue is recognised on a daily basis as the delivery of services to residents is incurred. |
| Commonwealth CHSP | The Commonwealth Home Support Program provides entry level support for older people who need help to stay at home. Tallangatta Health Service is required to perform a set number of unit deliveries. Revenue is recognised on as the delivery of services under the funding arrangement is incurred |

Patient and resident fees

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

Medical Centre Income

The performance obligations related to medical centre income are the provision of health services when an appointment is made to utilise the services of the medical centre. Revenue is recognised as these performance obligations are met, and is usually invoiced at the completion of the appointment.

Note 2.1(b): Other sources of income

| Note | Total 2025 \$ | Total 2024 \$ |
|---|---------------------|---------------------|
| Government Grants (State) - Operating | 8,577,011 | 7,386,077 |
| Government Grants (State) - Capital | 32,342 | 31,553 |
| Capital Donations | 21,170 | 2,700 |
| Assets Received Free of Charge or for Nominal Consideration | 6,870 | 93,839 |
| Other Income from Operating Activities | 1,097,114 | 863,667 |
| Total other sources of income | 9,734,507 | 8,377,836 |

How we recognise other sources of income

Government grants

Tallangatta Health Service recognises income of not-for-profit entities under AASB 1058 where it has been earned under arrangements that are either not enforceable or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations or that are not enforceable, is recognised when Tallangatta Health Service has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Tallangatta Health Service recognises any related contributions by owners, increases in liabilities, decreases in assets or revenue (related amounts) in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 Contributions
- revenue or contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16 Leases
- a financial instrument, in accordance with AASB 9 Financial Instruments
- a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

Capital grants

Where Tallangatta Health Service receives a capital grant it recognises a liability, equal to the financial asset received less amounts recognised under other Australian Accounting Standards.

Income is recognised in accordance with AASB 1058 progressively as the asset is constructed which aligns with Tallangatta 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.

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 costs associated with the provision of services are disclosed.

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1: Expenses incurred in the delivery of services

| | | Total 2025 | Total 2024 |
|--|-------------|-----------------------|-----------------------|
| | Note | \$ | \$ |
| Employee expenses | 3.1(a) | 15,276,475 | 15,167,824 |
| Other Operating expenses | 3.1(b) | 3,733,311 | 3,019,764 |
| Total expenses incurred in the delivery of services | | 19,009,786 | 18,187,588 |

Note 3.1(a) Employee expenses

| | Total 2025 | Total 2024 |
|---|-----------------------|-----------------------|
| | \$ | \$ |
| Salaries and Wages | 12,865,183 | 11,651,430 |
| Defined contribution superannuation expense | 1,374,006 | 1,183,807 |
| Agency Expenses | 701,270 | 2,019,258 |
| Workcover Premium | 336,016 | 313,329 |
| Total Employee Expenses | 15,276,475 | 15,167,824 |

How we recognise employee expenses

Employee expenses include salaries and wages, fringe benefits tax, leave entitlements, termination payments, WorkCover payments and agency expenses.

The amount recognised in relation to superannuation is employer contributions for members of defined contribution superannuation plans that are paid or payable during the reporting period.

Note 3.1(b) Employee-related provisions

| | Total 2025 | Total 2024 |
|---|-----------------------|-----------------------|
| | \$ | \$ |
| Current Employee Benefits and Related On-Costs | | |
| Accrued Days Off | 26,805 | 34,700 |
| Annual Leave | 1,283,119 | 1,236,870 |
| Long Service Leave | 877,064 | 750,160 |
| Provisions Related to Employee Benefit On-Costs | 314,498 | 260,564 |
| Total Current Employee Benefits and Related On-Costs | 2,501,486 | 2,282,294 |
| Non-Current Employee Benefits and Related On-Costs | 540,353 | 479,646 |
| Conditional Long Service Leave | 79,609 | 65,078 |
| Provisions related to Employee Benefit On-Costs | 619,962 | 544,724 |
| Total Non-Current Employee Benefits and Related On-Costs | 3,121,448 | 2,827,018 |
| Total Employee Benefits and Related On-Costs | | |

How we recognise employee-related benefits

Employee related provisions are accrued for employees in respect of accrued days off, annual leave and long service leave, for services rendered to the reporting date.

