25TH ANNUAL REPORT

2019/20

INGLEWOOD & DISTRICTS HEALTH SERVICE

CONTENTS

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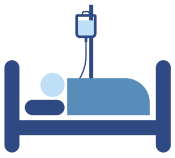
IDHS AT A GLANCE

The Inglewood & Districts Health Service is situated in the Loddon Shire, approximately 50 kilometres from Bendigo with the catchment area including the southern half of the Loddon Shire having a population of approximately 4,830 (Loddon Shire, 2018). The hospital is in Inglewood, with community based services also delivered in Wedderburn, Bridgewater, Serpentine, Tarnagulla and Korong Vale.

The health service was formed on 1 January 1996 by the amalgamation of The Inglewood Hospital (1863) and the Inglewood and Districts Community Health Centre Inc (1977). Inglewood & Districts Health Service (IDHS) is an incorporated body under Section 13 of the Health Services Act 1988 providing a broad range of services, including acute, residential aged and primary care services (including home nursing) to our catchment population and has:

- 63 full time equivalent staff
- 15 high care residential aged care beds
- 20 low care residential aged care beds
- 3 Transition Care Program (TCP) (bed based)
- 1 Transition Care Program bed (community based)
- 8 inpatient beds
- Urgent care centre
- Primary Care Services

IN THE PAST 12 MONTHS



BED DAYS

Acute	1,192
TCP (combined)	1,788
Nursing home	5,225
Hostel	7,079

OCCUPANCY

Acute and TCP (bed based)	84%
Nursing home	95.4%
Hostel	96.6%

MEALS

Main meals	43,861
Snacks and Suppers	43,861
Community meals & catering events	5,000

LAUNDRY

Sheets & Towels	77,251

Hostel and nursing home clients personal clothing is additional

SERVICES AVAILABLE AT IDHS

- Acute (hospital) beds
- Community Development
- Community Nursing
- Counselling
- Diabetes Education
- District Nursing Services
- Group Fitness
- Health Promotion
- Hearing Services
- LIFE Program (Diabetes Prevention)
- Mental Health Services
- Palliative Care
- Physiotherapy
- Podiatry
- Residential Aged Care
- Social Support (previously Planned Activity Group)
- Social Work
- Transition Care Program
- Urgent Care Centre
- Volunteer Program

The responsible Ministers are:

- The Honourable Jenny Mikakos, Minister for Health & Minister for Ambulance Services
- The Honourable Martin Foley, Minister for Mental Health

OBJECTIVES

To operate the business of a public hospital as authorised by or under the Health Services Act 1988 (VIC):

- To provide aged care services ensuring that these services always comply with the Charter of Residents' Rights and Responsibilities provided in the Aged Care Act 1997 (Commonwealth) .
- To provide community based ancillary health, aged care, primary care, and children's services.
- To conduct any other business that may be relevant to the business of a public hospital, nursing home, a hostel or community health service, or calculated to make more profitable any of the service's assets or activities.
- To do all things that are incidental or conducive to the attainment of the objects of the service.

COMMITMENTS

- We encourage and assist our clients/patients and residents to achieve life-long health and wellbeing.
- We respect each client's rights, needs and choices including the right to refuse treatment.
- We provide equality and equity of access to services.
- We support the broad definition of health which includes meeting social, emotional, physical, cultural, and spiritual needs through a multi-disciplinary approach.
- We seek to achieve quality health outcomes.
- We provide a safe and supportive environment for clients, staff, families, and visitors.
- We encourage the personal and professional development of all our staff.
- We encourage participation by all members of the community in planning, implementing, and evaluating service delivery.
- We facilitate partnerships with other service providers.
- We support and encourage a culture of continuous improvement across the organisation.

VISION STATEMENT

Excellence in health care now and the future

MISSION STATEMENT

Providing quality health services, supporting and enhancing community wellbeing.

VALUES

Care ***Respect*** ***Choice*** ***Equality***

BOARD CHAIR AND CEO REPORT

On behalf of the Board, Executive Team, staff, and volunteers, and in accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for Inglewood & Districts Health Service (IDHS) for the year ending 30th June 2020.

Every effort at IDHS is focused towards providing excellent care for our patients and residents, and productive relationships with our community. This report details the many initiatives over the past twelve months that have been achieved through collaboration of our Board, Executive Team, staff, volunteers, and partner organisations.

OUR COMMUNITY

IDHS attended community events and gatherings in the early months of 2019/2020. Participating and partnering with the Loddon Shire, Community Houses in Inglewood and Wedderburn, local Lions Clubs, Men's Sheds and CFA, has allowed us to get our message out far and wide across the Shire. As a result of the impact of the COVID-19 pandemic, IDHS implemented new and innovative ways to continue to link with our community to maintain contact over the final months of this unusual financial year.

The Board, Executive Team and staff understand the risk factors and health status indicators of the communities across the Loddon Shire. With this at the front of mind, the focus for this year has been on prevention and working to empower our community to improve their own health and wellbeing. To achieve this, especially during COVID-19, IDHS has taken a strong focus on engaging with our community and, as a result, has delivered health promotion, health prevention and health information in a variety of online settings.

The Board, Executive Team and staff are involved in committees and working groups where the focus is on health and wellbeing. A key success factor in this has been the Community Engagement Committee. Representing the towns across the Rural South of the Loddon Shire, they are our eyes and ears within the communities, promoting IDHS and providing IDHS with feedback and ideas that will benefit individuals and groups within our community.

OUR STAFF

IDHS has grown and developed over the past year, and with this, so has our staff group. We have a staff team of more than 120 individuals, many of which are also part of local communities across the Shire and beyond.

In the past year we have increased the number of registered nursing positions to reflect the high levels of occupancy across all of our bed based services. We have achieved this through successful recruitment and the success of our Graduate Nurse Program. This program has expanded in 2020 employing three graduate nurses, with IDHS providing them with opportunities at the beginning of their career. We have been delighted with the number and calibre of applicants and some of the graduates have accepted ongoing roles at IDHS at the conclusion of their year, further enhancing the skill and expertise of our clinical teams.

We have also successfully recruited additional Enrolled Nurses over the past year and have continued with the Trainee Program for Health Care Workers. This traineeship offers opportunities for local people to commence their career in nursing.

The Allied Health Team includes two Physiotherapists and one Occupational Therapist, providing a diversity of skills to undertake comprehensive review and support for patients and residents at IDHS. This team also supports Boort District Health, a successful partnership between the two health services in the Loddon Shire.

IDHS has employed a Community Development Officer with a dedicated youth focus. This role has enabled IDHS to reach out to younger people in our community and assisted with the very successful Splatter Run event held annually in Wedderburn. Managed by the students this community event highlights our youth and young people and what they can achieve. This event is strengthening the partnership between IDHS and Wedderburn College.

