

NORTHEAST HEALTH WANGARATTA

# ANNUAL REPORT

2024 - 2025





Northeast Health Wangaratta acknowledges the Traditional Custodians of the land on which we work and pays respect to their Elders past, present and emerging.

We respect and celebrate all forms of diversity. We welcome and value people from all walks of life to access our services and join our team.

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# Report from the Board Chair and Chief Executive Officer

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We are pleased to present the 2024-25 Annual Report for Northeast Health Wangaratta (NHW), prepared in accordance with the *Health Services Act 1988* and the *Financial Management Act 1994*. This report reflects our commitment to accountability, transparency and continuous improvement in delivering high-quality healthcare to the communities we serve across north east Victoria.

Our purpose is to provide safe, person-centred and high-quality care that supports the health and wellbeing of people across the Hume region. Our services span acute and subacute inpatient care, emergency services, specialist clinics, maternity and paediatrics, cancer and dialysis, residential aged care and community-based care.

Throughout 2024-25, NHW continued to implement service improvements aligned with our strategic priorities. Programs such as Getting It Right First Time (GIRFT) for joint replacement patients and Enhanced Recovery After Surgery (ERAS+) resulted in improved patient outcomes, shorter hospital stays and significant cost savings.

Our commitment to improving access to care and patient flow was further enhanced through our participation in the Timely Emergency Care (TEC2) project and the implementation of the MIYA patient flow platform across the Hume region. These efforts supported faster discharges, better coordination with regional partners and more efficient use of critical hospital resources. Collaborations with Benalla Health and Yarrawonga Health enabled low-risk elective surgery.

One of the most exciting developments this year has been the construction of new Key Worker Accommodation. With funding support from the Victorian Government's Regional Worker Accommodation Fund, NHW is delivering nine new dwellings near the hospital, comprising 16 beds across one and two-bedroom units. Now in the construction phase, the project is due for completion by 30 June 2026. This initiative directly addresses the critical shortage of affordable housing for healthcare staff in our region. By providing secure and stable accommodation close to the hospital, NHW is improving staff wellbeing, supporting workforce retention and returning existing rental stock to the wider community. This development is a key part of our broader strategy

to ensure the sustainability of healthcare services in Wangaratta and surrounding areas.

In preparing for the future, NHW commenced an extensive community consultation process in March 2025 to inform the development of our 2025 to 2028 Strategic Plan. We received 201 responses to our public survey and held nine community Listening Posts across the region. We also undertook a comprehensive internal staff survey to ensure the voices of our workforce were embedded in the planning process. This consultation has shaped the key priorities and directions of our next strategic plan, which will be released shortly. It reflects a shared vision for delivering exceptional care for the community we serve.

NHW continues to advance key priorities in Aboriginal health and cultural safety, with the opening of a Cultural Safety Garden co-designed with Traditional Owners, expanded cultural awareness training and strengthened partnerships with local Aboriginal Community Controlled Health Organisations.

The wellbeing of our workforce remains a high priority. To this end we have commenced the development of our Wellbeing strategy which aims to strengthen and foster a positive work environment where our employees can thrive. Additionally, we are finalising our Workforce plan which will guide us in providing our future ready workforce to meet our community's health care needs.

We are proud to have honoured 100 long-serving staff in 2024, recognising between 10 and 45 years of service. This is a testament to the commitment and dedication of our people.

- 20 staff recognised for 10 years of service
- 21 staff recognised for 15 years of service
- 22 staff recognised for 20 years of service
- 21 staff recognised for 25 years of service
- 10 staff recognised for 30 years of service
- 1 staff recognised for 35 years of service
- 3 staff recognised for 40 years of service
- 2 staff recognised for 45 years of service

We bid farewell to two Board Directors – Board Chair Alison Maclean and Deputy Chair Matthew Joyce and thank them for their service and contribution over their nine-year terms. We look

forward to welcoming three new Board Directors commencing in July 2025, Laura Shortis, Susan Shedda and Paul Long whose diverse expertise will be invaluable as we navigate the opportunities and challenges ahead.

We extend our gratitude to our staff, partners, volunteers and community whose contributions enable us to deliver safe, compassionate and responsive healthcare now and into the future.

A handwritten signature in dark ink, appearing to read 'Alison Maclean'.

Alison Maclean  
Board Chair

A handwritten signature in dark ink, appearing to read 'Libby Fifis'.

Libby Fifis  
Chief Executive Officer



# Our Strategic Plan

## Our Vision

Thriving communities in North East Victoria, achieving the best quality of life for everyone.

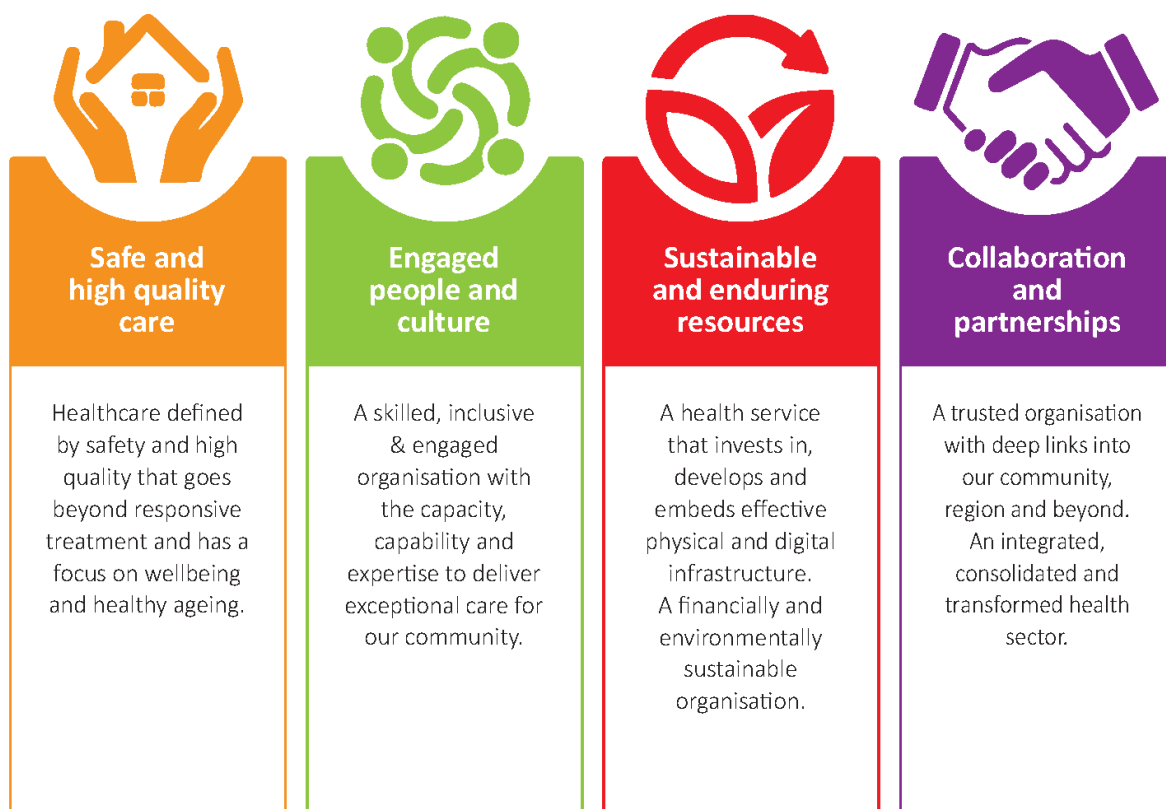
## Our Purpose

To be leaders in health, who transform and deliver high quality, safe healthcare for all.

## Our Roles

Healthcare provider | Employer | Educator  
Innovator | Advocate | Partner & Leader

## Our Pillars and Priorities



## Nature and range of services provided

NHW is the specialist referral hospital for the Central Hume region of north east Victoria. Our organisation meets the healthcare needs of 30,000+ people in the Rural City of Wangaratta, our primary catchment, with an additional 60,000+ people in our secondary catchment – totaling over 90,000 people. Acute inpatient and community services are located in Green Street Wangaratta and our Residential Aged Care Facility, Illoura, is located off site in College Street Wangaratta.

Clinical services provided on the Green Street campus include accident and emergency, critical and intensive care, general surgery, orthopaedics, urology, obstetrics, gynaecology, paediatrics, general medicine, oncology, renal dialysis, rehabilitation, dental, medical imaging, community nursing, allied health and outpatient services. Our staff also provide a range of preventative health programs. The 72-bed facility at Illoura Residential Aged Care provides 67 high-care residential aged care and 5 transition care beds.

# Disclosure Index

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

Legislation	Requirement	Page Reference
<b>Ministerial Directions</b>		
<b>Report of Operations</b>		
<b>Charter and purpose</b>		
FRD 22	Manner of establishment and the relevant Ministers	16
FRD 22	Purpose, functions, powers and duties	1
FRD 22	Nature and range of services provided	3
FRD 22	Activities, programs and achievements for the reporting period	1
FRD 22	Significant changes in key initiatives and expectations for the future	2
<b>Management and structure</b>		
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FRD 22	Operational and budgetary objectives and performance against objectives	34
FRD 22	Subsequent events	34
FRD 22	Details of consultancies under \$10,000	18
FRD 22	Details of consultancies over \$10,000	18
FRD 22	Disclosure of government advertising expenditure	NA
FRD 22	Disclosure of ICT expenditure	18
FRD 22	Asset Management Accountability Framework	18
FRD 22	Disclosure of emergency procurement	NA
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	20
FRD 22	Disclosure of procurement complaints	NA
FRD 22	Disclosure of reviews and study expenses	NA
FRD 22	Disclosure of grants and transfer payments	NA
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	16
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	16
FRD 22	Application and operation of <i>Public Interest Disclosure Act 2012</i>	16
FRD 22	Statement on National Competition Policy	16
FRD 22	Application and operation of <i>Carers Recognition Act 2012</i>	17
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<b>Financial statements</b>	<b>Page Reference</b>
<b>Declaration</b>	
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SD 5.2.1(b) Compliance with Model Financial Report	NA
<b>Other disclosures as required by FRDs in notes to the financial statements (a)(b)</b>	
FRD 11 Disclosure of Ex Gratia Expenses	NA
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FRD 114 Financial Instruments – general government entities and public non-financial corporations	46
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# Responsible Bodies Declaration

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



**Ruth Kneebone**  
**Board Chair**  
**Northeast Health Wangaratta**

7 August 2025

## Northeast Health Wangaratta Financial Management Compliance Attestation Statement

I, Ruth Kneebone, on behalf of the Responsible Body, certify that Northeast Health Wangaratta has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and instructions.



**Ruth Kneebone**  
**Board Chair**  
**Northeast Health Wangaratta**

7 August 2025

## Data Integrity Declaration

I, Libby Fifis, certify that Northeast Health Wangaratta has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Northeast Health Wangaratta has critically reviewed these controls and processes during the year.



**Libby Fifis**  
**Chief Executive Officer**  
**Northeast Health Wangaratta**

7 August 2025

## Conflict of Interest Declaration

I, Libby Fifis, certify that Northeast Health Wangaratta 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 Northeast Health Wangaratta 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.



**Libby Fifis**  
**Chief Executive Officer**  
**Northeast Health Wangaratta**

7 August 2025

## **Integrity, Fraud and Corruption Declaration**

I, Libby Fifis, certify that Northeast Health Wangaratta has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Northeast Health Wangaratta during the year.



**Libby Fifis**  
**Chief Executive Officer**  
**Northeast Health Wangaratta**

7 August 2025

## **Compliance with Health Share Victoria (HSV) Purchasing Policies**

I, Libby Fifis, certify that Northeast Health Wangaratta 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, except for the following material non-compliance issues:

- The Audit of NHW's compliance with the 2017 Health Share Victoria Purchasing Policies 1-5 identified partial compliance with purchasing policy 1. Continued systems and framework development supports our progress to achieve full compliance.



**Libby Fifis**  
**Chief Executive Officer**  
**Northeast Health Wangaratta**

7 August 2025

## Staff

Labour Category	June current month FTE		Average monthly FTE	
	2024	2025	2024	2025
Nursing	525.66	551.85	497.55	546.72
Administration and Clerical	160.02	148.91	159.39	154.75
Medical Support	79.61	83.23	83.63	79.86
Hotel and Allied Services	143.68	149.01	139.42	147.52
Medical Officers	3.11	2.37	3.05	2.71
Hospital Medical Officers	75.51	94.52	73.54	88.61
Sessional Clinicians	19.27	17.21	14.28	16.80
Ancillary Staff (Allied Health)	88.83	87.94	85.71	83.41
<b>Grand Total</b>	<b>1,095.69</b>	<b>1,135.04</b>	<b>1,056.57</b>	<b>1120.38</b>

Public Sector Values and Employment Principles have been incorporated into Northeast Health Wangaratta's induction and leadership programs. Recruitment and selection training programs promote decisions based on merit and equity. Employees are classified in workforce data collections. Northeast Health Wangaratta is an Equal Opportunity Employer.