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

Annual leave and accrued days off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because Tallangatta Health Service does not have an unconditional right to defer settlement 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 Tallangatta Health Service expects to wholly settle within 12 months; and
- Present value – if Tallangatta 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 Tallangatta 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 Tallangatta Health Service expects to wholly settle within 12 months; and
- Present value – if Tallangatta Health Service does not expect to wholly settle within 12 months.

Provisions

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Note 3.1(c) Other operating expenses

| | Total 2025 \$ | Total 2024 \$ |
|--|------------------------------|------------------------------|
| Other operating expenses | | |
| Drug Supplies | 17,762 | 18,410 |
| Medical and Surgical Supplies (including Prostheses) | 202,066 | 179,933 |
| Fuel, Light, Power and Water | 200,700 | 195,365 |
| Repairs and Maintenance | 352,763 | 206,347 |
| Maintenance Contracts | 94,142 | 80,338 |
| Medical Indemnity Insurance | 19,984 | 16,877 |
| Other operating expenses | 2,845,894 | 2,322,494 |
| Total Other Operating Expenses | 3,733,311 | 3,019,764 |

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.

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Note 4: Material assets to support service delivery

Tallangatta 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 Tallangatta Health Service to be utilised for delivery of services.

Structure

4.1 Property, plant and equipment

4.2 Depreciation and amortisation

Note 4.1: Property, plant and equipment

| | Gross carrying amount | | Accumulated depreciation | | Net carrying amount | |
|---|-----------------------|-------------------|--------------------------|--------------------|---------------------|-------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Land at fair value - Freehold | 1,708,000 | 1,708,000 | (23,984) | - | 1,684,016 | 1,708,000 |
| Buildings at fair value | 21,243,726 | 21,178,000 | (1,939,286) | - | 19,304,440 | 21,178,000 |
| Plant, equipment and vehicles at fair value | 4,398,147 | 4,240,496 | (3,148,865) | (2,982,492) | 1,249,282 | 1,258,004 |
| Right-of-use assets | 539,906 | 528,705 | (125,093) | (84,230) | 414,813 | 444,475 |
| Total property, plant and equipment | 27,889,779 | 27,655,201 | (5,237,228) | (3,066,722) | 22,652,551 | 24,588,479 |

How we recognise Property, Plant and Equipment

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. 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.

Note 4.1(a) Reconciliation of the carrying amounts of each class of asset

| Note | Land | Buildings | Plant, equipment and vehicles | Right-of-Use assets | Total |
|--------------------------------|------------------|-------------------|-------------------------------------|------------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Balance at 1 July 2023 | 1,341,728 | 7,017,346 | 806,834 | 223,751 | 9,389,659 |
| Additions | 60,789 | 427,333 | 641,844 | 276,066 | 1,406,032 |
| Revaluation Increment | 329,029 | 15,139,040 | - | - | 15,468,069 |
| Depreciation | (23,546) | (1,405,719) | (190,674) | (55,342) | (1,675,281) |
| Balance at 30 June 2024 | 1,708,000 | 21,178,000 | 1,258,004 | 444,475 | 24,588,479 |
| Additions | - | 65,726 | 198,992 | 41,075 | 305,793 |
| Disposals | - | - | - | - | - |
| Depreciation | (23,984) | (1,939,286) | (207,714) | (70,737) | (2,241,721) |
| Balance at 30 June 2025 | 1,684,016 | 19,304,440 | 1,249,282 | 414,813 | 22,652,551 |

Fair value assessments have been performed for all classes of assets in this purpose group and the decision was made that the movements were not material (less than or equal to 10%). As such, an independent revaluation was not required per FRD 103. In accordance with FRD 103, Tallangatta Health Service has elected to apply the practical expedient in FRD 103 Non-Financial Physical Assets and has therefore not applied the amendments to AASB 13 Fair Value Measurement. The amendments to AASB 13 will be applied at the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Tallangatta Health Service's revaluation cycle, or of there is a managerial revaluation before the next scheduled valuation.

Note 4.2: Depreciation and Amortisation

How we recognise depreciation

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

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

How we recognise amortisation

Amortisation is the systematic allocation of the depreciable amount of an asset over its useful life.