The Community Development Officer has also arranged and hosted a wide variety of community events and presentations across the year with local people sharing their experiences at some of these events. The feedback has been very positive. In the second half of this financial year, these events were delivered online and reached a different audience.

Our District Nursing Team has maintained its staffing level over the year extending its reach across the Shire achieving the target number of visits, despite the restrictions of COVID-19.

The Catering and Domestic (Support Services) Team has continued to develop this year. IDHS was again delighted to achieve full accreditation in the Food Safety Audit. Some members of this team have undertaken further training to enable greater flexibility across the team improving patient and resident experience. A highlight for this team was the completion of Dementia Awareness training for non-clinical staff to improve their understanding and engagement with our residents with dementia.

In 2019/2020 IDHS staff attended:

- Dementia Training which includes strategies to develop skills in the management of this condition.
- Strengthening Hospital Response to Family Violence training.
- LGBTI training for IDHS to understand its approach to the varying cohort of patients and residents.
- Recognising and responding to a deteriorating patient.

IDHS has reviewed and updated the orientation and induction processes for staff, contractors, and volunteers. We understand the time and effort to attract and recruit staff and volunteers, and we want to be sure they are confident and feel welcome as they commence their role at IDHS.

The induction program for new Board Directors was reviewed and updated to provide important information to our incoming Board Directors so that they understand our health service and its operating environment.

Due to the impact of COVID-19, the annual People Matter Survey, a survey to gauge staff satisfaction, has been delayed and had not been scheduled at the time of this report. We look forward to the responses from our staff team when this survey is undertaken, later in 2020.

OUR PATIENTS AND RESIDENTS

The Board and Executive Team of IDHS continue to focus efforts to improve the experience our patients and residents have at our health service. Over the past year we have:

- Embedded the expanded Transition Care Program with a three bed based and one community based bed allocation. This program has been very well supported by the community with demand enabling IDHS to exceed expectations. Supporting and assisting people to transition back to independence at home following a lengthy hospital stay, or in some cases, allows time for the person and their family to assess whether remaining at home continues to be a safe option for them. If this is the case, they can discuss and progress the move to residential aged care. This is a key service for our community and patients.
- Altered the waiting area at the main reception to provide a quiet space for people to wait, while also improving privacy and confidentiality of conversations at the reception desk.
- Invested in new programs and initiatives to ensure client, patient and resident wellbeing and safety by embedding the Falls Risk Assessment Program with our coloured Giraffes. This initiative enables all members of the IDHS team to quickly identify the falls risk for all patients and residents, reinforcing the use of their mobility aids. The program was created by one of our staff members, Debbie Youngson, during her Graduate Nurse Year.

OUR BOARD OF MANAGEMENT AND BOARD SUB-COMMITTEES

In July 2019, we welcomed new Board Directors, Robert Chamberlain and Ronald Heenan, and Mrs. Carol Gibbins was re-appointed for her tenth and final year. The Board appreciates the long term commitment of Carol and acknowledges her contribution to IDHS during her term. The Board has been successful in attracting and recruiting individuals with the skills needed to provide leadership and governance to health service whilst maintaining local knowledge and links.

Audit and Risk Committee

Chaired by Mr. Andrew Chittenden from November 2018, the committee has focused on working with our internal and external auditors, and in partnership with the Executive Team, to continue to refine and enhance financial reports for the Board. Significant effort in this area has resulted in clear and detailed understanding of the current financial position of IDHS, enabling financially prudent plans to be developed to monitor the current and future financial position.

Clinical Governance Committee

The Clinical Governance Committee continues to be well attended by Board Directors, the Executive and Management Team and our consumer representative Mrs. Annette Robertson. This committee reviews the clinical audit results, ensuring strong clinical governance across IDHS. This committee has also seen the development of new reports and documentation to clearly articulate the focus on quality and safety across all aspects of clinical care at IDHS.

Our Visiting Medical Officers (VMO) meet prior to the Clinical Governance Meeting where possible. This has been interrupted this year because of the COVID-19 restrictions but the VMOs have continued to connect with the Director of Medical Services, Dr. Craig Winter, regularly. Dr. Winter provides reports and feedback from our VMOs to the Clinical Governance Committee. This committee also reviews and approves the credentials of relevant staff throughout the year. Our Visiting Medical Officers, also local GPs, provide details and evidence of their qualifications through the Loddon Mallee Region Credentialing Committee. This is then communicated to the IDHS Credentialing Committee for ratification. This is completed on commencement and every three years.

Community Engagement Committee

This committee continues to develop and improve the strength of partnerships with the broader community and catchment in addition to our clients, patients, and residents. The 'community champions' from this committee make sure we are providing information, education and care when and where it is needed by our communities. In return they provide IDHS with information about what is and what is not working across our catchment. A significant highlight for this committee was the great success of the Inaugural Charity Golf Day held in September 2019.

Working with the Inglewood Golf Club Committee, the IDHS Community Engagement Committee members including Ian Marshall (Chair), Michael Oerlemans (Board Director), Khaled Selwanes (Board Director), Colleen Condliffe, Paul Davis, Ron Heenan, Graeme Morse, Norma Sokolowski together with IDHS executive and staff planned and held a very successful event. Feedback was very positive with many sponsors and teams eager to return to support IDHS in 2020 or to defend their title. This event was a very positive initiative for the health service and the community, well done and congratulations to all.

OUR SERVICE IMPROVEMENTS

We have continued to refresh and enhance the look and feel of the health service, including:

- Rollout of the "Bucks for Beds" program. Despite the impact of COVID-19 this project has replaced more than eight beds to date, with significant funds raised as part of the Golf Day in 2019.
- Continuing repairs and a refresh to the exterior of the nursing home and hostel areas to ensure the safety of our residents and their families.
- Relocation of the hairdressing salon to create a relaxing space and experience for our residents which was possible from the generous donation from the Rheola Carnival Committee in 2019.
- Installation of solar panels to much of the roof at IDHS. Installed in January 2020, the panels benefited the health service almost immediately with significant reduction in the electricity costs over the summer period.
- Internal courtyard upgrade which continued this year with painting and rendering of the walls and floor and the installation of large garden boxes. The residents have made great use of these, planting and enjoying the growth of new plants, bulbs, and annuals.
- Alteration to the internal doorway at the Urgent Care entrance has improved the safety and security for all patients, residents, and staff after hours.
- Continued installation of swipe card access which has further strengthened security.
- Conversion of a disused hallway to a large storage area, enabling staff to consolidate supplies in one area which is expected to create savings in consumable costs in the future.