# Organisational Structure

Board of Directors

Chief Executive Officer

Board Governance  
CEO Administration  
Marketing & Media  
Partnerships



Executive Director Medical Services

- Dental Service
- Medical Education
- Medical Imaging & Nuclear Medicine
- Medical Services
- Medical Workforce Unit
- Medicolegal (shared)
- Pathology
- Pharmacy



Executive Director Clinical Operations /  
Chief Nursing & Midwifery Officer  
(CNMO)

- Allied Health Services
- Cancer & Wellness Services
- Care Coordination & Bed Management
- Community Health
- Community Nursing
- Critical Care Services
- Infection Prevention & Control
- Inpatient Units
- Maternity Services
- Paediatric Services
- Specialist Outpatient Clinics
- Surgical Services



Executive Director Capital, Infrastructure  
& Support Services / Chief Procurement  
Officer (CPO) Interim Executive Director  
People & Culture

- Capital Programs
- Philanthropic Services
- Procurement & Contracts
- Facilities & Maintenance
- Support Services
- Aboriginal Health
- Disability Support
- Diversity & Inclusion
- Human Resources
- Payroll
- Recruitment
- Work Health & Safety



Executive Director Finance & Performance / Chief Financial Officer (CFO)

- Finance
- Health Information Services
- Hume Rural Health Alliance (HRHA)
- Information Communication & Technology Services



Executive Director Clinical Governance, Aged Care, Education & Research / Chief Privacy Officer

- Consumer Experience & Engagement
- Education & Research
- Illoura Residential Aged Care
- Medicolegal (shared)
- Quality & Patient Safety
- Risk Management

## Board of Directors

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**Alison Maclean**  
**Board Chair**

A Director of 3whitehorses, Alison's career experience has been largely in the government and community sectors. Alison is a highly effective strategist and change agent. Alison brings to the Board skills in corporate governance, partnerships, risk and audit.

Alison is Chair of the Board of Directors and the Remuneration Committee.



**Matthew Joyce**  
**Deputy Board Chair**

MBA

Matthew is the Managing Director of WCL Management Services, a transport and technology consultancy organisation focusing on major events and project management.

Matthew is Deputy Chair of the Board of Directors, Chair of the Audit & Risk Committee, Chair of the Maternity Refresh & Critical Infrastructure Fund Project Control Group and Deputy Chair of the Remuneration Committee.



**Matthew Sammon**  
**Deputy Board Chair**

BA Eng (Civil), BA Business (Management)

Matthew is Managing Director of North East Survey Design, an engineering, surveying, town planning and development consulting organisation based in Wangaratta. Matthew has over 25 years' project engineering, contract and project management experience and is actively involved in various local and community sporting clubs.

Matthew is Chair of the People & Culture Governance Committee and Deputy Chair of the Maternity Refresh & Critical Infrastructure Fund Project Control Group.



**Cheryl Clutterbuck**  
**Board Director**

RN, RM, Dip Bus, Adv Dip Bus

Cheryl has held many nursing and nurse management roles extending over a 30 year career. She has been on several Boards and currently holds executive positions in Rotary and CFA. Cheryl is also a volunteer in Carevan Albury and Red Cross.

Cheryl is Chair of the Clinical Governance Committee and Chair of the Consumer Advisory Committee.





**Ruth Kneebone**  
**Board Director**

BCOM, MBA, former CA

Ruth has a corporate background with many years' experience in Local Government, including responsibility for finance, governance and risk, people and culture, information services, customer services, media and communications. Ruth is involved in various community and sporting clubs.

Ruth is Chair of the Finance Committee and Deputy Chair of the People & Culture Governance Committee.



**Robynne Cooke**  
**Board Director**

RN, BA Nursing, Grad Dip Commerce, Grad Dip Gerontology, Masters Health Services Management, GAICD

Robynne has been a board member on both medical research and foundation boards as a Graduate of the Australian Institute of Company Directors. Robynne's passion is to improve the patient experience across health services.

Robynne is Deputy Chair of the Finance Committee and Deputy Chair of the Clinical Governance Committee.



**Leanne Mulcahy**  
**Board Director**

LLMentGov, MBA, Accredited Mediator NMAS, GAICD

Leanne's background comprises leadership roles in Local Government and not-for-profit organisations. Leanne has extensive experience across governance, risk management and strategic planning, serves on numerous other local boards and Chairs the Victorian Local Governance's Governance and Risk Committee. Leanne is a nationally accredited mediator.



**Caitlyn Walker**  
**Board Director**

Juris Doctor, BA International Relations (Hons)

Caitlyn is a solicitor with experience in commercial and property law, estate litigation, and estate planning. Caitlyn brings her legal knowledge and experience to the board, together with skills in corporate governance and regulatory compliance.

Caitlyn is Deputy Chair of the Community Advisory Committee.



**Maxine Morand**  
**Board Director**

*1 July 2024 to 13 May 2025*

BA, MA Prelim, GAICD

Maxine has a background in health, research, public policy, Victorian Government Minister, NFP executive management and teaching at Monash University.

Maxine is an experienced board director and board chair with comprehensive experience on a range of government and non-government boards including Australian Association of Medical Research Institutes (AAMRI) and Mount Hotham Resort Management Board and has recently completed nine years as Board Chair of Peter MacCallum Cancer Centre.



**Felicity Williams**  
**Board Director**

BA, MBA, GAICD, GCert Leadership

Felicity is CEO of Upper Murray Family Care, which provides programs and services focused on supporting children, young people and families in North East Victoria and southern NSW. She has held executive and senior management positions in marketing, public relations, communications and executive management in education and not-for-profit organisations. An experienced board director, Felicity is a Director of Gateway Health, Family Relationship Services Australia and Acting Chair of the Ovens Murray Regional Partnership. She has chaired and been involved in a number of peak organisation Boards including ACEVic, Regional Sport Victoria; and Australian TAFE Marketing Association. Felicity was awarded an International Specialised Skills Institute Fellowship in 2019.

## Audit Committee

Northeast Health Wangaratta's Audit & Risk Committee consists of:

Matthew Joyce (Chair)

Matthew Sammon (Deputy Chair)

Ruth Kneebone

Robynne Cooke

Felicity Williams

## Life Governors

P Fiddes

S Leidl

S J Oxley

C E Cunningham

E Dinning

L F Fogarty

M L Bennett OAM

## Executive Directors

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### **Chief Executive Officer**

#### **Libby Fifis**

The Chief Executive Officer is responsible to the Board for the efficient and effective management of Northeast Health Wangaratta. Prime responsibilities include the development and implementation of operational and strategic directives, stakeholder engagement, media and communications, effective governance, culture, wellbeing, maximising access and service efficiency, ensuring quality and safety and minimising and managing risk.



### **Executive Director Capital Infrastructure and Support Services/ Chief Procurement Officer**

#### **Interim Exec Director People and Culture**

*21 June 2025 – 31 June 2025*

#### **Kim Bennetts**

The Executive Director Capital Infrastructure and Support Services is responsible for capital and infrastructure planning, maintenance and projects, and the effective delivery of corporate and operational support services, volunteers and philanthropy.

The Chief Procurement Officer (CPO) has visibility and oversight of the non-salary spend profile of the health service. This includes, but is not limited to, consumable supplies including prostheses and pharmaceuticals, capital equipment, information technology supplies and services, engineering, facilities management and support services and professional and clinical services.



### **Executive Director Finance and Performance/ Chief Financial Officer**

#### **Andrew Nitschke**

The Executive Director Finance and Performance is responsible for shaping and delivery of NHW's Finance and Performance strategy. The role provides leadership across financial management, financial systems procedures and controls to deliver financial sustainability and leadership to information technology, Health Information and Biomedical teams.



### **Executive Director Clinical Operations/ Chief Nursing and Midwifery Officer**

#### **Bernadette Hammond**

The Executive Director Clinical Operations/Chief Nursing and Midwifery Officer is responsible for the management of day-to-day operations and has professional responsibility for nursing, midwifery and allied health streams across the organisation.

Other major areas of responsibility include clinical leadership and standards of practice, nursing credentialing and resource management, service and strategic planning and clinical risk management and quality improvements.



**Executive Director Clinical Governance, Aged Care, Education and Research**

**Michelle Butler**

The Executive Director Clinical Governance, Aged Care, Education and Research has executive accountability for quality and patient safety, residential aged care (Illoura) and the education and research department. The portfolio includes monitoring and improving patient, resident and client safety and quality of care, maintenance of accreditation, risk management, clinical audit, Freedom of Information, innovation and improvement, student, graduate and general staff support and education, research and clinical trials. Medico legal matter are co-managed with the Executive Director of Medical Services.



**Executive Director People and Culture**

*1 July 2024 – 20 June 2025*

**Dalene Voigt**

The Executive Director People and Culture leads the human resource functions of the health service including talent acquisition and retention, payroll, staff wellbeing, employee relations and occupational health and safety; and diversity and inclusion programs for Aboriginal health, cultural diversity, disability support, LGBTQIA+ support and gender equality.



**Executive Director Medical Services**

**Dr Garry Wilkes**

The Executive Director Medical Services is responsible for the recruitment, credentialing and management of Visiting Medical Officers, Staff Specialists and Hospital Medical Officers across all clinical services. The role works with other members of the Executive team to provide clinical governance, strategic planning and resource management for the health service.

# Statements of compliance

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## Minister for Health in the State of Victoria

We are a public health service established under the *Health Services Act 1988 (Vic)*. The responsible Minister is the Minister for Health:

The Hon Mary-Anne Thomas MP  
Minister for Health  
Minister of Ambulance Services

From 1 July 2024 to until 30 June 2025

## Freedom of Information Act 1982

During 2024-25, NHW received 290 applications from the general public. Of these requests, none were from Members of Parliament and none were from the media.

NHW made 262 FOI decisions during the 12 months ended 30 June 2025.

There were 262 decisions made within the statutory time periods. No decisions made outside time, none were made within a further 45 days and no decisions were made in greater than 45 days.

Of the total decisions made, 261 granted access to documents in full, nil granted access in part and 1 denied access in full. Nil decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant.

Of requests finalised, the average number of days over/under the statutory time (including extended timeframes) to decide the request was nil days.

## Building Act 1993

During 2024-25, no requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner. Two requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

NHW complies with the provisions of the *Building Act 1993* and the National Construction Code in accordance with the Department of Health Capital Development Guidelines (*Assistant Treasurer Guideline Building Act 1993/Standards for Publicly Owned Buildings 1994/Building Regulations 2005 and Building Code of Australia 2004*).

NHW complies with the Department of Health Fire Risk Management Guidelines by having a five-yearly fire audit conducted on all acute and sub-acute buildings including Illoura (off-site Aged Care Facility) by an independent Fire Safety Engineer. The recommendations are acted upon as illustrated in our Annual Fire Safety Reports sent to the Department of Health in September each year for the Hospital and Illoura campuses.

## Public Interest Disclosure

NHW does not tolerate improper conduct, nor the taking of reprisals against those who come forward to disclose this conduct. NHW takes any allegations of misconduct seriously and actively encourages staff to promptly raise complaints and concerns through the appropriate pathways and via the Independent Broad-based Anti-Corruption Commission (IBAC) in accordance with the Independent Broad-based *Anti-Corruption Commission Act 2011*. To make a disclosure direct to IBAC please visit their website at [www.ibac.vic.gov.au](http://www.ibac.vic.gov.au)

NHW has in place a Public Interest Disclosure policy which provides staff with the procedures for disclosures in accordance with the *Public Interest Disclosure Act 2012* by way of handling and notifying any disclosures.

NHW received 0 notifications during the 2024-2025 financial year.

## National Competition Policy

NHW applies competitive neutral costing and pricing arrangements to significant business units within its operations. These arrangements are in line with the Government policy and the model principles applicable to the health sector in line with the *Competitive Neutrality Policy Victoria*.

## Carers Recognition Act 2012

NHW has established procedures to comply with the *Carers Recognition Act 2012* through the provision of comprehensive policies and guidelines. These measures ensure that all staff and volunteers respect and acknowledge carers, support them as individuals, recognise their commitment and dedication, value their views and cultural identity, and promote their social wellbeing. NHW has taken steps to fulfil our obligations under the Act, ensuring that the needs of carers are recognised and address when either the carer or the person they care for is admitted to NHW.