Useful lives of non-current assets

| | 2025 | 2024 |
|---|----------------|----------------|
| Buildings | 20 - 100 years | 20 - 100 years |
| Leasehold buildings | 2 - 60 years | 2 - 60 years |
| Plant, equipment and vehicles (including leased assets) | 3 - 10 years | 3 - 10 years |

Note 5: Other Assets and Liabilities

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

Structure

5.1 Receivables

5.2 Payables

5.3 Other liabilities

Note 5.1: Receivables

| | Total 2025 | Total 2024 |
|---|---------------|------------------|
| Current | | |
| Contractual | Note | \$ |
| Inter Hospital Debtors | | 38,986 |
| Trade Debtors | | 262,557 |
| Patient Fees | | 48,165 |
| Accrued Revenue | | 41,654 |
| Total contractual receivables | | 391,362 |
| Statutory | | |
| GST Receivable | | 34,839 |
| Total statutory receivables | | 34,839 |
| Total current receivables | | 426,201 |
| Non-Current | | |
| Contractual | | |
| Long Service Leave - Department of Health | | 619,405 |
| Total non-current receivables | | 619,405 |
| Total receivables | | 1,045,606 |
| <i>(i) Financial assets classified as receivables</i> | | |
| Total receivables | | 1,045,606 |
| GST receivable | | (34,839) |
| Total financial assets classified as receivables | 7.1 | 905,318 |

How we recognise receivables

Receivables consist of:

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

Statutory receivables, including 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.

Note 5.2: Payables

Current

Contractual

| | Note | Total 2025 \$ | Total 2024 \$ |
|---|-------------|------------------------------|------------------------------|
| Trade Creditors | | 866,895 | 388,284 |
| Accrued Salaries and Wages | | 610,372 | 464,305 |
| Accrued Expenses | | 92,750 | 84,890 |
| Deferred Capital Grant Income | | - | 37,386 |
| Amounts Payable to Governments and Agencies | | 214,025 | 343,268 |
| Total contractual payables | | 1,784,042 | 1,318,133 |

(i) Financial liabilities classified as payables

| | | | |
|--|-----|-----------|-----------|
| Total payables | | 1,784,042 | 1,318,133 |
| Deferred Capital Grant Income | | - | (37,386) |
| Total Financial Liabilities classified as payables | 7.1 | 1,784,042 | 1,280,747 |

How we recognise payables and contract liabilities

Payables consist of:

- contractual payables, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to Tallangatta Health Service prior to the end of the financial year that are unpaid.

The normal credit terms for accounts payable are usually Nett 30 days.

Note 5.3: Other Liabilities

Current monies held in trust

| | Note | Total 2025 \$ | Total 2024 \$ |
|---|-------------|------------------------------|------------------------------|
| Refundable Accommodation Deposits | | 7,586,528 | 6,660,495 |
| Other Monies | | - | 83,742 |
| Total current monies held in trust | | 7,586,528 | 6,744,237 |

Monies Held in Trust is represented by the following assets:

| | | | |
|--------------|-----|------------------|------------------|
| Cash Assets | 6.1 | 7,586,528 | 6,744,237 |
| Total | | 7,586,528 | 6,744,237 |

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 the 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 Tallangatta Health Service during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of Tallangatta Health Service.

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

Structure

6.1 Cash and cash equivalents

Note 6.1: Cash and Cash Equivalents

| | Total 2025 | Total 2024 |
|---|-----------------------|-----------------------|
| Note | \$ | \$ |
| Cash on Hand (excluding monies held in trust) | 200 | 200 |
| Cash at Bank (excluding monies held in trust) | 575,709 | 497,234 |
| Cash at Bank - CBS (excluding monies held in trust) | 1,740,988 | 813,660 |
| Total cash held for operations | 2,316,897 | 1,311,094 |
| Cash at Bank - CBS (monies held in trust) | 7,586,528 | 6,660,495 |
| Total cash held as monies in trust | 7,586,528 | 6,660,495 |
| Total Cash and Cash Equivalents | 9,903,425 | 7,971,589 |