In addition to this, we were successful in a grant submission to construct a purpose built Leisure and Lifestyle space at IDHS for our residents. The commencement of this has been delayed due to COVID-19 but we are hopeful this will get underway soon.

Much of the second half of this year has been focused on COVID-19 and IDHS's preparation and response as the pandemic evolved and requirements to protect staff and our residents and patients changed.

The Board expresses it gratitude and acknowledges the dedication and commitment of all members of the IDHS team. The Executive Team and Leadership Team have worked tirelessly for many months to respond to the requirements and needs of the community, to ensure patients and residents are protected, and staff are supported during the pandemic. The staff have adapted to the ever changing environment and have continued to provide care and support to our patients and residents and to ensure their safety and comfort.

THANK YOU

The Board wishes to pass on its sincere thanks to the many groups and individuals who provide significant support to our health service: our staff, volunteers, medical practitioners, contractors, and all levels of government. We continue to appreciate the support and assistance of the Victorian Department of Health and Human Services and the Commonwealth Department of Health.

We acknowledge that with your ongoing support, IDHS can achieve "excellence in health care now and the future."

Jude Holt
Board Chair

Tracey Wilson
Chief Executive Officer

KEY PERSONNEL AS AT JUNE 30, 2020

Mrs Tracey Wilson
Chief Executive Officer
Dip App Sc (Dental Therapy),
MBA (Human Reosurces) GAICD

Mr Dallas Coghill
Director Clinical and Community Services
RN B.Hlth Sc (Nursing),
Grad Cert P. Health, CCRN

Dr Craig Winter
Director Medical Services
MBBS GMQ MBA FACEM

Mrs Jessica Pisevski
Finance Manager
Bachelor of Commerce

Mr Daryl Rowley
Nurse Unit Manager
RN B.Hlth Sc (Nursing)

Mrs Kellie Baines
Quality Operations Coordinator
Diploma Business Management

Mr David Cripps
Support Services Manager
Certificate 3 Hospitality (Commercial Cookery)
AFHS Food Safety Supervisor Statement of Attainment

VISITING MEDICAL OFFICER

Dr Shak Issa
Visiting Medical Officer
MBCHB, MOHS, PGDip R&RM,
FRACGP, FRACRRM, FACTM, AFACTM

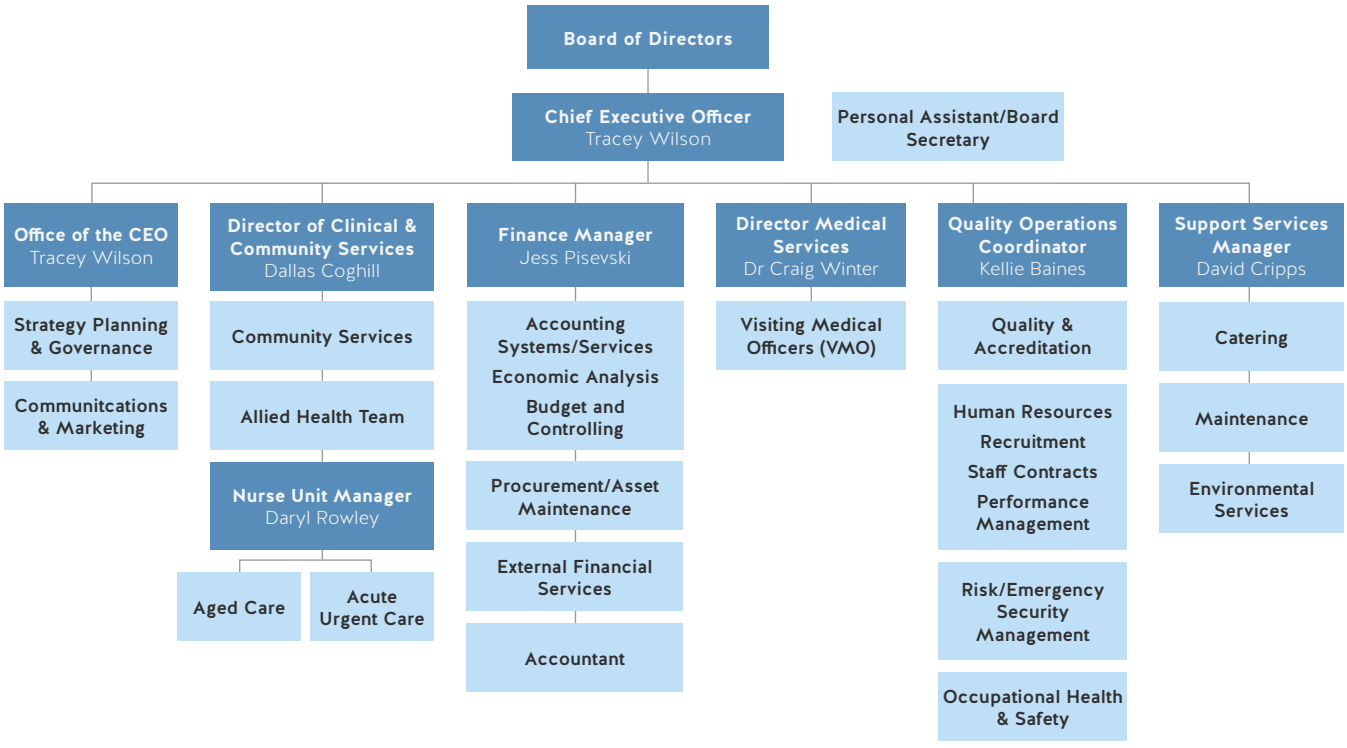
Dr Hadi Rafi
Visiting Medical Officer
MBBS

CORPORATE GOVERNANCE

BOARD OF MANAGEMENT AND PRINCIPAL OFFICER AS AT 30 JUNE 2020

Board Chair	Mrs Judith Holt
Deputy Board Chair	Mr Michael Oerlemans
Board Directors	Mr Robert Chamberlain Mrs Carol Gibbins Mr Ronald Heenan (retired December 2019) Mrs Vanessa HIcks Mr Ian Marshall Mr Robert Porter Mr Khaled Selwanes Mr Greg Westbrook
Independent Community Representatives Audit and Risk Committee	Chair Mr Andrew Chittenden (appointed November 2018) Mrs Lorraine Jackson (appointed July 2019)
Clinical Governance Committee	Mrs Annette Robertson
Auditors	Victorian Auditor General's Office Agent - RSD Audit (External) AFS Bendigo (Internal)