## Occupational Health and Safety

NHW complies with the *Occupational Health and Safety Act 2004* and continues to implement measures to promote health and wellbeing, reduce safety incidents and respond to occupational violence and aggression. A significant decrease in OHS incidents were reported in the last year, following increased OHS presence in wards and departments. An increase in overall FTE has contributed to the drop in incident rate.

Reported hazards decreased per 100 FTE and there was a decrease in lost-time WorkCover claims. The average cost of a WorkCover claim has increased.

NHW has seen a reduction in WorkCover claims with root cause of Occupational Violence and Aggression (OVA), and a decrease in the number of OVA incidents resulting in staff injury, illness or condition.

### Occupational Health and Safety Incidents per 100 full-time equivalent (FTE)

Year	Incidents	FTE	FTE/100	Incident rate
2022-2023	354	1001.37	10.01	35.35
2023-2024	301	1056.57	10.57	28.49
2024-2025	380	1120.38	11.20	33.92

### Occupational Health and Safety Data

	2022-2023	2023-2024	2024-2025
Number of reported hazards, incidents for the year per 100 FTE	35.35	28.49	33.92
Number of 'lost time' standard WorkCover claims for the year per 100 FTE	2.70	1.80	1.25
Average cost per WorkCover claim for the year ('000)	\$58.09	\$108.33	\$127.97

### Occupational Violence Statistics

	2022-2023	2023-2024	2024-2025
WorkCover accepted claims with an occupational violence cause per FTE	0.50	0.19	0.18
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked	2.92	1.66	1.02
Number of occupational violence incidents reported	138	109	147
Number of occupational violence incidents reported per 100 FTE	13.78	10.32	13.12
Percentage of occupational violence incidents resulting in a staff injury, illness or condition	52.17%	2.75%	48.3%



## Consultancies

In 2024-2025, there were no consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2024-2025 in relation to these consultancies is nil (excl. GST).

### Details of consultancies (over \$10,000)

In 2024-2025, there were 2 consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2024-2025 in relation to these consultancies is \$83,536 (excl. GST). Details of these consultancies is detailed in the table below. It is not determined what future expenditure may be required.

Consultant	Purpose of consultancy	Total approved project fee 2024-2025 (excl. GST)	Expenditure 2024-2025 (excl. GST)	Future Expenditure (excl. GST)
Kelloway Lonsdale	Strategic Plan Update	\$24,286	\$24,286	Nil
Amplify	Procurement and Supply Hub feasibility	\$118,500	\$59,250	\$59,250
		<b>\$142,786</b>	<b>\$83,536</b>	<b>\$59,250</b>

### Information and Communication Technology (ICT) expenditure

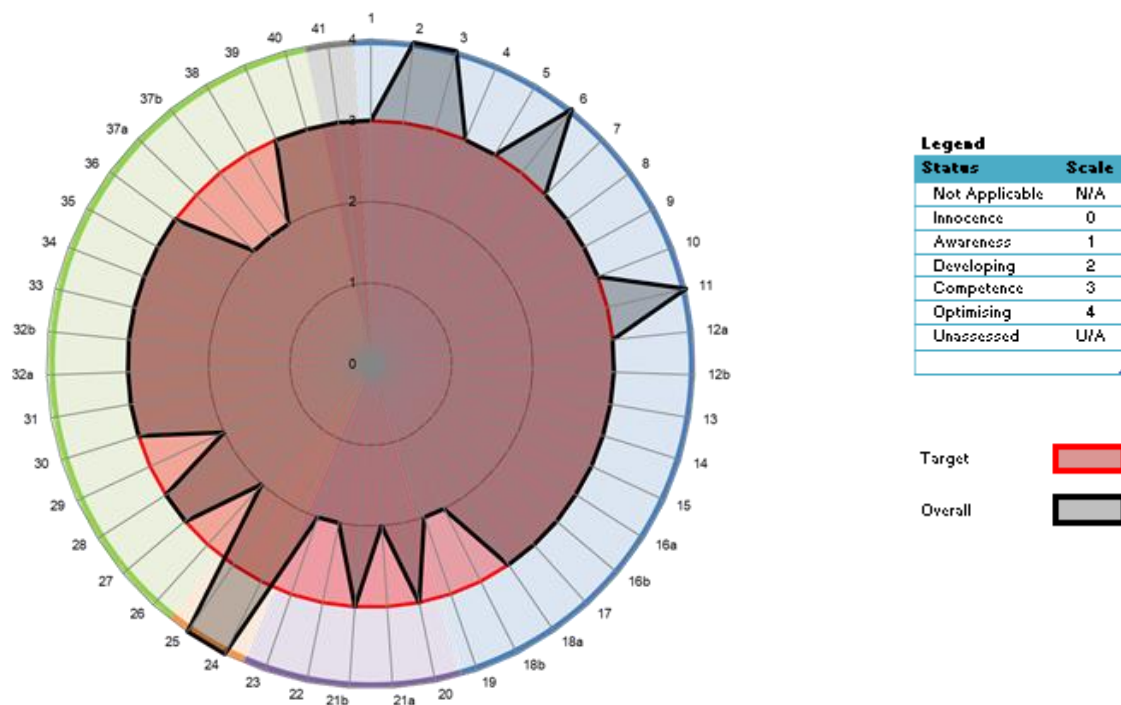
For the 2024-25 reporting period, Northeast Health Wangaratta had a total ICT expenditure of \$5.424 Million with the details shown below.

Business as Usual (BAU) ICT expenditure	Non-Business as Usual (Non-BAU) ICT expenditure		
	Total = Operational expenditure and Capital expenditure (excluding GST)	Operational expenditure (excluding GST) (a)	Capital expenditure (excluding GST) (b)
Total (excluding GST)			
\$4.044 million	\$1.380 million	\$ Nil	\$1.380 million

### Asset Management Accountability Framework

The following section summarises NHW's 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.

NHW's target maturity rating against the requirements of the asset Management Accountability Framework (AMAF) is to achieve 'competence', meaning systems and processes are fully in place, consistently applied and systematically meet the AMAF requirement and includes a continuous improvement process to expand system performance above AMAF minimum requirements.



### Leadership and Accountability (requirements 1-19)

NHW meets its target maturity level under most requirements within this category. NHW is developing competence in the areas of evaluation of asset performance.

### Planning (requirements 20-23)

NHW met its target maturity level under two areas within this category and continues to develop our compliance in the area of risk management and contingency planning.

### Acquisition (requirements 24-25)

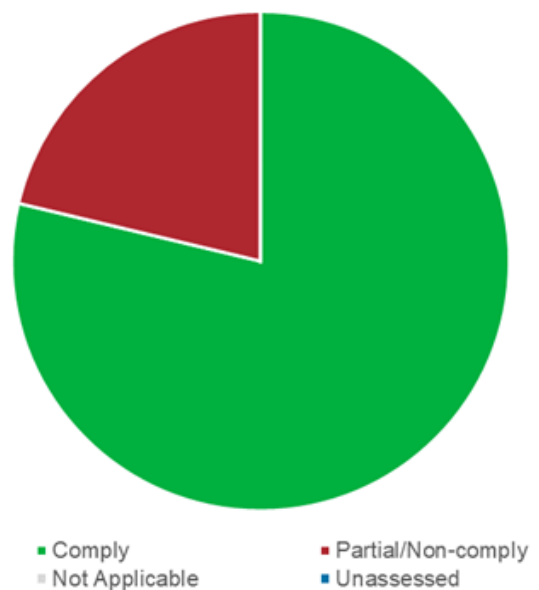
NHW has met its target maturity level in this category.

### Operation (requirements 26-40)

NHW improved on its maturity level in in this category for the reporting period. NHW is continuing developing compliance in some areas of monitoring and preventive action, and information management.

### Disposal (requirement 41)

NHW has met its target maturity level in this category.



## Social Procurement Activities and Commitments

Social procurement is a consideration in the procurement process at NHW to provide opportunities for people experiencing disadvantage, the sustainability of Victorian regions, environmental sustainability or to support social enterprises. NHW objectives include a commitment to support people with disability and embed sustainable procurement practices to reduce the environmental impact of healthcare provision. NHW is working towards a procurement system that will capture the total number of supplier engagements, contracts and case studies that include social procurement commitments. NHW has engaged 3 social benefit suppliers during 2024-2025, and the total direct spend with social benefit suppliers during this period was \$25,416.17 (excluding GST).

Reporting period:	2024-25
Overall social procurement activities	2024-25
Number of social benefit suppliers engaged during the reporting period:	3
Total amount spent with social benefit suppliers (direct spend) during the reporting period (\$ GST exclusive):	\$25,416.17
Total number of contracts that include social procurement commitments:	8

## Environmental Performance

The Environmental Sustainability Plan 2025-2027 reaffirms our strategic and operational commitment to advancing environmental sustainability, acknowledging the vital connection between climate change and human health. Through the implementation of a formal environmental management program and policy, alongside a suite of targeted strategies, NHW has established a clear framework to guide our ongoing actions and improvements.

A key focus remains on setting measurable targets to reduce both clinical and general waste streams and enhancing data collection processes to align with government reporting requirements.

### Examples of recent initiatives supporting improved environmental practices include:

- Investment and installation of waste compactors to enhance efficiency in general waste and cardboard stream management.
- Transition of over 90% of NHW's vehicle fleet to hybrid models, reducing emissions and fuel consumption.
- Achievement of a 4-star NABERS Energy rating for the 2024-2025 period, reflecting improvements in energy performance.
- Achievement of a 4.5-star NABERS Water rating for the 2024-2025 period, recognising effective water use and conservation.

These initiatives demonstrate our continued progress and commitment to embedding sustainable practices across all aspects of our operations

Greenhouse Gas Emissions	2024 to 2025	2023 to 2024	2022 to 2023
<b>G1 Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t))</b>			
Carbon Dioxide	708.07	995.92	1,282.61
Methane	1.27	1.83	2.42
Nitrous Oxide	0.63	0.80	0.89
Total	709.98	998.55	1,285.92
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (CO2-e(t))	645.75	934.06	1,239.08
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (CO2-e(t))	64.22	64.49	46.84
<b>Medical/Refrigerant gases</b>			
Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t))	709.98	998.55	1,285.92
<b>G2 Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t))</b>			

Electricity	3,853.99	3,852.51	3,980.16
Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t))	3,853.99	3,852.51	3,980.16
<b>G3 Total Scope 3 (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (CO2-e(t))</b>			
Commercial air travel			
Waste emissions (WR5)		832.98	753.72
Indirect emissions from Stationary Energy	573.51	548.13	608.99
Indirect emissions from Transport Energy	16.19	16.26	11.83
Paper emissions			
Water emissions	67.68	70.11	48.61
Any other Scope 3 emissions			
Total Scope 3 greenhouse gas emissions (CO2-e(t))	589.70	1,397.37	1,374.54
<b>G(Opt) Net greenhouse gas emissions (CO2-e(t))</b>			
Gross greenhouse gas emissions (G1 + G2 + G3) (CO2-e(t))	5,153.66	6,248.43	6,640.62
Total gross reported greenhouse gas emissions per bed-day (t CO2-e/OBD)	0.06	0.08	0.09
Any Reduction Measures Offsets purchased (EL4-related)			
Any Offsets purchased			
Net greenhouse gas emissions (CO2-e(t))	5,153.66	6,248.43	6,640.62
<b>Electricity Use</b>	<b>2024 to 2025</b>	<b>2023 to 2024</b>	<b>2022 to 2023</b>
EL1 Total electricity consumption segmented by source (MWh)			
Purchased	5,843.98	5,857.38	5,793.95
Self-generated	36.57	117.71	146.57
EL1 Total electricity consumption (MWh)	5,880.55	5,975.08	5,940.52
<b>EL2 On site-electricity generated (MWh) segmented by:</b>			
Consumption behind-the-meter			
Solar Electricity	36.57	117.71	146.57
Total Consumption behind-the-meter (MWh)	36.57	117.71	146.57
Exports			
Solar Electricity	0.13	0.25	0.21
Total Electricity exported (MWh)	0.13	0.25	0.21
EL2 Total On site-electricity generated (MWh)	36.69	117.96	146.78
<b>EL3 On-site installed generation capacity (kW converted to MW) segmented by:</b>			
Diesel Generator	1.78	1.78	1.78
Solar System	0.14	0.14	0.14
EL3 Total On-site installed generation capacity (MW)	1.92	1.92	1.92
<b>EL4 Total electricity offsets segmented by offset type (MWh)</b>			
RPP (Renewable Power Percentage in the grid)	1,069.69	1,098.78	1,089.26
EL4 Total electricity offsets (MWh)	1,069.69	1,098.78	1,089.26
<b>Stationary Energy</b>	<b>2024 to 2025</b>	<b>2023 to 2024</b>	<b>2022 to 2023</b>
<b>F1 Total fuels used in buildings and machinery segmented by fuel type (MJ)</b>			
Natural gas	12,531,589.80	18,126,565.50	24,045,827.40
F1 Total fuels used in buildings (MJ)	12,531,589.80	18,126,565.50	24,045,827.40
<b>F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type (CO2-e(t))</b>			
Natural gas	645.75	934.06	1,239.08
F2 Greenhouse gas emissions from stationary fuel consumption (CO2-e(t))	645.75	934.06	1,239.08