7.1

Note 7: Financial instruments, contingencies and valuation judgements

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

Structure

7.1 Financial instruments

7.2 Contingent assets and contingent liabilities

7.3 Fair Value Determination

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 Tallangatta 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 | Carrying amount \$ | Total interest income/ (expense) \$ |
|--|------|--------------------------|--|
| 30 June 2025 | | | |
| Financial assets at amortised cost | | | |
| Cash and cash equivalents | 6.2 | 9,903,425 | 406,535 |
| Receivables | 5.1 | 1,010,767 | - |
| Total financial assetsⁱ | | 10,914,192 | 406,535 |
| Financial | | | |
| Payables | 5.2 | 1,784,042 | - |
| Borrowings | 6.1 | 437,674 | (13,714) |
| Other financial liabilities - Refundable | | 7,586,528 | (19,922) |
| Accommodation Deposits | 5.3 | - | - |
| Other financial liabilities - patient monies held in | | - | - |
| Total financial liabilitiesⁱ | | 9,808,244 | (33,636) |
| 30 June 2024 | | | |
| Financial assets at amortised cost | | | |
| Cash and cash equivalents | 6.1 | 7,971,589 | 322,980 |
| Receivables | 5.1 | 905,318 | - |
| Total financial assetsⁱ | | 8,876,907 | 322,980 |
| Financial | | | |
| Payables | 5.3 | 1,280,747 | - |
| Borrowings | | 485,429 | (6,931) |
| Other financial liabilities - Refundable | 5.3 | 6,660,495 | (7,655) |
| Accommodation Deposits | | 83,742 | - |
| Other financial liabilities - patient monies held in trust | | - | - |
| Total financial liabilitiesⁱ | | 8,510,413 | (14,586) |

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

How we categorise financial instruments

Financial assets at amortised cost

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

- the assets are held by Tallangatta 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 subsequently measured at amortised cost using the effective interest method less any impairment.

Tallangatta Health Service recognises the following assets in this category:

- cash equivalents;
- receivables (excluding statutory receivables); and

Categories of financial liabilities

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.

Tallangatta Health Service recognises the following liabilities in this category:

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

Derecognition of financial assets

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

- the rights to receive cash flows from the asset have expired or
- Tallangatta 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
- Tallangatta 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 Tallangatta Health Service has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Tallangatta 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, Tallangatta 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: Contingent assets and contingent liabilities

At balance date, the Board are not aware of any contingent assets or liabilities

Note 7.3: 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
- Right-of-use assets

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

Valuation hierarchy

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

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

Tallangatta Health Service determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is material 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.

Tallangatta 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 Tallangatta Health Service's independent valuation agency for property, plant and equipment.

Fair value determination: non-financial physical assets

AASB 2010-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F *Australian Implementation Guidance for Not-for-Profit Public Sector Entities*. Appendix F explains and illustrates the application of the principals in AASB 13 on developing unobservable inputs and the application of the cost approach. These clarifications are mandatorily applicable annual reporting periods beginning on or after 1 January 2024. FRD 103 permits Victorian public sector entities to apply Appendix F of AASB 13 in their next scheduled formal asset revaluation or interim revaluation process (whichever is earlier).

The last scheduled full independent valuation of all of Tallangatta Health Service's non-financial physical assets was performed by VGV on 30 June 2024. The annual fair value assessment for 30 June 2025 using VGV indices does not identify material changes in value. In accordance with FRD 103, Tallangatta Health Service will reflect Appendix F in its next scheduled formal revaluation on 30 June 2029 or interim revaluation process (whichever is earlier). All annual fair value assessments thereafter will continue compliance with Appendix F.

For all assets measured at fair value, Tallangatta Health Service considers the current use as its highest and best use.

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. From this analysis, an appropriate rate per square metre has been applied to the asset.

Specialised Land and Specialised Buildings

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

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

The market approach is also used for specialised land and specialised buildings although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement and considers the use of the asset that is physically possible, legally permissible and financially feasible.

For Tallangatta Health Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Vehicles

Vehicles are valued using the current replacement cost method. Tallangatta 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 experienced fleet managers in Tallangatta Health Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Furniture, fittings, plant and equipment

Furniture, fittings, plant and equipment (including medical equipment, computers and communication equipment) are held at fair value. When plant and equipment is specialised in use, such that it is rarely sold, fair value is determined using current replacement cost method.