ORGANISATIONAL CHART



COMMITTEE ATTENDANCE

Board Members	Board of Directors	Clinical Governance	Audit & Risk	Community Engagement	Future Planning & Collaboration	People, Culture & Remuneration
Jude Holt *(Board Chair)*	8/9	2/2	7/7	-	1/1	2/2
Michael Oerlemans *(Deputy Board Chair)*	8/9	4/5	-	1/4	1/1	1/2
Robert Chamberlain	8/9	2/2	3/7	-	-	2/2
Carol Gibbins	7/9	5/5	-	-	-	-
Ronald Heenan	3/9	1/2	-	3/4	-	-
Vanessa Hicks	7/9	3/5	4/7	-	1/1	2/2
Ian Marshall	9/9	2/2	3/7	4/4	-	1/2
Robert Porter	8/9	4/5	4/7	-	-	1/2
Khaled Selwanes	4/9	1/3	-	1/4	-	-
Gregory Westbrook	7/9	1/2	5/7	-	1/1	2/2

NB: *All Board Directors were required to attend Clinical Governance AND Audit and Risk Committee until November 2019. As a result of changes to the committee structure Board Directors elected to attend either Audit and Risk or Clinical Governance Committee from January 2020.*

Consumer Representatives	
Annette Robertson	Clinical Governance Committee
Andrew Chittenden	Audit and Risk Committee
Lorraine Jackson	Audit and Risk Committee
Ron Heenan	Community Engagement Committee
Graham Morse	Community Engagement Committee
Paul Davis	Community Engagement Committee
Norma Sokolowski	Community Engagement Committee
Colleen Condliffe	Community Engagement Committee

BOARD DIRECTORS AS AT JUNE 30, 2020

Judith Holt
Board Chair
Appointed 1 July 2018

Michael Oerlemans
Deputy Board Chair
Re-appointed 1 July 2019

Robert Chamberlain
Board Director
Appointed 1 July 2019

Carol Gibbins
Board Director
Re-appointed 1 July 2019, retired 30 June 2020

Ron Heenan
Board Director
Appointed 1 July 2019, retired December 2019

Vanessa Hicks
Board Director
Past Board Chair
Appointed 16 February 2016

Ian Marshall
Board Director
Re-appointed 1 July 2020

Robert Porter
Board Director
Appointed 1 July 2018

Khaled Selwanes
Board Director
Appointed 1 July 2018

Gregory Westbrook
Board Director
Re-appointed 1 July 2018

BOARD DIRECTORS APPOINTED AS AT 1 JULY 2020

Con Georgakas
Board Director

Sue Hurly
Board Director

Jolene Morse
Board Director

PART A : STATEMENT OF PRIORITIES 2019-20

In 2019-2020 Inglewood & Districts Health Service contributed to the achievement of the Government's commitments by:

Goals	Strategies	Health Service Deliverables	Results
Better Health			
A system geared to prevention as much as treatment Everyone understands their own health and risks Illness is detected and managed early Healthy neighborhoods and communities encourage healthy lifestyles	Reduce Statewide Risks Build Healthy Neighborhoods Help people to stay healthy Target health gaps	Deliver two community health information events in the southern part of the Loddon shire in 2019/20 focusing on reducing smoking rates.	ACHIEVED Seven (7) Community information sessions have been held to date with a focus on smoking cessation. Almost 490 people have accessed the information at these events. Due to the high smoking rates in Loddon Shire, a banner is to be developed to further highlight and promote smoking cessation.
		Develop and implement a program that refers all current admitted smokers to a smoking cessation program.	ACHIEVED Implemented this from May 2020. This is slightly behind target due to COVID-19.
Better Access			
Care is always there when people need it Better access to care in the home and community People are connected to the full range of care and support they need There is equal access to care	Plan and invest Unlock innovation Provide easier access Ensure fair access	Implement the year one initiatives of the Loddon, Buloke and Gannawarra health needs analysis report to improve access to services related to heart and respiratory health, diabetes, mental health, and oral health services across these three shires.	ONGOING The BLG (Buloke, Loddon & Gannawarra Health Services Executive Network) have commenced the template and reporting to capture actions and progress in this area. As the BLG catchment area was to be considered for the Integrated Health Network pilot, the network is continuing to identify actions and initiatives where we can enhance the collaboration to demonstrate the improved integration across the shires. IDHS has commenced additional services in mental health, employed diabetes educators who are working with the GP practices and are now providing services as part of Enhanced Primary Care (EPC) plans.
		Increase access to health care for rural and regional communities by participating in the development of the Loddon Mallee Telehealth Plan.	ONGOING The Loddon Mallee Telehealth Plan was replaced by a Loddon Mallee Virtual Care Strategic Plan. Development work paused during 2020 due to Covid-19. The Loddon Mallee Virtual Care three-year plan will incorporate governance, sustainability, operating models, new technology enablers, patient experience, clinical outcomes, and business challenges. Leveraging the Royal Commission into Aged Care findings, the focus will be keeping consumers in their home for longer but with equity of care and service. The strategy will have a strong vision statement, clear objectives, and roadmap for regional partners. IDHS remains confident the strategic work undertaken will allow for delivery of this Statement of Priority.

Goals	Strategies	Health Service Deliverables	Results
Better Care			
Target zero avoidable harm Healthcare that focuses on outcomes Patients and carers are active partners in care Care fits together around people's needs	Put quality first Join up care Partner with patients Strengthen the workforce Embed evidence Ensure equal care	Implement the actions identified in the Safer Care Victoria Partnership in Health Care Framework. In 2019/20 the focus of IDHS will be the standards of: Working together – Review and refresh our patient satisfaction surveys in partnership with the Consumer Engagement Committee to ensure the results are identifying areas to improve consumer experience.	Patient satisfaction surveys are completed during an inpatient visit. Community client surveys were completed as part of the Victorian Healthcare Experience Survey (VHES) round in late 2019. Results were not available at June 30, 2020. Due to COVID-19 the IDHS Community Engagement Committee has not met since October 2019.
		Equity and inclusion – Develop and implement an easy reference guide to assist and enhance the care provided in a culturally safe and sensitive manner for a range of cultural and religious groups.	ONGOING IDHS has attended Lesbian, Gay, Bisexual, Transgender and Intersex (LGBTI) training. Resources have been developed to ensure we are inclusive of all community members. Cultural Diversity and Disability Plans are in place with initiatives progressing at IDHS.
		Participate in the development of a regional volunteering strategy to increase volunteer numbers and the quality and safety of support they provide to patients and residents.	ONGOING The first Loddon Mallee Health (LMH) Volunteer Project Advisory Committee Meeting was held in February 2020. Prior to COVID-19, strategy development was in early stages with preliminary research into the role of volunteers across the nine LMH services that form the partnership. In March, a decision was made that the project would continue as LMH Volunteer Strategy: COVID-19 Response. A volunteer engagement survey was completed and presented to the network CEOs. The aim of the survey was to determine whether our health services are providing appropriate care and service to its volunteers during COVID-19. A benchmark on volunteer programs was carried out for the LMH partnership and has since been completed and presented to the network CEOs. Regular meetings with the LMH Volunteer Project, COVID-19 Response Committee to discuss the wellbeing and supports for volunteers and program coordinators. Liaison with key community stakeholders is underway to consider future sustainable volunteer re-engagement during and beyond the pandemic and is focused on patient and residential service roles and volunteer transport. Information around impacts on Occupational Health & Safety and industrial relations is being shared with the LMH Volunteer Advisory Committee for comprehensive planning to allow for a safe and successful return of volunteers at the appropriate time.