<b>Transportation Energy</b>	<b>2024 to 2025</b>	<b>2023 to 2024</b>	<b>2022 to 2023</b>
<b>T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type (MJ)</b>			
Non-executive fleet - Gasoline	706,537.70	708,473.40	563,472.50
Petrol	706,537.70	708,473.40	563,472.50
Non-executive fleet - E10		1,410.60	973.80
Petrol (E10)		1,410.60	973.80
Non-executive fleet - Diesel	233,599.30	234,240.10	123,219.00
Diesel	233,599.30	234,240.10	123,219.00
Total energy used in transportation (vehicle fleet) (MJ)	940,137.00	944,124.10	687,665.30
<b>T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type (CO2-e(t))</b>			
Non-executive fleet - Gasoline	47.78	47.91	38.10
Petrol	47.78	47.91	38.10
Non-executive fleet - E10		0.09	0.06
Petrol (E10)		0.09	0.06
Non-executive fleet - Diesel	16.45	16.49	8.68
Diesel	16.45	16.49	8.68
Total Greenhouse gas emissions from transportation (vehicle fleet) (CO2-e(t))	64.22	64.49	46.84
Total energy usage from stationary fuels (F1) (MJ)	12,531,589.80	18,126,565.50	24,045,827.40
Total energy usage from transport (T1) (MJ)	940,137.00	944,124.10	687,665.30
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ)	13,471,726.80	19,070,689.60	24,733,492.70
<b>E2 Total energy usage from electricity (MJ)</b>			
Total energy usage from electricity (MJ)	21,169,980.93	21,510,292.06	21,385,874.26
<b>E3 Total energy usage segmented by renewable and non-renewable sources (MJ)</b>			
Renewable	3,982,515.93	4,379,501.03	4,449,102.77
Non-renewable (E1 + E2 - E3 Renewable)	30,659,191.80	36,201,480.63	41,670,264.19
<b>E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser</b>			
Energy per unit of Aged Care OBD (MJ/Aged Care OBD)	1,527.10	1,813.55	2,088.91
Energy per unit of LOS (MJ/LOS)	537.74	653.31	827.79
Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD)	397.70	480.29	592.86
Energy per unit of Separations (MJ/Separations)	1,459.51	1,744.89	2,202.43
Energy per unit of floor space (MJ/m2)	1,067.65	1,255.68	1,439.26
<b>NABERS Energy</b>	<b>2024 to 2025</b>	<b>2023 to 2024</b>	<b>2022 to 2023</b>
<b>B5 Environmental performance ratings achieved for Entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted</b>			
Potable water (kL)	41,375.56	41,779.00	28,700.00
Total units of water consumed (kL)	41,375.56	41,779.00	28,700.00
<b>W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity</b>			
Water per unit of Aged Care OBD (kL/Aged Care OBD)	1.87	1.91	1.32
Water per unit of LOS (kL/LOS)	0.66	0.69	0.52
Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD)	0.49	0.51	0.37
Water per unit of Separations (kL/Separations)	1.79	1.84	1.39
Water per unit of floor space (kL/m2)	1.31	1.32	0.91

Waste And Recycling	2024 to 2025	2023 to 2024	2022 to 2023
<b>WR1 Total units of waste disposed of by waste stream and disposal method (kg)</b>			
Landfill (total)			
General waste - skips	537,007.50		456,770.50
Offsite treatment			
Clinical waste - incinerated	6,189.25		7,037.32
Clinical waste - sharps	8,504.15		8,347.16
Clinical waste - treated	91,057.29		109,905.78
Recycling/recovery (disposal)			
Cardboard	92,533.76		95,474.56
Commingled	40,888.32		44,198.88
Paper (confidential)			2,019.17
Total units of waste disposed (kg)	776,180.27		723,753.37
<b>WR1 Total units of waste disposed of by waste stream and disposal method (%)</b>			
Landfill (total)			
General waste	69.19%		63.11%
Offsite treatment			
Clinical waste - incinerated	0.80%		0.97%
Clinical waste - sharps	1.10%		1.15%
Clinical waste - treated	11.73%		15.19%
Recycling/recovery (disposal)			
Cardboard	11.92%		13.19%
Commingled	5.27%		6.11%
Paper (confidential)			0.28%
<b>WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method</b>			
Total waste to landfill per patient treated ((kg general waste)/PPT)	3.95		3.61
Total waste to offsite treatment per patient treated ((kg offsite treatment)/PPT)	0.78		0.99
Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT)	0.98		1.12
<b>WR4 Recycling rate (%)</b>			
Weight of recyclable and organic materials (kg)	133,422.08		141,692.61
Weight of total waste (kg)	776,180.27		723,753.37
Recycling rate (%)	17.19%		19.58%
<b>WR5 Greenhouse gas emissions associated with waste disposal (CO2-e(t))</b>			
CO2-e(t)	832.98		753.72
<b>Normalisation Factors</b>	<b>2024 to 2025</b>	<b>2023 to 2024</b>	<b>2022 to 2023</b>
Aged Care OBD	22,069.00	21,856.00	21,749.00
ED Departures	31,377.00	30,844.00	29,300.00
FTE	1,128.00	1,115.00	1,050.00
LOS	62,673.00	60,671.00	54,883.00
OBD	84,742.00	82,527.00	76,632.00
PPT	139,210.00	136,087.00	126,560.00
Separations	23,091.00	22,716.00	20,628.00
TotalAreaM2	31,566.00	31,566.00	31,566.00



## **Workforce Inclusion Policy**

NHW recognises, respects and values the diversity of its consumers, staff and the community in which we operate. The NHW Diversity policy ensures that diversity and inclusion are central to the operations of NHW while outlining the roles and responsibilities of our workforce in providing a safe, accessible and inclusive workplace and health service.

NHW has a range of guidelines and supports in place to provide an inclusive workplace. A snapshot of which are outlined below.

## **Gender Equality Act 2020**

NHW is committed to creating an inclusive environment for our community that values equal opportunity and diversity for patients, workforce, and visitors. Consistent with the *Gender Equality Act 2020*, NHW is implementing a Gender Equality Action Plan (GEAP) and completed a Workforce Gender Audit. The process has been embedded to assess the impact of our decisions on gender through gender impact assessments. The progress on gender equality can be read on our website.

In 2025, NHW will:

- Continue to implement actions in accordance with the NHW Gender Equality Action Plan 2022-2026
- Monitor and evaluate progress on gender equality activities
- Begin the development of the next Gender Equality Action Plan.

## **Aboriginal Employment Plan**

Recently developed, the Aboriginal Employment Plan (AEP) sets out a range of actions to ensure attraction, retention and development of Aboriginal and Torres Strait Islander people to our workforce. The AEP has a target of increasing our Aboriginal and Torres Strait Islander Workforce from 1.2% to 2.4% by 2028.

## **Disability Action Plan**

The Disability Action Plan (DAP) has a range of actions to improve access and inclusion of people with disabilities at NHW. This includes actions related to workforce. The workforce actions are implemented by our Disability Support Officer, who provides support to people with disability from recruitment, to onboarding and ongoing engagement with NHW as well as the culture and environment of our workplace.

## **Local Jobs First Act 2003**

NHW acknowledges it is required to apply the Local Jobs First Policy in all projects valued at \$1 million or more for projects in regional Victoria.

To ensure that all requirements are in place that assure compliance to the Local Jobs First Policy requirements, NHW has:

- A NHW procurement team responsible for registration of future projects requiring Industry Capability Network (ICN) registration.
- Local Jobs First Policy requirements and statement incorporated as part of our request for tender documents.
- A nominated Local Jobs First Policy Authorised Administrator to ensure future projects over \$1 million are appropriately captured and compliant with Local Jobs First Policy guidelines and requirements.

## **Safe Patient Care Act 2015**

NHW has in place appropriate policies and procedures to support compliance with the *Safe Patient Care (Nurse to Patient and Midwife to Patient Ratios) Act 2015*. NHW has no matters to report in relation to its obligations under Section 40 of the *Safe Patient Care Act 2015* for the 2024-2025 year.

### **Additional information available on request**

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 entity;
- Details of any major external reviews carried out on the entity;
- Details of major research and development activities undertaken by the entity;
- 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 entity to develop community awareness of the entity 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 entity and details of time lost through industrial accidents and disputes;
- A list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- Details of all consultancies and contractors including:
  - Consultants/contractors engaged;
  - Services provided; and
  - Expenditure committed to for each engagement.

### **This information is available on request from:**

Phone: [\(03\) 5722 5111](tel:0357225111)

Email: [enquiries@nhw.org.au](mailto:enquiries@nhw.org.au)

# Statement of Priorities

## Part A: Deliverables 2024-2025

### Excellence in Clinical Governance

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.

#### Goals

- MA1 Develop strong and effective relationships with consumer and clinical partners to drive service improvements as per the Partnering in healthcare framework.
- 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.
- MA6 Improve access to timely emergency care by implementing strategies that improve whole of system patient flow to reduce emergency department wait times and improve ambulance to health service handover times.

### Health Service Deliverables

MA1 Participate in collaborations such as "Getting It Right First Time" program.

#### Achieved

The GIRFT program continues with outstanding outcomes for hip and knee arthroplasty patients. From April 2024 to April 2025, key outcomes have included a LOS reduction overall of over 1 day, 550 bed days saved, patient satisfaction rates of 95% very or highly satisfied, and 59% discharged in under 2 days.

Other current collaborations with Safer Care Victoria (SCV) are Stroke and Improving Care for Older people at Risk of Delirium (ICORD).

MA2 Continue to progress the implementation of recommendations from the 2022 SCV Clinical Governance Review.

#### Achieved

Successful completion of all recommendations within allocated timeframes, signed off by SCV on 6 March 2025.

MA2 Improve paediatric patient outcomes by implementing the "ViCTOR track and trigger" observation chart and escalation system whenever children have observations taken.

#### Achieved

NHW was one of 8 pilot sites in Victoria who participated in the SCV enhanced VICTOR chart project, ensuring parents' concerns are sought and actioned promptly. Project summation completed July 3 2025, with outcomes including positive feedback from parents of children, and improvement in consistent response to MET criteria in the Emergency Department and the Paediatric ward.

MA6 Implement initiatives that support early discharge of patients to appropriate settings to improve timely patient access to care.

#### Achieved

Appointment of Central Hume Social Worker to support smaller health services to accept patients with complex social work and discharge needs earlier to their own postcode health service.

Improvements to surgical care including Enhanced Recovery After Surgery (ERAS) for orthopaedics and changes to oral intake leading up to surgery (Sip til Send) both resulting in earlier recovery and discharge (shorter LOS) without increase in readmission rates.

Implementation of MIYA patient flow software to improve patient flow and earlier discharge to step down services.

Weekly meeting with Residential Aged Care (RAC) Homes to facilitate transfer.

Continuation of daily regional bed meetings.

Continuation of Fast Track Transfer early discharge model to Benalla.  
Residential In Reach program support to ensure earlier transfer to RAC and Transition Care Program.  
Changes to medical workforce to increase medical consultant cover on weekends to facilitate decision making and appointment of a 4<sup>th</sup> medical unit.  
Continuation of model of care with Wangaratta Private Hospital (WPH) to facilitate early transfer of post-operative patients to WPH.

MA6 Participate in second round of SCV Timely Emergency Care Collaboration.

#### **Achieved**

Participation in second round of Timely Emergency Care (TEC2) Optimizing Flow project well underway, improvements in: time of discharge, criteria led discharge numbers, journey board meetings, medical rounding, afternoon discharge planning, increased pharmacy hours, improved throughput of Short Stay Unit, Fast Track and Transit Lounge, improvements in minutes of time admitted and non-admitted patients spend in ED.

### **Operate within Budget**

Ensure prudent and responsible use of available resources to achieve optimum outcomes.

#### **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**

MB1 Deliver on the key initiatives as outlined in the Budget Action Plan.

#### **Achieved**

Activities to support cost saving initiatives include the replacement of external security contractors with employed staff and the reduction in recruitment fees payable to agencies.

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.

#### **Achieved**

The successful reduction in café staffing expenditure and more efficient use of support service staff.

### **Improving Equitable access to Healthcare and Wellbeing**

Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering. Ensure that communities in rural and regional areas have equitable health outcomes irrespective of locality.