Significant assumptions

| Asset class | Valuation technique | Significant assumption | Range (weighted average) |
|--|-----------------------------------|--|--|
| Specialised land | Market approach | Community Service Obligations adjustment | 20% |
| Specialised buildings | Current replacement cost approach | Cost per square metre Useful life | \$1,000 - \$1,500/m ² 7-22 years (12 years) |
| Vehicles | Current replacement cost approach | Cost per unit Useful life | \$9,000 - \$10,000 3 - 5 years (3 years) |
| Plant, equipment, furniture and fittings | Current replacement cost approach | Cost per unit Useful life | \$3,000 - \$4,000 5 - 10 years (7 years) |

Note 8: Other Disclosures

includes additional

Structure

8.1 Responsible persons disclosure

8.2 Remuneration of executives

8.3 Related parties

8.4 Remuneration of auditors

8.5 Events occurring after the balance sheet date

8.6 Joint arrangements

Note 8.1: 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.

| Responsible Minister | Period | |
|---|------------|------------|
| | From | To |
| The Honourable Mary-Anne Thomas MP: | | |
| Minister for Health | 1/07/2024 | 30/06/2025 |
| Minister for Ambulance Services | 1/07/2024 | 30/06/2025 |
| Former Minister for Health Infrastructure | 1/07/2024 | 19/12/2024 |
| The Honourable Ingrid Stitt MP: | | |
| Minister for Mental Health | 1/07/2024 | 30/06/2025 |
| Minister for Ageing | 1/07/2024 | 30/06/2025 |
| The Honourable Lizzy Blandthorn MP: | | |
| Minister for Children | 1/07/2024 | 30/06/2025 |
| Minister for Disability | 1/07/2024 | 30/06/2025 |
| The Honourable Melissa Horne MP: | | |
| Minister for Health Infrastructure | 19/12/2024 | 30/06/2025 |

Governing Boards

| | | |
|---|-----------|------------|
| M. McDade (Chair) (On leave from Feb 2025 to August 2025) | 1/07/2024 | 30/06/2025 |
| B. Nolan-Cook | 1/07/2024 | 30/06/2025 |
| M. Buultjens | 1/07/2024 | 30/06/2025 |
| R. Fry | 1/07/2024 | 30/06/2025 |
| A. Beath (Acting Chair) | 1/07/2024 | 30/06/2025 |
| S. Petzke | 1/07/2024 | 30/06/2025 |
| S. Hams | 1/07/2024 | 30/06/2025 |
| A. Solly | 1/07/2024 | 30/06/2025 |
| D. Attard | 1/07/2024 | 30/06/2025 |

Accountable Officer

| | | |
|------------|-----------|------------|
| V. Pitcher | 1/07/2024 | 30/06/2025 |
|------------|-----------|------------|

Remuneration of Responsible Persons

The number of Responsible persons are shown in their relevant income bands;

| | 2025 No. | 2024 No. |
|--|-------------------|-------------------|
| \$0 - \$9,999 | 9 | 8 |
| \$170,000 - \$179,999 | - | 1 |
| \$190,000 - \$199,999 | 1 | - |
| Total numbers | 10 | 9 |
| Total Remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to: | \$ 259,909 | \$ 212,223 |

Amounts relating to the Governing Board Members and Accountable Officer of Tallangatta Health Service's controlled entities are disclosed in their own financial statements. Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

Note 8.2: Remuneration of Executives

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

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis.

| Remuneration of Executive Officers (including Key Management Personnel disclosed in Note 8.3) | Total Remuneration 2025 \$ | Total Remuneration 2024 \$ |
|--|---|---|
| Total remuneration (i) | 645,698 | 498,989 |
| Total number of executives | 3 | 3 |
| Total annualised employee equivalent (ii) | 3.00 | 3.00 |

Notes

(i) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Tallangatta Health Service under AASB 124 *Related Party Disclosures* and are also reported within Note 8.4 Related parties.

(ii) Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.