Goals	Strategies	Health Service Deliverables	Results
Specific 2019-2020 priorities (mandatory)	**Supporting the Mental Health System**		
	Improve service access to mental health treatment to address the physical and mental health needs of consumers.	Contribute to the development of a Regional Mental Health Plan for the Loddon Mallee as led by the Murray PHN.	DELIVERABLE ONGOING The Loddon Mallee Health Network (LMHN) agencies and Murray PHN (Primary Health Network) are collaborating on the development of the Regional Mental Health and Suicide Prevention Plan. Murray PHN has indicated they are very satisfied with the level of involvement of and contribution to the planning process. LMHN has appointed Anne McEvoy CEO of Kyabram Health Service to lead the interaction between the LMHN and Murray PHN. Murray PHN was to deliver the Foundation Plan in June 2020 followed by a second phase involving comprehensive service planning. Development of both plans has been interrupted by COVID-19.
	Addressing Occupational Violence		
	Foster an organisational wide occupational health and safety risk management approach, including identifying security risks and implementing controls, with a focus on prevention and improved reporting and consultation.	Implement the department's security training principles to address identified security risks.	COMPLETED Minor infrastructure works have commenced to ensure the facility is safe and secure especially after hours, and particularly around the Urgent Care Centre (UCC) access points. This requires some minor finishing once the restrictions around the pandemic are lifted but it is functional and has improved security of the service, especially after hours.
		Implement and evaluate Occupational Violence action plans within the health service to support the health and wellbeing of staff and volunteers.	The Occupational Violence Action Plan is in place at IDHS and is reviewed on a regular basis. Staff training in dementia has occurred as violence from resident to staff member is the main contributor to the occurrences at IDHS.
	Addressing Bullying and Harrassment		
	Actively promote positive workplace behaviours, encourage reporting and action on all reports. Implement the department's Framework for promoting a positive workplace culture: preventing bullying, harassment and discrimination and Workplace culture and bullying, harassment, and discrimination training: guiding principles for Victorian health services.	Implement the Know Better, Be Better Framework across all areas of IDHS	DELAYED DUE TO COVID-19: Rollout of the Know Better, Be Better framework has progressed to the development of a draft pledge. IDHS has taken the 'elephant in the room approach' to starting the conversation. The IDHS 'Elephant' has moved around the health service to get staff talking about the framework. The Board and staff identified the areas of greatest focus within the framework and this has developed into IDHS' pledge (attached). All staff have received a copy of the pledge. A media launch is planned post COVID-19.
		Develop our Employer of Choice strategy implementing the principles of the Positive Workplace Culture Framework, to improve the identification, reporting, responding and eradication of bullying, harassment, and discrimination across the workplace.	PROGRESSING Draft Strategy presented to Board of Directors in November 2019. This framework had brought the variety of opportunities offered by IDHS to staff and volunteers together into one document. This is reviewed and monitored by the Board subcommittee - People, Culture and Remuneration in 2020.
	Supporting Vulnerable Patients		
	Partner with patients to develop strategies that build capability within the organisation to address the health needs of communities and consumers at risk of poor access to health care.	Embed and expand the Volunteer Transport Program to ensure vulnerable patients have support to access the health care that they need.	ACHIEVED: IDHS has maintained the transport program during COVID-19 pandemic.

Goals	Strategies	Health Service Deliverables	Results
Specific 2019-2020 priorities (mandatory)	**Supporting Aboriginal Cultural Safety**		
	Improve the health outcomes of Aboriginal and Torres Strait Islander people by establishing culturally safe practices across all parts of the organisation to recognise and respect Aboriginal culture and deliver services that meet the needs, expectations and rights of Aboriginal patients, their families, and Aboriginal staff.	Participate in the development of a regional plan for improved Aboriginal cultural safety and implement consistent local strategies to improve health outcomes of Aboriginal and Torres Strait Islander people. Implement local initiatives under the regional plan through our existing partnerships with the Loddon Mallee Aboriginal Reference Group (LMARG), Bendigo District Aboriginal Cooperative (BDAC) and our local community.	ONGOING An online Aboriginal Cultural Safety training module has been purchased from the Department of Health and Human Services (DHHS) that will soon be available on our internal online training platform. In-house training has been developed and is part of the training calendar for staff once face-to-face training resumes (paused during COVID-19).
	Addressing Family Violence		
	Strengthen responses to family violence in line with the Multiagency Risk Assessment and Risk Management (MARAM) Framework and assist the government in understanding workforce capabilities by championing participation in the census of workforces that intersect with family violence.	Improve our health service response to family violence by undertaking a census of our workforce capabilities and aligning health service activities to be consistent with the Multiagency Risk Assessment and Risk Management Framework. Develop and embed the work of the Loddon Family Violence Network to strengthen and inform the service delivery and referral pathways across the shire.	MARAM training for IDHS has been delayed due to COVID-19. This program is being transitioned to an online program and IDHS will explore the opportunities for staff to undertake this during 2020-2021 ACHIEVED IDHS is the lead agency in this work for the Loddon Shire.
	Implementing Disability Action Plans		
	Continue to build upon last year's action by ensuring implementation and embedding of a disability action plan which seeks to reduce barriers, promote inclusion and change attitudes and practices to improve the quality of care and employment opportunities for people with disability.	Improve the quality of care and employment opportunities for people with a disability by finalising and commencing site specific Disability Action Plans.	PROGRESSING
	Supporting Environmental Sustainability		
	Contribute to improving the environmental sustainability of the health system by identifying and implementing projects and/or processes to reduce carbon emissions.	Improve our environmental sustainability by participating in the development of a hospital waste management strategy across the Loddon Mallee region.	ONGOING Regional waste strategies for the Loddon Mallee Health Network (LMHN) have been defined for development. An initial waste group report was to be tabled at a meeting in March 2020. This meeting was cancelled with activity suspended due to a need to redivert priorities to preparedness for COVID-19. Priorities which will be a focus of the future strategy include: • identifying and categorising existing contractors • identifying waste streams being under-utilised • commencement and promotion of region wide recycling, organic waste collection and soft plastics recycling • increased staff education on recycling practices • working with procurement to identify eco-friendly alternative products.
		Install solar panels at the Inglewood site to improve energy efficiency.	COMPLETED Providing a positive impact on utility costs at IDHS