#### **Goals**

- MC2, MC3 Enhance the provision of appropriate and culturally safe services, programs, and clinical trials for and as determined by Aboriginal people, embedding the principles of self-determination.
- 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**

MC3 Promote a culturally safe welcoming environment with Aboriginal cultural symbols and spaces demonstrating, recognising, celebrating and respecting Aboriginal communities and culture.

#### **Achieved**

Design and delivery of a Cultural Safety Garden on the Health Service site to provide a dedicated, inclusive and healing outdoor space that reflects and respects Aboriginal and Torres Strait Islander cultures. The garden serves as a place for reflection, connection to Country and culturally appropriate engagement for patients, families, staff and the broader community. Developed in consultation with Traditional Owners and local Aboriginal organisations, the space incorporates

Indigenous plantings, culturally significant design elements and opportunities for community-led activities and ceremonies.

Local Aboriginal community members joined key staff on a walkthrough of the Emergency Department, front hospital foyer, and medical imaging department this year to share their insights on how NHW could improve the environment to strengthen cultural safety for First Nations people. We are currently collating this feedback to enable a whole of health service response and have commenced improvements where it was straightforward to do so. Further walkthroughs are planned to ensure we capture all aspects of the health service including Community Care Centre and Residential Aged Care Facility, Illoura.

MC3 Strategies to increase transparency and accountability of cultural safety across health services by monitoring of Aboriginal health data, and cultural safety indicators and targets. This includes oversight by the health service board, executive and Aboriginal governance groups, and data-sharing agreements with Aboriginal community-controlled health organisations.

#### **Partially Achieved**

NHW Board receives quarterly reports which provide both qualitative and quantitative Aboriginal Health data. In addition to measuring and monitoring the difference between the percentage of Aboriginal patients and non-aboriginal admitted patients who left against medical advice (admitted patients) or left without treatment (emergency presentations), the reports are currently being expanded to measure and monitor other health-outcome related metrics such as:

- Hospital Acquired Complications
- Avoidable Hospital Readmissions
- Patients returning to ED within 24 hours

Non health outcome related metrics also include:

- Percentage of staff who have completed cultural safety training
- Aboriginal Employment metrics (as per our Aboriginal Employment plan).

NHW has also strengthened its relationship with Albury Wodonga Aboriginal Health Service (AWAHS) and is planning on hosting an Aboriginal Health Forum in partnership with AWAHS later in 2025 where data sharing arrangements will be discussed.

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.

#### **Achieved**

Face to face, on country, cultural competency training was conducted by Mulana Kaalinya (certified aboriginal business) for Board Directors, Executive, Senior staff and clinicians earlier this year. A further session is planned for September to capture new Board Directors and others who unable to attend the first session.

NHW has invested in a comprehensive, locally contextualised online Cultural Safety Training program comprising four modules. The training spans foundational historical knowledge through to practical strategies for culturally safe recruitment and interviewing practices. This initiative ensures that staff are equipped with the knowledge and tools to engage respectfully and effectively with Aboriginal and Torres Strait Islander peoples, both within the organisation and the broader community.

The training has been tailored to reflect the local context, enhancing its relevance and impact for our workforce. It complements NHW's broader commitment to cultural safety and reconciliation.

As of July 2025, 85.63% of NHW's workforce has completed the Cultural Awareness training modules — a strong indicator of staff engagement and organisational commitment to fostering a culturally safe and inclusive environment.

## 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.

### Goals

- 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

MD1 Implement and/or evaluate a new/expanded wellbeing and safety program and its improvement on workforce wellbeing.

Development of an NHW Staff Wellbeing and Psychosocial Safety Strategy for the period 2025-2027 represents a transformative commitment to creating a workplace where excellence in patient care is underpinned by exceptional staff wellbeing. This comprehensive strategy directly addresses critical workforce challenges identified in our 2024 People Matter Survey, including concerning retention indicators (19% likely to leave within 12 months), declining long-term commitment intentions (46% intend to stay 5+ years, down from 49%), and significant workplace safety concerns with 70% of workers' compensation claims relating to manual handling injuries. The strategy recognises that sustainable healthcare delivery requires a workforce that is not only clinically capable but physically energised, mentally resilient and genuinely connected to their purpose and colleagues.

MD1 Introduction of a Leadership Capability Framework and Leadership Development Program.

The NHW Leadership Capability Framework was developed and implemented in 2024. This year we have focused on further operationalising the framework by referencing it in key documents such as position descriptions. This work will continue in the coming year.

NHW continues to invest in the professional growth of its leaders through targeted development programs that build capability, confidence and career progression. In line with our commitment to nurturing leadership excellence across all levels of the organisation, NHW has sponsored 16 participants to undertake the Certificate IV in Leadership and Management in 2025.

This program supports emerging and current leaders by equipping them with practical skills in team leadership, communication, operational planning and performance management. It also aligns with NHW's broader strategic focus on workforce sustainability and succession planning. By offering structured development pathways, NHW demonstrates its ongoing commitment to strengthening leadership capability at all career stages, fostering a resilient and engaged leadership cohort that can respond to the evolving needs of the health service and community.



## Moving from Competition to Collaboration

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.

### Goals

- ME1 Partner with other organisations (eg community health, ACCHOs, PHNs, General Practice, and private health) to drive further collaboration and build a more integrated system.
- ME2 Engage in integrated planning and service design approaches while assuring consistent and strong clinical governance with partners to connect the system to deliver seamless and sustainable care pathways and build sector collaboration.

### Health Service Deliverables

ME1 Partner with Benalla, Yarrawonga and Alpine Health Services to identify opportunities to improve access and care to shared communities within existing health service budgets and activity targets (eg elective surgery and fast track beds).

#### Achieved

Establishment of Central Hume Maternity Framework to allow the provision of antenatal care as close to home as possible. All antenatal care for low-risk women will now be provided by the Level 1 Capability Health services supported by 1-2 weekly clinical review meetings held by the Level 4 (birth) hospital (NHW).

Appointment of Central Hume Social Worker to provide ongoing care of patients with complex social work and discharge needs once transferred to the smaller health services, allowing earlier return to own postcode health service.

Implementation of MIYA patient flow software across Hume to improve patient flow.

Continuation of daily regional bed meetings.

Continuation of Fast Track Transfer early discharge model to Benalla.

Surgical contracts established with Yarrawonga Health and Benalla Health services to support planned surgery procedures to be provided as close to home as possible within the peri-operative capability of that service.

ME2 Actively participate in the Hume Health Service Strategic Service Plan and commence implementation of Strategic Service Directions once approved.

The Hume Health Service Partnership (HHSP) Strategic Service Plan implementation strategy formally commenced in July 2024 and is overseen by the HHSP Strategic Service Plan Implementation Project Control Group (PCG). This year, the PCG have completed a detailed implementation framework and reporting dashboard for the following initiatives:

- Develop a residential care in reach (RIR) program to support residents to receive care in place and avoid unnecessary hospital transfer / admission
- Improved access to specialist palliative care closer to home (in partnership with the Hume Palliative care consortia)
- Leverage telehealth and remote patient monitoring to improve service reach and increase professional support to clinicians in the HHSP.

*\*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*

## Statement of Priorities

### Part B: Performance Priorities 2024-2025

**Table 16: Quality Performance Reporting**

#### High quality and safe care

Key performance indicator	Target	Result
---------------------------	--------	--------

#### Infection prevention and control

Percentage of healthcare workers immunised for influenza	94%	96%
--	-----	-----

#### Continuing care

Average change in the functional independence measure (FIM) score per day of care for rehabilitation separation	≥ 0.645	0.694
---	---------	-------

#### 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	100%	75%
--	------	-----

#### Aged care

Public sector residential aged care services overall star rating	3 stars	Achieved
--	---------	----------

#### Patient experience\*

Percentage of patients who reported positive experiences of their hospital stay	95%	96%
---	-----	-----

#### Aboriginal Health

The gap between the number of Aboriginal patients who discharged against medical advice compared to non-Aboriginal patients	0%	3%
---	----	----

The gap between the number of Aboriginal patients who 'did not wait' presenting to hospital emergency departments non-Aboriginal patients	0%	2%
---	----	----

#### Strong Governance, Leadership and Culture

#### People Matters Survey

Key performance indicator	Target	Result
---------------------------	--------	--------

#### Organisational Culture

People matter survey – Percentage of staff with an overall positive response to safety culture survey questions.	80%	68%
--	-----	-----

#### Timely access to care

Key performance indicator	Target	Result
---------------------------	--------	--------

#### Planned Surgery

Percentage of urgency category 1 planned surgery patients admitted within 30 days.	100%	100%
--	------	------

Percentage of all planned surgery patients admitted within the clinically recommended time	94%	92.8%
--	-----	-------

Number of patients admitted from the planned surgery waiting list	2,698	2,989
---	-------	-------

Percentage of patients on the waiting list who have waited longer than the clinically recommended time for their respective triage category	7.6%	15.9%
---	------	-------

Optimisation of surgical inpatient length of stay (LOS), including through the use of virtual and home-based pre- and post-operative models of care	1.49	1.32
---	------	------

<b>Emergency Care</b>		
Percentage of patients transferred from ambulance to emergency department within 40 minutes	73%	66%
Number of emergency patients with a length of stay in the ED greater than 24 hours	0	624
Mean ED length of stay (admitted) in minutes	445	538
Mean ED length of stay (non-admitted) in minutes	240	238
Inpatient length of stay in minutes	3,933	4,010
<b>Specialist Clinics</b>		
Percentage of patients referred by a GP or external specialist who attended a first appointment within the recommended timeframe	95%	97.4%
<b>Home Based Care</b>		
Percentage of admitted bed days delivered at home	6.5%	6.3%
<b>Table 17: Financial Reporting</b>		
<b>Key performance indicator</b>	<b>Target</b>	<b>Result</b>
Operating result (\$m)	0.00	\$5.494
Adjusted current asset ratio	0.7	0.67
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*

## Statement of Priorities

Part C: Activity and Funding 2024-2025	
	2024-25 Activity Achievement
<b>Funding Type</b>	
<b>Consolidated Activity Funding</b>	
Acute admitted, subacute admitted, emergency services, non-admitted NWAU	27,358
<b>Acute Admitted</b>	
Acute admitted DVA	117.8
Acute admitted TAC	147.1
<b>Subacute/Non-Acute, Admitted &amp; Non-admitted</b>	
Subacute - DVA	32.2
<b>Aged Care</b>	
Residential aged care	22,405
HACC	2,011
<b>Primary Health</b>	
Community health / primary care programs	5,080
<b>Mental Health and Drug Services</b>	
Drug Services	238
<b>Other</b>	
Health Workforce	56

*\*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*

## Financial Results

	2025	2024	2023	2022	2021
	\$000	\$000	\$000	\$000	\$000
<b>Operating Result*</b>	<b>5,494</b>	<b>(13,751)</b>	<b>237</b>	<b>(39)</b>	<b>27</b>
Total revenue	276,874	249,895	253,657	218,464	186,774
Total expenses	(277,008)	(262,026)	(244,518)	(212,932)	(189,137)
<b>Net result from transactions</b>	<b>(134)</b>	<b>(12,131)</b>	<b>9,139</b>	<b>5,532</b>	<b>(2,363)</b>
Total other economic flows	(66)	2,509	(222)	993	3,309
<b>Net result</b>	<b>(200)</b>	<b>(9,622)</b>	<b>8,917</b>	<b>6,525</b>	<b>946</b>
Total assets	196,084	191,188	149,444	139,923	133,682
Total liabilities	80,276	75,180	67,846	67,242	74,120
<b>Net assets/Total equity</b>	<b>115,808</b>	<b>116,008</b>	<b>81,598</b>	<b>72,681</b>	<b>59,562</b>

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

	2024-2025
	\$000
<b>Operating result</b>	<b>5,494</b>
Capital purpose income	6,868
Specific income	0
COVID 19 State Supply Arrangements	0
- Assets received free of charge or for nil consideration under the State Supply	
State supply items consumed up to 30 June 2024	0
Assets provided free of charge	0
Assets received free of charge	0
Expenditure for capital purpose	(142)
Depreciation and amortisation	(12,354)
Impairment of non-financial assets	0
Finance costs (other)	0
<b>Net result from transactions</b>	<b>(134)</b>

\*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.

**Financial Statements**  
**Financial Year ended 30 June 2025**

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

The attached financial statements for Northeast Health Wangaratta have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance 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 Northeast Health Wangaratta at 30 June 2025.

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

We authorise the attached financial statements for issue on 24th September, 2025.