Note 8.3: Related Parties

Tallangatta 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;
- Cabinet ministers (where applicable) and their close family members;
- Jointly Controlled Operation – A member of the Hume Rural Health Alliance; and
- all hospitals and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

Significant transactions with government-related entities

Tallangatta Health Service received funding from the DH of \$8.527 million (2024: \$7.418 million) and indirect contributions of \$82,336 (2024: \$79,549). Balances outstanding relating to Long Service Leave funded by the DH \$619,405 (2024: \$463,321).

Expenses incurred by Tallangatta 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 Tallangatta Health Service to hold cash (in excess of working capital) in accordance with the State's centralised banking arrangements. All borrowings are required to be sourced from Treasury Corporation Victorian unless an exemption has been approved by the Minister for Health and the Treasurer.

Key management personnel

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

The Board of Directors, the Chief Executive Officer and Executive Officers of Tallangatta Health Service are deemed to be KMPs. This includes the following:

| Entity | KMPs | Position Title |
|--------------------|---------------|---|
| Tallangatta Health | M. McDade | Chair of the Board (On leave from Feb 2025) |
| Tallangatta Health | S. Hams | Board Member |
| Tallangatta Health | B. Nolan-Cook | Board Member |
| Tallangatta Health | R. Fry | Board Member |
| Tallangatta Health | A. Beath | Board Member (Acting Chair) |
| Tallangatta Health | S. Petzke | Board Member |
| Tallangatta Health | A. Solly | Board Member |
| Tallangatta Health | M. Buultjens | Board Member |
| Tallangatta Health | D. Attard | Board Member |
| Tallangatta Health | V. Pitcher | Chief Executive Officer |
| Tallangatta Health | P. Foley | Director of Corporate Services (Resigned in Nov 2024) |
| Tallangatta Health | J. Sheridan | Director of Clinical Operations and Nursing |
| Tallangatta Health | D. Harvey | Director of Corporate Services (Joined in Nov 2024) |

Remuneration of key management personnel

| | Total 2025 | Total 2024 |
|-------------------------------|-----------------------|-----------------------|
| | \$ | \$ |
| Compensation - KMP's | | |
| Total compensation - KMPs (i) | 686,486 | 711,212 |

(i) KMPs are also reported in Note 8.1 Responsible Persons or Note 8.2 Remuneration of Executives.

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 Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with Tallangatta Health Service, there were no related party transactions that involved key management personnel, their close family members and 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 2025 (2024: none).

There were no related party transactions required to be disclosed for the Tallangatta Health Service Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: none).

Note 8.4: Remuneration of auditors

Victorian Auditor-General's Office

Audit of the financial statements

Total remuneration of auditors

| Total 2025 | Total 2024 |
|-----------------------|-----------------------|
| \$ | \$ |
| 25,500 | 24,760 |
| 25,500 | 24,760 |

Note 8.5: Events Occurring after the Balance Sheet Date

There are no events occurring after the Balance Sheet date.

Note 8.6: Joint arrangements

| | | Ownership Interest | |
|---|---------------------------|---------------------------|----------------|
| | | 2025 | 2024 |
| Interest in Jointly Controlled Operations | Principal Activity | % | % |
| Hume Rural Health Alliance (HRHA) | Information Technology | 4.34% | 4.34% |
| The Health Service interest in assets employed in the above jointly controlled operations and assets is detailed below. The amounts are included in the financial statements under their respective asset categories: | | | |
| | | 2025 | 2024 |
| | | \$ | \$ |
| Total Revenue and Income | | 696,248 | 354,910 |
| Total Expenses | | 797,441 | 344,092 |
| Net Result | | (101,193) | 10,818 |
| Total other economic flows | | - | - |
| Comprehensive result for the year | | (101,193) | 10,818 |
| | | 763,710 | 636,016 |
| Total Assets | | 581,375 | 358,511 |
| Total Liabilities | | 182,335 | 277,505 |
| Total Equity | | | |

Contingent liabilities and capital commitments

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date. Tallangatta Health Service is involved in joint arrangements where control and decision-making are shared with other parties. Tallangatta Health Service has determined the entities detailed in the above table are joint operations and therefore recognises its share of assets, liabilities, revenues and expenses in accordance with its rights and obligations under the arrangement.

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