PART B : PERFORMANCE TABLE

SAFETY AND QUALITY

Key performance indicator	Target	Actual
Compliance with NSQHS* Standards accreditation	Full compliance	Compliant
Compliance with the Commonwealth's Aged Care accreditation standards	Full compliance	Compliant
Cleaning standards	Full compliance	Compliant
Compliance with the Hand Hygiene Australia program	83%	94.1%
Percentage of healthcare workers immunised for influenza	84%	98%
Submission of infection surveillance data to VICNISS[1]	Full compliance	Compliant

[1] Victorian Hospital Acquired Infection Surveillance System
*National Safety & Quality Healthcare Standards

PATIENT EXPERIENCE AND OUTCOMES

Key performance indicator	Target	Actual
Victorian Healthcare Experience Survey - data submission	Full compliance	Achieved*
Victorian Healthcare Experience Survey positive patient experience - Quarter 1	95%	Achieved*
Victorian Healthcare Experience Survey positive patient experience - Quarter 2	95%	Achieved*
Victorian Healthcare Experience Survey positive patient experience - Quarter 3	95%	Achieved*
Victorian Healthcare Experience Survey discharge care - Quarter 1	75%	Achieved*
Victorian Healthcare Experience Survey discharge care - Quarter 2	75%	Achieved*
Victorian Healthcare Experience Survey discharge care - Quarter 3	75%	Achieved*
Victorian Healthcare Experience Survey patient's perception of cleanliness - Quarter 1	70%	Achieved*
Victorian Healthcare Experience Survey patient's perception of cleanliness - Quarter 2	70%	Achieved*
Victorian Healthcare Experience Survey patient's perception of cleanliness - Quarter 3	70%	Achieved*
Hand Hygiene Quarter 4	83%	94.1%

* Less than 30 responses were received for the period due to relative size of the health service.

GOVERNANCE, LEADERSHIP AND CULTURE

Key performance indicator *Organisational culture*		2019 Actual	Current Year Actual	 Actual	 Achieved
SoP	Safety culture among healthcare workers	94%	89%	80%	✓
SoP	I am encouraged by my colleagues to report any patient safety concerns I may have	96%	97%	80%	✓
SoP	Patient care errors are handled appropriately in my work area	96%	86%	80%	✓
SoP	My suggestions about patient safety would be acted upon if I expressed them to my manager	94%	89%	80%	✓
SoP	The culture in my work area makes it easy to learn from the errors of others	92%	91%	80%	✓
SoP	Management is driving us to be a safety-centered organisation	98%	93%	80%	✓
SoP	This health service does a good job of training new and existing staff	93%	87$	80%	✓
SoP	Trainees in my discipline are adequately supervised	90%	79%	80%	✗
SoP	I would recommend a friend or relative to be treated as a patient here	94%	92%	80%	✓

People Matter Survey

Due to the impact of COVID-19, the People Matter Survey was delayed in 2019/2020 and will be undertaken in October 2020, with the results reported in the 26th Annual Report of IDHS.

FINANCIAL SUSTAINABILITY

Key performance indicator	Target	Actual
Finance		
Operating result ($m)	$0.00m	$(0.08)
Trade creditors	< 60 days	34
Patient fee debtors	< 60 days	57
Adjusted current asset ratio	0.7	0.92
Number of days with available cash	14 days	28
Asset management		
Basic asset management plan	Full compliance	Compliant

	2020 ($)	2019 ($)	2018 ($)	2017 ($)	2016 ($)
***Operating Result**	**(79,093)**	**22,452**	**551,770**	**101,129**	**(194,624)**
Total Revenue	8,225,639	8,167,596	7,744,419	7,002,950	6,254,401
Total Expenses	(9,122,188)	(8,534,096)	(7,790,383)	(7,642,677)	(7,417,482)
Net Results from Transactions	**(896,549)**	**(366,500)**	**(45,964)**	**(639,727)**	**(1,163,081)**
Total Other Economic Flow	9,410	(42,702)	(14,921)	(6,392)	-
Net Result	**(887,139)**	**(409,202)**	**(60,885)**	**(646,119)**	**(1,163,081)**
Total Assets	18,678,366	17,542,450	13,328,671	13,201,994	13,239,826
Total Liabilities	6,535,005	4,307,456	3,423,400	4,130,903	3,529,094
Net Assets/Total Equity	**12,143,361**	**13,234,994**	**9,905,271**	**9,071,091**	**9,710,732**

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

	2020 ($)	2019 ($)	2018 ($)	2017 ($)	2016 ($)
***Net Operating Result**	**(79,093)**	**22,452**	**551,770**	**101,129**	**(194,624)**
Capital and Specific Items					
Capital Purpose Income	142,325	272,030	227,732	94,921	55,248
Expenditure for Capital Purpose	(38,715)	(9,784)	(59,911)	(69,362)	(280,331)
Depreciation and Amortisation	(921,066)	(634,965)	(757,856)	(766,415)	(743,374)
Finance Costs		(16,233)	(7,699)	-	-
Net Result from Transactions	**(896,549)**	**(366,500)**	**(45,964)**	**(639,727)**	**(1,163,081)**

* The Net Operating Result is the result which the health service is monitored against in its Statement of Priorities

PART C : ACTIVITY ACHIEVEMENTS

Activity and funding	Activity
Small Rural Acute	4
Small rural Primary Health and HACC	4,494
Small rural residential care	12,656

HUMAN RESOURCES AND STAFF DEVELOPMENT

STAFF PROFESSIONAL DEVELOPMENT

IDHS encourages and supports the personal and professional development of staff through online learning and onsite or external workshops and seminars. This has been limited this year due to COVID-19. All staff have completed their internal online training which is pleasing as this ensures we are delivering the critical elements of high level quality care and services to our patients, clients, and residents.

IDHS also continued to support our clinical staff through the Graduates Program across three areas with in IDHS for 2019/20 year. Each Graduate is working for a 12-month period across IDHS departments including Aged Care and Hostel. Opportunities are provided for staff to grow and learn, by taking on new and different roles whenever an opportunity arises.

Our learning environment is enhanced by the presence of trainees in the areas of Nursing, Personal Care Worker (PCW) and Allied Health Students on clinical placements have been limited over the 2020 period due to COVID-19 restraints.

Staff wellbeing has been at the forefront across the 2019/20 year especially since the COVID-19 pandemic has come into play across our health service early 2020. IDHS management has been very proactive to ensure all staff are aware of our two main providers of Employee Assistance Program (EAP), and also been running a number of health and wellbeing events internally to ensure all staff have an opportunity to debrief and work through any concerns they have over this time.