**Board member**



Ruth Kneebone

Chair

Wangaratta  
24th September, 2025

**Accountable Officer**



Libby Fifis

Chief Executive Officer

Wangaratta  
24th September, 2025

**Chief Finance & Accounting Officer**



Andrew Nitschke

Chief Finance and Accounting Officer

Wangaratta  
24th September, 2025

# Independent Auditor's Report

## *To the Board of Northeast Health Wangaratta*

<b>Opinion</b>	<p>I have audited the financial report of Northeast Health Wangaratta (the health service) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2025</li><li>• comprehensive operating statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• cash flow statement for the year then ended</li><li>• notes to the financial statements, including material accounting policy information</li><li>• board member's, accountable officer's and chief finance &amp; accounting officer's declaration.</li></ul> <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 Australian Accounting Standards – Simplified Disclosures.</p>
<b>Basis for Opinion</b>	<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 (including 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>
<b>Board's responsibilities for the financial report</b>	<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  
30 September 2025

Simone Bohan  
*as delegate for the Auditor-General of Victoria*



**Comprehensive Operating Statement**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

		<b>2025</b>	<b>2024</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Revenue and income from transactions</b>			
Revenue from contracts with customers	2.1	218,836	173,773
Other sources of income	2.1	56,063	74,654
Non-operating activities		1,975	1,468
<b>Total revenue and income from transactions</b>		<b>276,874</b>	<b>249,895</b>
<b>Expenses from transactions</b>			
Employee expenses	3.1	(193,072)	(185,482)
Finance costs	6.1	(142)	(134)
Depreciation and amortisation	4.1(a)	(12,354)	(8,305)
Other operating expenses	3.1	(71,440)	(68,105)
<b>Total expenses from transactions</b>		<b>(277,008)</b>	<b>(262,026)</b>
<b>Net result from transactions - net operating balance</b>		<b>(134)</b>	<b>(12,131)</b>
<b>Other economic flows included in net result</b>			
Net gain/(loss) on sale of non-financial assets		42	320
Net gain/(loss) on financial instruments		(133)	(13)
Other gain/(loss) from other economic flows		25	2,202
<b>Total other economic flows included in net result</b>		<b>(66)</b>	<b>2,509</b>
<b>Net result</b>		<b>(200)</b>	<b>(9,622)</b>
<b>Other economic flows - other comprehensive income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment revaluation surplus		-	44,032
<b>Total other comprehensive income</b>		<b>-</b>	<b>44,032</b>
<b>Comprehensive result</b>		<b>(200)</b>	<b>34,410</b>

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

**Balance Sheet**  
**Northeast Health Wangaratta**  
**As at 30 June 2025**

		<b>2025</b>	<b>2024</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Financial assets</b>			
Cash and cash equivalents	6.2	30,072	20,666
Receivables	5.1	15,903	14,212
Contract assets		2,547	1,279
<b>Total financial assets</b>		<b>48,522</b>	<b>36,157</b>
<b>Non-financial assets</b>			
Prepayments		521	911
Inventories		2,145	1,875
Property, plant and equipment	4.1	144,893	152,240
Intangible assets		3	5
<b>Total non-financial assets</b>		<b>147,562</b>	<b>155,031</b>
<b>Total assets</b>		<b>196,084</b>	<b>191,188</b>
<b>Liabilities</b>			
Payables	5.2	26,000	23,250
Contract liabilities		256	487
Borrowings	6.1	3,803	4,830
Employee benefits	3.1(b)	39,213	36,054
Other liabilities	5.3	11,004	10,559
<b>Total liabilities</b>		<b>80,276</b>	<b>75,180</b>
<b>Net assets</b>		<b>115,808</b>	<b>116,008</b>
<b>Equity</b>			
Reserves		125,498	125,498
Contributed capital		39,534	39,534
Accumulated surplus/(deficit)		(49,224)	(49,024)
<b>Total equity</b>		<b>115,808</b>	<b>116,008</b>

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

**Cash Flow Statement**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

	2025	2024
Note	\$'000	\$'000
<b>Cash flows from operating activities</b>		
Operating grants from State Government	221,602	195,140
Operating grants from Commonwealth Government	17,871	14,895
Capital grants from State Government	7,313	6,160
Commercial activity revenue received	1,252	1,287
Donations and bequests received	180	290
GST received from ATO	135	1,029
Interest and investment income received	1,975	1,468
Other receipts	20,621	19,745
<b>Total receipts</b>	<b>270,949</b>	<b>240,014</b>
Payments to employees	(188,959)	(154,033)
Payments to suppliers and consumables	(50,695)	(76,420)
Finance costs	(142)	(31)
GST paid to ATO	-	(1,180)
Other payments	(16,204)	(12,452)
<b>Total payments</b>	<b>(256,000)</b>	<b>(244,116)</b>
<b>Net cash flows from/(used in) operating activities</b>	<b>14,949</b>	<b>(4,102)</b>
<b>Cash flows from investing activities</b>		
Proceeds from sale of non-financial assets	77	426
Purchase of non-financial assets	(5,040)	(7,748)
<b>Net cash flows from/(used in) investing activities</b>	<b>(4,963)</b>	<b>(7,322)</b>
<b>Cash flows from financing activities</b>		
Repayment of borrowings and principal portion of lease liabilities	(1,027)	(1,268)
Repayment of accommodation deposits	(3,760)	(2,123)
Receipt of accommodation deposits	4,207	6,018
<b>Net cash flows from/(used in) financing activities</b>	<b>(580)</b>	<b>2,627</b>
<b>Net increase/(decrease) in cash and cash equivalents held</b>	<b>9,406</b>	<b>(8,797)</b>
Cash and cash equivalents at beginning of year	20,666	29,463
<b>Cash and cash equivalents at end of year</b>	<b>30,072</b>	<b>20,666</b>

6.2

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

**Statement of Changes in Equity**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

	Property, Plant and Equipment Revaluation Surplus \$'000	Contributed Capital \$'000	Accumulated Surplus/(Deficit) \$'000	Total \$'000
<b>Balance at 1 July 2023</b>	<b>81,466</b>	<b>39,534</b>	<b>(39,402)</b>	<b>81,598</b>
Net result for the year	-	-	(9,622)	(9,622)
Other comprehensive income for the year	44,032	-	-	44,032
<b>Balance at 30 June 2024</b>	<b>125,498</b>	<b>39,534</b>	<b>(49,024)</b>	<b>116,008</b>
Net result for the year	-	-	(200)	(200)
<b>Balance at 30 June 2025</b>	<b>125,498</b>	<b>39,534</b>	<b>(49,224)</b>	<b>115,808</b>

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

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial 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 financial statements of Northeast Health Wangaratta for the year ended 30 June 2025.

Northeast Health Wangaratta is a not-for-profit entity established as a public agency under the *Health Services Act 1988 (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**

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).

Northeast Health Wangaratta 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. Northeast Health Wangaratta's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Northeast Health Wangaratta 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 Financial Management Act 1994 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.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

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 Northeast Health Wangaratta.

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 Northeast Health Wangaratta on 24th September, 2025.

**Note 1.2 Material accounting estimates and judgements**

Management makes estimates and judgements when preparing the financial statements.

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

Revisions to 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 Northeast Health Wangaratta.

Northeast Health Wangaratta's principal address is:

35-47 Green Street  
Wangaratta, Victoria 3677

**Note 1.4 Economic dependency**

Northeast Health Wangaratta 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. Northeast Health Wangaratta 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 Northeast Health Wangaratta's operations and on that basis, the financial statements have been prepared on a going concern basis.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

## Note 2 Funding delivery of our services

Northeast Health Wangaratta's overall objective is to provide quality health service that support and enhance the wellbeing of all Victorians. Northeast Health Wangaratta is predominantly funded by grant funding for the provision of outputs. Northeast Health Wangaratta also receives income from the supply of services.

### Structure

#### 2.1 Revenue and income from transactions

##### Note 2.1 Revenue and income from transactions

		2025 \$'000	2024 \$'000
Revenue from contracts with customers	2.1(a)	218,836	173,773
Other sources of income	2.1(b)	58,038	76,122
<b>Total revenue and income from transactions</b>		<b>276,874</b>	<b>249,895</b>

##### Note 2.1(a) Revenue from contracts with customers

	2025 \$'000	2024 \$'000
Government grants (State) - Operating	186,589	143,960
Government grants (Commonwealth) - Operating	16,741	13,865
Patient and resident fees	13,443	13,893
Private practice fees	811	901
Commercial activities	1,252	1,154
<b>Total revenue from contracts with customers</b>	<b>218,836</b>	<b>173,773</b>

#### 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 the funding body, who is the party that promises funding in exchange for Northeast Health Wangaratta's goods or services. Northeast Health Wangaratta's 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 Northeast Health Wangaratta's revenue streams, with information detailed below relating to Northeast Health Wangaratta's material revenue streams:

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

Government grant	Performance obligation
Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU)	<p>NWAU is a measure of health service activity expressed as a common unit against which the Victorian efficient price (NEP) is paid.</p> <p>The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity.</p> <p>Revenue is recognised at point in time, which is when a patient is discharged.</p>
Commonwealth Residential Aged Care Grants	<p>Funding is provided for the provision of care for aged care residents within facilities at Northeast Health Wangaratta.</p> <p>The performance obligations include provision of residential accommodation and care from nursing staff and personal care workers.</p> <p>Revenue is recognised at the point in time when the service is provided within the residential aged care facility.</p>

**Patient and resident fees**

Patient and resident fees are charges incurred by patients for services they receive. Patient and resident fees are recognised under AASB 15 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.



**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 2.1(b) Other sources of income**

	2025	2024
Note	\$'000	\$'000
Government grants (State) - Operating	39,772	55,867
Government grants (Commonwealth) - Operating	1,077	1,030
Government grants (State) - Capital	7,313	9,952
Other capital purpose income	109	237
Assets received free of charge or for nominal consideration	397	550
Other income from operating activities	7,395	7,018
Interest Income	1,975	1,468
<b>Total other sources of income</b>	<b>58,038</b>	<b>76,122</b>

**How we recognise other sources of income**

**Government grants**

Northeast Health Wangaratta 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 Northeast Health Wangaratta has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Northeast Health Wangaratta 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 Northeast Health Wangaratta 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 Northeast Health Wangaratta'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

	2025	2024
Note	\$'000	\$'000
Employee expenses	193,072	185,482
Other operating expenses	71,440	68,105
<b>Total expenses incurred in the delivery of services</b>	<b>264,512</b>	<b>253,587</b>

##### Note 3.1(a) Employee expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	144,769	133,386
Defined contribution superannuation expense	14,621	12,897
Agency expenses	19,531	25,159
Fee for service medical officer expenses	14,151	14,040
<b>Total employee expenses</b>	<b>193,072</b>	<b>185,482</b>

##### 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 plans that are paid or payable during the reporting period.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 3.1(b) Employee related provisions**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current provisions for employee benefits</b>		
Accrued days off	366	308
Annual leave	16,813	14,783
Long service leave	13,603	13,186
Provision for on-costs	4,097	3,763
<b>Total current provisions for employee benefits</b>	<b>34,879</b>	<b>32,040</b>
<b>Non-current provisions for employee benefits</b>		
Long service leave	3,805	3,517
Provision for on-costs	529	497
<b>Total non-current provisions for employee benefits</b>	<b>4,334</b>	<b>4,014</b>
<b>Total provisions for employee benefits</b>	<b>39,213</b>	<b>36,054</b>

**How we recognise employee-related provisions**

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 Northeast Health Wangaratta 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 Northeast Health Wangaratta expects to wholly settle within 12 months or
- present value – if Northeast Health Wangaratta does not expect to wholly settle within 12 months.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**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 Northeast Health Wangaratta 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 Northeast Health Wangaratta expects to wholly settle within 12 months or
- present value – if Northeast Health Wangaratta does not expect to wholly settle within 12 months.

Conditional LSL is measured at present value and is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

**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.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 3.1(c) Other expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Other operating expenses</b>		
Drug supplies	10,932	8,908
Medical and surgical supplies (including Prostheses)	13,368	12,747
Diagnostic and radiology supplies	9,547	8,994
Other supplies and consumables	14,145	13,730
Short term lease expenses	1,348	1,346
Low value lease expenses	261	382
Fuel, light, power and water	1,720	1,680
Repairs, maintenance & replacements	4,379	2,201
Maintenance contracts	1,025	817
Medical indemnity insurance	3,463	3,155
Information technology and communication	4,593	3,227
Other administration expenses	6,659	10,918
<b>Total other operating expenses</b>	<b>71,440</b>	<b>68,105</b>

**How we recognise other operating expenses**

**Expense recognition**

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

**Supplies and consumables**

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

The following lease payments are recognised on a straight-line basis:

- short term leases – leases with a term of twelve months or less, and
- low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10,000.

Variable lease payments that are not included in the measurement of the lease liability, i.e. variable lease payments that do not depend on an index or a rate such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments occurs. Northeast Health Wangaratta's variable lease payments during the year ended 30 June 2025 was nil.

**Other operating expenses**

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

The DH also makes certain payments on behalf of Northeast Health Wangaratta. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue (Refer to Note 2.1(c)) and recording a corresponding expense.

## Notes to the Financial Statements

### Northeast Health Wangaratta

For the Financial Year Ended 30 June 2025

## Note 4 Key assets to support service delivery

Northeast Health Wangaratta 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 Northeast Health Wangaratta 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
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land at fair value - Crown	5,755	1,778	-	-	5,755	1,778
Land at fair value - Freehold	-	3,977	-	-	-	3,977
Buildings at fair value	124,503	119,288	(8,833)	-	115,670	119,288
Works in progress at cost	5,093	6,924	-	-	5,093	6,924
Plant, equipment and vehicles at fair value	42,353	42,054	(23,978)	(21,781)	18,375	20,273
<b>Total property, plant and equipment</b>	<b>177,704</b>	<b>174,021</b>	<b>(32,811)</b>	<b>(21,781)</b>	<b>144,893</b>	<b>152,240</b>

### 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.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

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

	Land \$'000	Buildings \$'000	Works in progress \$'000	Plant, equipment and vehicles \$'000	Total \$'000
<b>Balance at 1 July 2024</b>	<b>5,755</b>	<b>119,288</b>	<b>6,924</b>	<b>20,273</b>	<b>152,240</b>
Additions	-	2,446	-	2,594	5,040
Disposals	-	-	-	(35)	(35)
Net transfers between classes	-	1,831	(1,831)	-	-
Depreciation	-	(8,652)	-	(3,700)	(12,352)
<b>Balance at 30 June 2025</b>	<b>5,755</b>	<b>114,913</b>	<b>5,093</b>	<b>19,132</b>	<b>144,893</b>

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, Northeast Health Wangaratta 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 managerial revaluation or the next scheduled independent revaluation, which is planned to be undertaken in 2029, in accordance with Northeast Health Wangaratta's revaluation cycle.

## Notes to the Financial Statements

### Northeast Health Wangaratta

For the Financial Year Ended 30 June 2025

#### Note 4.1(b) Right-of-use assets included in property, plant and equipment

The following tables are right-of-use assets included in the property, plant and equipment balance, presented by subsets of buildings and plant and equipment.

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025	2024	2025	2024	2025	2024
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land and Buildings at fair value	938	1,083	(383)	(412)	555	671
Plant, equipment and vehicles at fair value	5,554	6,113	(2,558)	(2,311)	2,996	3,802
<b>Total right-of-use assets</b>	<b>6,492</b>	<b>7,196</b>	<b>(2,941)</b>	<b>(2,723)</b>	<b>3,551</b>	<b>4,473</b>

	Land and Buildings \$'000	Plant, equipment and vehicles \$'000	Total \$'000
<b>Balance at 1 July 2024</b>	<b>671</b>	<b>3,802</b>	<b>4,473</b>
Additions	93	237	330
Disposals	(7)	(28)	(35)
Depreciation	(202)	(1,015)	(1,217)
<b>Balance at 30 June 2025</b>	<b>555</b>	<b>2,996</b>	<b>3,551</b>

#### How we recognise right-of-use assets

##### Initial recognition

When Northeast Health Wangaratta enters a contract, which provides the health services with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.1 for further information) the contract gives rise to a right-of-use asset and corresponding lease liability.



**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

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

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

**Subsequent measurement**

Right-of-use assets are subsequently measured at fair value, with the exception of right-of-use assets arising from leases with significantly below-market terms and conditions, which are subsequently measured at cost, less accumulated depreciation and accumulated impairment losses where applicable.

Northeast Health Wangaratta has applied the exemption permitted under FRD 104 Leases, consistent with the optional relief in AASB 16.Aus25.1. Under this exemption, Northeast Health Wangaratta is not required to apply fair value measurement requirements to right-of-use assets arising from leases with significantly below-market terms and conditions, where those leases are entered into principally to enable the entity to further its objectives.

Right-of-use assets are also adjusted for certain remeasurements of the lease liability (for example, when a variable lease payment based on an index or rate becomes effective).

Further information regarding fair value measurement is disclosed in Note 7.3.

**4.1(c) Impairment of property, plant and equipment**

The recoverable amount of the primarily non-financial physical assets of Northeast Health Wangaratta, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 *Impairment of Assets* does not apply to such assets that are regularly revalued.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

***Note 4.2 Depreciation and amortisation***

**How we recognise depreciation**

All buildings, plant and equipment and other non-financial physical assets 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 exercising 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**

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

	<b>2025</b>	<b>2024</b>
Buildings	25 to 50 years	25 to 50 years
Plant and Equipment	3 to 25 years	3 to 25 years
Motor Vehicles	4 years	4 years
Leased Assets	2 to 4 years	2 to 4 years
Intangible assets	3 to 5 years	3 to 5 years

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

## Note 5 Other assets and liabilities

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

### Structure

#### 5.1 Receivables

#### 5.2 Payables

#### 5.3 Other liabilities

### Note 5.1 Receivables

	2025	2024
Note	\$'000	\$'000
<b>Current receivables</b>		
<b>Contractual</b>		
Inter hospital debtors	1,326	1,472
Trade receivables	500	1,393
Patient fees	2,160	825
Allowance for impairment losses	(83)	(42)
Accrued revenue	1,415	668
Amounts receivable from governments and agencies	459	380
<b>Total contractual receivables</b>	<b>5,777</b>	<b>4,696</b>
<b>Statutory</b>		
GST receivable	735	870
<b>Total statutory receivables</b>	<b>735</b>	<b>870</b>
<b>Total current receivables</b>	<b>6,512</b>	<b>5,566</b>
<b>Non-current receivables</b>		
<b>Contractual</b>		
Long service leave - Department of Health	9,391	8,646
<b>Total contractual receivables</b>	<b>9,391</b>	<b>8,646</b>
<b>Total non-current receivables</b>	<b>9,391</b>	<b>8,646</b>
<b>Total receivables</b>	<b>15,903</b>	<b>14,212</b>
<i>(i) Financial assets classified as receivables</i>		
Total receivables	15,903	14,212
GST receivable	(735)	(870)
<b>Total financial assets classified as receivables</b>	<b>15,168</b>	<b>13,342</b>

7.1

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**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 cost'. They are initially recognised at fair value plus any directly attributable transaction costs. The health service holds contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.
- **Statutory receivables**, including 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.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 5.2 Payables**

		2025	2024
	Note	\$'000	\$'000
<b>Current payables</b>			
<b>Contractual</b>			
Trade creditors		4,218	5,376
Accrued salaries and wages		6,086	5,157
Accrued expenses		11,023	5,996
Deferred capital grant income	5.2(a)	3,335	5,718
Inter hospital creditors		878	795
Amounts payable to governments and agencies		55	-
Other		405	208
<b>Total contractual payables</b>		<b>26,000</b>	<b>23,250</b>
<b>Total current payables</b>		<b>26,000</b>	<b>23,250</b>
<b>Total payables</b>		<b>26,000</b>	<b>23,250</b>
<i>(i) Financial liabilities classified as payables</i>			
Total payables		26,000	23,250
Deferred grant income		(3,335)	(5,718)
<b>Total financial liabilities classified as payables</b>	7.1	<b>22,665</b>	<b>17,532</b>

**How we recognise payables**

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

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

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
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**Note 5.2(a) Movement in deferred capital grant income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Opening balance of deferred capital grant income</b>	5,718	9,425
Grant consideration for capital works received during the year	-	3,452
Deferred capital grant income recognised as income due to completion of capital works	(2,383)	(7,159)
<b>Closing balance of deferred capital grant income</b>	<b>3,335</b>	<b>5,718</b>

**How we recognise deferred capital grant income**

Grant consideration was received from the Department of Health (Vic) to support the redevelopment of hospital buildings and infrastructure.

Capital grant income is recognised progressively as the asset is constructed, since this is the time when Northeast Health Wangaratta satisfies its obligations. The progressive percentage of costs incurred is used to recognise income because this most closely reflects the percentage of completion of the building works. As a result, Northeast Health Wangaratta has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

**Notes to the Financial Statements**  
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**Note 5.3 Other liabilities**

	<b>2025</b>	<b>2024</b>
<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current monies held in trust</b>		
Patient monies	7	9
Refundable accommodation deposits	10,997	10,550
<b>Total current monies held in trust</b>	<b>11,004</b>	<b>10,559</b>
<b>Total other liabilities</b>	<b>11,004</b>	<b>10,559</b>
<b>* Represented by:</b>		
- Cash assets	6.2 11,004	10,559
	<b>11,004</b>	<b>10,559</b>

**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 Northeast Health Wangaratta upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

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*.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
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## Note 6 How we finance our operations

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

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

### Structure

#### 6.1 Borrowings

#### 6.2 Cash and cash equivalents

#### 6.3 Commitments for expenditure

### Note 6.1 Borrowings

		2025 \$'000	2024 \$'000
<b>Current borrowings</b>			
Lease liability	6.1(a)	1,821	2,216
Advances from government		85	85
Other financial liabilities		18	-
<b>Total current borrowings</b>		<b>1,924</b>	<b>2,301</b>
<b>Non-current borrowings</b>			
Lease liability	6.1(a)	1,786	2,326
Advances from government		78	153
Other financial liabilities		15	50
<b>Total non-current borrowings</b>		<b>1,879</b>	<b>2,529</b>
<b>Total borrowings</b>	7.1	<b>3,803</b>	<b>4,830</b>

### How we recognise borrowings

Borrowings refer to interest bearing liabilities mainly raised from advances from the Treasury Corporation of Victoria (TCV) and other funds raised through lease liabilities and other interest-bearing arrangements.

Borrowings are classified as financial instruments. Interest bearing liabilities are classified at amortised cost and recognised at the fair value of the consideration received directly attributable to transaction costs and subsequently measured at amortised cost using the effective interest method.



**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Terms and conditions of borrowings**

		Maturity Dates							
		Weighted average interest rate	Carrying Amount	Nominal Amount	Less than 1 Month	3 months - 1 1-3 Months	Year	1-5 Years	Over 5 years
30 June 2025	Note	(%)	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Lease liabilities	6.1	3.87%	3,607	3,724	86	172	774	2,692	-
Advances from government	6.1	3.20%	163	163	-	-	85	78	-
<b>Total Financial Liabilities</b>			<b>3,770</b>	<b>3,887</b>	<b>86</b>	<b>172</b>	<b>859</b>	<b>2,770</b>	<b>-</b>

		Maturity Dates							
		Weighted average interest rate	Carrying Amount	Nominal Amount	Less than 1 Month	3 months - 1 1-3 Months	Year	1-5 Years	Over 5 years
30 June 2024	Note	(%)	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Lease liabilities	6.1	3.71%	4,542	4,914	116	232	959	3,607	-
Advances from government	6.1	2.95%	238	238	-	-	85	153	-
<b>Total Financial Liabilities</b>			<b>4,780</b>	<b>5,152</b>	<b>116</b>	<b>232</b>	<b>1,044</b>	<b>3,760</b>	<b>-</b>

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 6.1(a) Lease liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current lease liabilities</b>		
Lease liability	1,821	2,216
<b>Total current lease liabilities</b>	<b>1,821</b>	<b>2,216</b>
<b>Non-current lease liabilities</b>		
Lease liability	1,786	2,326
<b>Total non-current lease liabilities</b>	<b>1,786</b>	<b>2,326</b>
<b>Total lease liabilities</b>	<b>3,607</b>	<b>4,542</b>

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

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Not longer than one year	1,117	1,388
Longer than one year but not longer than five years	2,770	3,161
Longer than five years	-	365
<b>Minimum future lease liability</b>	<b>3,887</b>	<b>4,914</b>
Less unexpired finance expenses	(280)	(352)
<b>Present value of lease liability</b>	<b>3,607</b>	<b>4,562</b>

**How we recognise lease liabilities**

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

To apply this definition, Northeast Health Wangaratta ensures the contract meets the following criteria:

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

Northeast Health Wangaratta's lease arrangements consist of the following:

Leased land	17 years
Leased buildings	2 years
Leased medical equipment	1 to 7 years
Leased computer equipment	3 to 5 years
Leased vehicles	1 to 3 years

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

All leases are recognised on the balance sheet, with the exception of low value leases (less than \$10,000 AUD) and short-term leases of less than 12 months. Northeast Health Wangaratta has elected to apply the practical expedients for short-term leases and leases of low-value assets. As a result, no right-of-use asset or lease liability is recognised for these leases; rather, lease payments are recognised as an expense on a straight-line basis over the lease term, within “other operating expenses” (refer to Note 3.1).