Some events such as staff luncheons, recognising COVID-19 champions, guest speaker about mental health, regular huddle meetings fortnightly and managers emailing directly to staff on occasions when a task has been recognised as excellent. Staff wellbeing phone calls by Management team on a regular basis is also a way of ensuring that staff can talk one on one.

RECRUITMENT

IDHS has focused on our recruitment, selection, orientation, and induction to be sure that we have the right skill mix across the organisation, and that the new team members understand their role and feel welcome and supported by the service. As a result, we have updated and improved our processes in this area. We have been very impressed with the number and caliber of applicants applying for positions at IDHS and feel that each new staff member adds to the level of quality, service, and commitment at IDHS.

Labour category	June - current month FTE		June - YTD FTE	
	2019	2020	2019	2019
Nursing	23.33	25.27	24.86	25.43
Administration and clerical	6.48	7.40	6.81	5.27
Medical support	1.00	1.00	1.03	1.19
Hotel and allied services	25.01	21.08	23.64	23.56
Medical officers	0.05	0.10	0.05	0.05
Ancillary staff (Allied Health)	6.20	7.05	5.64	5.14
Total	**62.07**	**61.90**	**62.03**	**60.64**

OCCUPATIONAL HEALTH AND SAFETY

OCCUPATIONAL VIOLENCE STATISTICS 2019 - 2020

IDHS monitors the number and severity of incidents reported through the Victorian Healthcare Incident Management System (VHIMS) monthly through our WHS (Workplace Health and Safety) meetings. This is reported to the Executive Team and Board through reporting. If the number or severity of cases is at a level above tolerance, this is further discussed to ensure mitigation strategies are addressing and correcting the concern to reduce recurrence.

In the 2019-2020 year, there have been no issues that have not been addressed or risks mitigated. An Occupational Health & Safety Plan 2020/2021 has been created to ensure IDHS is following all priorities across Occupational and Health and Safety.

IDHS has a full team of WHS officers and they are all fully trained.

WORK COVER AND OCCUPATIONAL HEALTH AND SAFETY

The Occupational Health and Safety (OH&S) incidents are investigated to identify unsafe work practices and in consultation with staff and management, recommend and, where practicable, implement corrective actions. The Executive and Management team monitor staff welfare issues and employ additional supports through the Employee Assistance Program to offer counseling when required.

Work Accidents and Loss of Hours are used to monitor OH&S Performance. In the last year IDHS has focused on reporting and documenting violence from patients and residents towards staff. The documentation has highlighted the increasing violence of residents with cognitive impairment towards staff. This is a key focus through the WHS meetings every month and evaluations of ongoing care is always at the forefront to ensure the safety of all members across IDHS.

Management has provided the necessary counselling and support to the staff member and colleagues. In addition, additional staff training in managing residents with dementia was provided to enhance staff skill and experience in this area.

Occupational Incidents and reporting	2020	2019	2018
1. WorkCover accepted claims with an occupational violence cause per 100 FTE	0	1.6	0
2. Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0	8.78	0
3. Number of occupational violence incidents reported	10	11	8
4. Number of occupational violence incidents reported per 100 FTE	16.16	17.61	15
5. Percentage of occupational violence incidents resulting in a staff injury, illness or condition	0	9.09%	0

Occupational Health and Safety Statistics	2019-20	2018-19	2017-18
The number of reported hazards/incidents for the year per 100 FTE	10	11	9
The number of 'lost time' standard claims for the year per 100 FTE	0.82	0.81	1
The average cost per WorkCover claim for the year ('000)	10.5	9.95	2.1

The annual People Matter Survey for 2019/2020, was delayed due to the impact of COVID-19. The survey is due to be undertaken in late October 2020, and results will be presented to the Board, Executive and staff with an action plan developed to address any identified concerns and improvements. The results will be presented in the 26th Annual Report for IDHS.

INCIDENTS OF BULLYING

IDHS has continued to enhance its progress with the prevention of bullying across the organisation. A new program "Know Better Be Better" framework, has been implemented across all teams within IDHS, with an overarching pledge by the management and staff. (See below) IDHS introduced a mascot 'Elly the elephant,' as a way of calling out the elephant in the room as a symbol of how to address bullying behaviour directly.

This new framework has provided all management and staff with an opportunity to work together and build on preventing these types of behaviours across IDHS.

THE PLEDGE

We, the Executive, and staff team pledge to:

Building a workplace with a positive culture that is free from bullying, harassment, and discrimination

Respecting others as equals

Calling out inappropriate behaviour

Minimising risks and responding well to incidents

Supporting a diverse and inclusive workforce

Supporting an opportunity to learn and providing resources to perform roles safely

Preventing and responding to inappropriate behaviour

Our leaders will:

Model our organisation's values in their own behavior

ACCREDITATION

IDHS completed the National Safety & Quality Health Service Assessment in April 2019 with full compliance. It was also noted by the assessors in the summation, that IDHS actively seeks the input, participation, and engagement of our community to meet these standards. As a result of the on site assessment, IDHS achieved a MET rating for all applicable actions in all eight (8) standards and achieved Full Accreditation for three years, with no requirement for follow up assessment, a significant achievement for a small rural health service.

IDHS also completed the Commonwealth Aged Care Accreditation Standards assessment in June 2019, with full compliance, and again, no recommendations for IDHS to review into the future. IDHS continues to review its compliance and opportunities to enhance our services through our ongoing auditing and service review.

IDHS has also successfully achieved full compliance of the Food Safety Standards following the annual audit for 2020. This is a great achievement for the team in our kitchen who provide nutritious and tasty meals and snacks for our residents and patients throughout the year. Congratulations to all.

DIRECTOR CLINICAL AND COMMUNITY SERVICES REPORT

CLINICAL CARE TEAM

IDHS is proud to provide a comprehensive range of services to the communities within the catchment of the Southern part of the Loddon Shire. These services include an acute service with a 24-hour urgent care unit, residential aged care, Transitional Care Program and a variety of community-based programs. IDHS prides itself on providing client focused care to the community it serves.

BED-BASED SERVICES

ACUTE

IDHS operates an eight-bed acute inpatient service and a two-bay Urgent Care Centre. The Acute and Urgent Care wards continue to provide exceptional care options for the community of Southern Loddon. A registered nurse who holds advanced life support accreditation is available 24 hours a day, seven days a week with support from a General Practitioner (GP) service either in Inglewood or Wedderburn. The General Practitioner/Visiting Medical Officer (VMO) service is available on call after hours. This service provides support to the nursing staff to ensure the best possible care is always delivered.