The following low value and short term lease payments are recognised in profit or loss:

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Expenses related to short term leases	1,348	1,346
Expenses relating to leases of low-value assets	261	382
<b>Total amounts recognised as expense</b>	<b>1,609</b>	<b>1,728</b>

**Initial measurement**

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Northeast Health Wangaratta's incremental borrowing rate. Our lease liability has been discounted by rates of between 1.27% to 5.32%.

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

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date.

**Subsequent measurement**

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

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

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 6.2 Cash and Cash Equivalents**

	<b>2025</b>	<b>2024</b>
<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
Cash on hand (excluding monies held in trust)	4	4
Cash at bank (excluding monies held in trust)	19,064	10,928
<b>Total cash held for operations</b>	<b>19,068</b>	<b>10,932</b>
Cash on hand (monies held in trust)	7	-
Cash at bank (monies held in trust)	10,997	9,734
<b>Total cash held as monies in trust</b>	<b>11,004</b>	<b>9,734</b>
<b>Total cash and cash equivalents</b>	<b>30,072</b>	<b>20,666</b>

7.1

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 6.3 Commitments for expenditure**

	Less than 1 year \$'000	1-5 Years \$'000	Over 5 years \$'000	Total \$'000
<b>30 June 2025</b>				
Capital expenditure commitments	2,430	-	-	2,430
Operating expenditure commitments	2,514	2,568	-	5,082
Non-cancellable short term and low value lease commitments	370	112	-	482
<b>Total commitments (inclusive of GST)</b>	<b>5,314</b>	<b>2,680</b>	<b>-</b>	<b>7,994</b>
Less GST recoverable				(727)
<b>Total commitments (exclusive of GST)</b>				<b>7,267</b>
	Less than 1 year \$'000	1-5 Years \$'000	Over 5 years \$'000	Total \$'000
<b>30 June 2024</b>				
Capital expenditure commitments	-	-	-	-
Operating expenditure commitments	550	649	-	1,199
Non-cancellable short term and low value lease commitments	917	192	-	1,109
<b>Total commitments (inclusive of GST)</b>	<b>1,467</b>	<b>841</b>	<b>-</b>	<b>2,308</b>
Less GST recoverable				(210)
<b>Total commitments (exclusive of GST)</b>				<b>2,098</b>

**How we disclose our commitments**

Our commitments relate to expenditure and short term and low value leases.

**Expenditure commitments**

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

**Short term and low value leases**

Northeast Health Wangaratta discloses short term and low value lease commitments which are excluded from the measurement of right-of-use assets and lease liabilities. Refer to Note 6.1 for further information.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

## **Note 7 Financial instruments, contingencies and valuation judgements**

Northeast Health Wangaratta 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***

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**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 Northeast Health Wangaratta'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*.

			Total interest		
	Carrying amount	Net gain/(loss)	income/	Fee income/	Impairment
	\$'000	\$'000	(expense)	(expense)	loss
30 June 2025	Note		\$'000	\$'000	\$'000
<b>Financial assets at amortised cost</b>					
Cash and cash equivalents	6.2	30,072	-	1,975	-
Receivables	5.1	15,168	-	-	-
<b>Total financial assets<sup>i</sup></b>		<b>45,240</b>	<b>-</b>	<b>1,975</b>	<b>-</b>
<b>Financial liabilities at amortised cost</b>					
Payables	5.2	22,665	-	-	-
Borrowings	6.1	3,803	-	(142)	-
Other financial liabilities - Refundable Accommodation Deposits	5.3	10,997	-	-	-
Other financial liabilities - patient monies held in trust	5.3	7	-	-	-
<b>Total financial liabilities<sup>i</sup></b>		<b>37,472</b>	<b>-</b>	<b>(142)</b>	<b>-</b>

<sup>i</sup> The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable).

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

			Total interest		
	Carrying amount	Net gain/(loss)	income/	Fee income/	Impairment
			(expense)	(expense)	loss
30 June 2024	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial assets at amortised cost</b>					
Cash and cash equivalents	20,666	-	1,468	-	-
Receivables	13,342	-	-	-	-
<b>Total financial assets <sup>i</sup></b>	<b>34,008</b>	<b>-</b>	<b>1,468</b>	<b>-</b>	<b>-</b>
<b>Financial liabilities at amortised cost</b>					
Payables	17,532	-	-	-	-
Borrowings	4,830	-	(134)	-	-
Other financial liabilities - Refundable Accommodation Deposits	10,550	-	-	-	-
Other financial liabilities - patient monies held in trust	9	-	-	-	-
<b>Total financial liabilities <sup>i</sup></b>	<b>32,921</b>	<b>-</b>	<b>(134)</b>	<b>-</b>	<b>-</b>

<sup>i</sup> The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable).



**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**How we categorise financial instruments**

Financial assets at amortised cost

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

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

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

Northeast Health Wangaratta recognises the following assets in this category:

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

**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.

Northeast Health Wangaratta recognises the following liabilities in this category:

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

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**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 and
- Lease liabilities.

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

**Valuation hierarchy**

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

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

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

Northeast Health Wangaratta 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 Northeast Health Wangaratta'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 principles 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).

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

The last scheduled full independent valuation of all of Northeast Health Wangaratta'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, Northeast Health Wangaratta 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, Northeast Health Wangaratta considers the current use as its highest and best use.

Non-specialised land and non-specialised buildings

Non-specialised land, 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, Northeast Health Wangaratta held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

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

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 Northeast Health Wangaratta, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

Plant, equipment and vehicles

Vehicles are valued using the current replacement cost method. Northeast Health Wangaratta 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 Northeast Health Wangaratta who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

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 the current replacement cost method.

**Significant assumptions**

Asset class	Valuation technique	Significant assumption	Range (weighted average) <sup>(i)</sup>
Specialised land	Market approach	Community Service Obligations adjustment	(20%) <sup>(ii)</sup>
Specialised buildings	Current replacement cost approach	Cost per square metre Useful life	\$1,000 - \$1,500/m <sup>2</sup> (\$1,300) 7 - 43 years (9 years)
Vehicles	Current replacement cost approach	Cost per unit Useful life	\$23,000 - \$68,000 (\$37,500 per unit) 3 - 5 years (3 years)
Plant and equipment	Current replacement cost approach	Cost per unit Useful life	\$1,000 - \$1,247,000 (\$21,500 per unit) 2 - 20 years (11 years)

<sup>(i)</sup> Illustrations on the valuation techniques and significant assumptions and unobservable inputs are an indicator and should not be directly used without consultation with the health services independent valuer.

<sup>(ii)</sup> A community service obligation (CSO) of 20% was applied to Northeast Health Wangaratta's specialised land.

## **Note 8 Other disclosures**

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

### **Structure**

***8.1 Responsible persons disclosures***

***8.2 Remuneration of executives***

***8.3 Related parties***

***8.4 Remuneration of auditors***

***8.5 Events occurring after the balance date***

***8.6 Joint arrangements***

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 8.1 Responsible persons disclosures**

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

	Period
The Honourable Mary-Anne Thomas MP:	
Minister for Health	1 July 2024 - 30 June 2025
Minister for Ambulance Services	1 July 2024 - 30 June 2025
Minister for Health Infrastructure	1 July 2024 - 19 December 2024
The Honourable Ingrid Stitt MP:	
Minister for Mental Health	1 July 2024 - 30 June 2025
Minister for Ageing	1 July 2024 - 30 June 2025
The Honourable Lizzy Blandthorn MP:	
Minister for Children	1 July 2024 - 30 June 2025
Minister for Disability	1 July 2024 - 30 June 2025
The Honourable Melissa Horne MP:	
Minister for Health Infrastructure	19 December 2024 - 30 June 2025
<b>Governing Boards</b>	
Ms R Kneebone (Chair of the Board)	1 Jul 2024 - 30 Jun 2025
Ms A Maclean	1 Jul 2024 - 30 Jun 2025
Ms C Clutterbuck	1 Jul 2024 - 30 Jun 2025
Ms L Mulcahy	1 Jul 2024 - 30 Jun 2025
Ms C Walker	1 Jul 2024 - 30 Jun 2025
Mr M Joyce	1 Jul 2024 - 30 Jun 2025
Mr M Sammon	1 Jul 2024 - 30 Jun 2025
Ms M. Morand	1 Jul 2024 - 13 May 2025
Ms R Cooke	1 Jul 2024 - 30 Jun 2025
Ms F. Williams	1 Jul 2024 - 30 Jun 2025
<b>Accountable Officers</b>	
Ms L Ffis	1 Jul 2024 - 30 Jun 2025

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Remuneration of Responsible Persons**

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

**Income Band**

\$10,000 - \$19,999

\$20,000 - \$29,999

\$340,000 - \$349,999

\$350,000 - \$359,999

**Total Numbers**

<b>2025</b>	<b>2024</b>
<b>No</b>	<b>No</b>
9	8
1	1
-	1
1	-
<b>11</b>	<b>10</b>
<b>2025</b>	<b>2024</b>
<b>\$'000</b>	<b>\$'000</b>
<b>509</b>	<b>490</b>

**Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:**

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

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 8.2 Remuneration of executives**

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

Remuneration 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.

All executive director positions were filled for the full year in 2025, compared to a number of periods where positions were unoccupied in 2024 . This has had a significant impact on remuneration figures between the two financial years.

**Remuneration of executives officers**  
**(including Key Management Personnel disclosed in Note 8.3)**

Total remuneration <sup>i</sup>

Total number of executives

Total annualised employee equivalent <sup>ii</sup>

Total Remuneration	
2025	2024
\$'000	\$'000
1,598	1,053
7	6
7.0	4.2

<sup>i</sup> The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Northeast Health Wangarattas under AASB 124 *Related Party Disclosures* and are also reported within Note 8.3 Related Parties.

<sup>ii</sup> Annualised employee equivalent is based on working 38 ordinary hours per week over the reporting period.



# Notes to the Financial Statements

## Northeast Health Wangaratta

### For the Financial Year Ended 30 June 2025

#### Note 8.3 Related parties

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

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

#### Significant transactions with government related entities

Northeast Health Wangaratta received funding from the DH of \$222.14 m (2024: \$194.70 m) and capital funding of \$6.84 m (2024: \$9.83 m). Balances outstanding as at 30 June 2025 are \$1.94 m (2024: nil).

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

#### Key management personnel

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

The Board of Directors and the Executive Directors of Northeast Health Wangaratta and its controlled entities are deemed to be KMPs. This includes the following:

KMPs	Position Title
Ms A Maclean	Chair of the Board
Ms C Clutterbuck	Board Member
Ms L Mulcahy	Board Member
Ms C Walker	Board Member
Mr M Joyce	Board Member
Ms R Kneebone	Board Member
Mr M Sammon	Board Member
Ms M Morand	Board Member
Mrs R Cooke	Board Member
Ms F Williams	Board Member
Ms L Fifis	Chief Executive Officer
Ms K Bennetts	Executive Director People and Corporate Operations/ Chief Procurement Officer
A. Prof G. Wilkes	Executive Director Medical Services
Mr A Nitschke	Executive Director Finance and Performance/ Chief Financial Officer
Ms B Hammond	Executive Director Clinical Operations/ Chief Nursing & Midwifery Officer
Ms M Butler	Executive Director Clinical Governance, Aged Care, Education and Research
Ms D Voigt	Executive Director People and Culture

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

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

	2025 \$'000	2024 \$'000
Total compensation - KMPs <sup>i</sup>	2,107	1,543

<sup>i</sup> 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 occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the HealthShare Victoria and Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with Northeast Health Wangaratta, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2025 (2024: none).

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

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 8.4 Remuneration of Auditors**

**Victorian Auditor-General's Office**  
Audit of the financial statements  
**Total remuneration of auditors**

2025 \$'000	2024 \$'000
63	60
<b>63</b>	<b>60</b>

**Note 8.5 Events occurring after the balance sheet date**

There are no events occurring after the Balance Sheet date.

**Notes to the Financial Statements**  
**Northeast Health Wangaratta**  
**For the Financial Year Ended 30 June 2025**

**Note 8.6 Joint arrangements**

		Ownership Interest	
		2025	2024
	Principal Activity	%	%
Hume Region Health Alliance	Information Technology Services	10.47	10.78

	2025	2024
	\$'000	\$'000
Total revenue and income	1,624	1,493
Total expenses	(1,882)	(1,426)
Total net result	(258)	67
Total other economic flows	(1)	(1)
Comprehensive result for the year	(259)	66
Total assets	1,803	1,580
Total liabilities	1,373	891
Total equity	430	689

**Contingent liabilities and capital commitments**

There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date. Northeast Health Wangaratta is involved in joint arrangements where control and decision-making are shared with other parties. Northeast Health Wangaratta 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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