IDHS continues to strengthen working relationships with the local Ambulance Service, Bendigo Health, and other regional health services through attendance at working groups, networks, and combined training programs. These relationships have enhanced IDHS's service delivery and provided greater pathways for appropriate care for the community. IDHS have had 147 admissions to our facility in the past 12 months equating to 1,192 bed days.

TRANSITIONAL CARE PROGRAM

The Transitional Care Program provides a supportive environment for patients who have overcome their acute episode of care, however, need additional support transitioning back to either their home or transitioning to the next phase in their life into residential care.

The Transitional Care Program is a goal orientated, time limited and therapy focused program. The Transitional Care Program collaborates to provide a holistic approach to care with input relating to ongoing management and support from the client their representatives, medical officers, allied health professionals such as physiotherapists and occupational therapists along with nursing staff. This collaborative approach provides the patient with opportunities to improve their confidence and ensure they are well enough to either return to their home with appropriate supports or transition to an alternative arrangement such as residential care.

AGED CARE SERVICES

IDHS provide thirty-five (35) aged care beds within our service. The breakdown of the residential care beds comprises of 15 Nursing Home (high care) beds and 20 Hostel (low care) beds. IDHS strives to provide residents with an environment that is safe, homely and is supportive. IDHS understand that people are from diverse backgrounds and have specific care needs, therefore staff ensure that residents are provided with tailored individual care plans. To do this, IDHS ensures regular resident and relative meetings occur monthly along with regular communication with residents and their representative relating to their care needs.

IDHS is staffed by extremely professional and caring staff, currently employing Registered Nurses, Enrolled Nurses and Personal Care Workers. Occupancy for both the Hostel and Nursing Home have remained greater than 95% throughout the year.

COMMUNITY SERVICES

IDHS continues to evolve with the needs of our community, and works in collaboration with our community to ensure we deliver appropriate care for our clients. IDHS continues to strengthen our partnerships within the community with the delivery of services such as physiotherapy, occupational therapy, diabetes education, cardiac rehabilitation, respiratory management including asthma and Chronic Obstructive Pulmonary Disease (COPD) education. The exercise program, delivered in six communities across the Southern Loddon Shire, continues to thrive with the introduction of new programs inclusive of the extremely popular water aerobics delivered in our local swimming pools during the summer period.

SOCIAL SUPPORT GROUPS

Social Support groups have undergone transformation over the past 12 months with the introduction of a new Social Support Team. Social Support groups provide social contact for the aged, frail, and isolated members of our communities. Social Support groups are delivered at Inglewood, Wedderburn, and Korong Vale. For the first time we have been able to deliver a collective group program having all three groups at one program for our Christmas break up. Even though geographically we are only 30 kilometres apart some people had not seen each other for over 30 years. This connectedness was an inspiring and powerful process for our staff, volunteers, and participants to be a part of.

HEALTH PROMOTION

We have significantly increased our focus on community engagement and with this focus have delivered numerous Health Promotion programs. As a health service we have been able to look at the needs of the community and tailor our Health Promotion planning process to the identified needs. Over the past 12 months IDHS has focused significantly on physical and mental health of our community and we continue our relationships with the local football/netball clubs in the Southern Loddon Shire. Our strategy has been to ensure that we as a community make the right choices relating to exercise and diet along with providing opportunities for discussion regarding health issues such as suicide, depression, and anxiety.

DISTRICT NURSING

IDHS continues to provide district nursing services to the community six days a week. The District Nursing Team provides several programs tailored to the needs of the community. Our district nurses are actively involved in the coordinated client care through a multidisciplinary approach, working closely with the Allied Health Team to deliver care that is tailored to the needs of each individual client. IDHS serviced 606 individual clients this year with 4606 individual contacts with clients.

VOLUNTEER TRANSPORT

A Volunteer Transport Program for eligible clients is available for transport to specialist medical services. This is a very busy and well used service, Volunteers are critical to this service; they are highly valued and made very welcome. There is a small reimbursement for volunteers and cars are provided.

Finally, I would like to acknowledge and thank all staff at Inglewood & Districts Health Service this year has been extremely busy with our service delivering exceptional care and programs. 2020 has been a challenging year for all and the staff continue to provide an excellent standard of care for our community.

Dallas Coghill
Director Clinical and Community Services

RECOGNITION OF STAFF AND VOLUNTEER SERVICE

Inglewood & Districts Health Service Tenure Certificates were provided to the following staff at the Annual General Meeting in December 2019:

FIVE YEARS SERVICE

Hannah Graham
Judi McMillan
Karen McCrann Peters
Tanya Smith
Dale Verbeek
Lyn Wilson
Dr Craig Winter

TEN YEARS SERVICE

Sarah Davis
Shirreene Goodwin
Amy Hall
Noel Pianto

TWENTY YEARS SERVICE

Helen Stephenson

TWENTY-FIVE YEARS SERVICE

Rosalie Ball

FORTY YEARS SERVICE

Robyn Patterson

VOLUNTEERS RECOGNISED BY IDHS AT 2019 AGM

RHEOLA CARNIVAL NOMINEE

Julie Piening

COMMUNITY VOLUNTEERS

5 YEARS

Joan Bradley
Glenda Hunter
Laurie May
Robyn Noonan
Pam Sommers
Donna Starr

10 YEARS

Betty Higgs
Jean Downing

STATUTORY REPORTING REQUIREMENTS

BUILDING ACT 1993

Inglewood & Districts Health Service ensures that all buildings, plant, and equipment in its control are maintained and operated according to the statutory requirements of the Building Act 1993 and the Minister for Finance Guideline Building Act 1993/ Standards for Publicly Owned Buildings November 1994.

MAJOR BUILDING COMPLIANCE REPORT

Building Works

Building Works certified for approval	0
Works in construction and the subject of mandatory inspections	0
Occupancy permits issued	0

Maintenance

Notices issued for rectification of substandard buildings requiring urgent attention	0
Involving major expenditure and urgent attention	0

Conformity

Number of buildings conforming with standards	3
Brought into conformity this year	0

IDHS is compliant with the Department of Health and Human Services Fire Risk Management Guidelines.

EMPLOYMENT AND CONDUCT PRINCIPLES

The Health Service is committed to complying with the Standards and Guidelines of the Public Sector Employment Principles and Code of Conduct for Victorian Public Sector Employees. The documents are circulated.

EQUAL EMPLOYMENT OPPORTUNITY

The Health Service is subject to the provisions of the Public Authorities (Equal Employment Opportunity) Act 2010.

The Inglewood & Districts Health Service is committed to providing an equal employment opportunity workforce free from discrimination for existing and prospective employees. In promoting an equal opportunity workplace Inglewood & Districts Health Service acknowledges and accepts the following principles. The Health Service:

- shall obtain through the merit system the best employees possible to deliver services.
- shall realise the potential contributions of each employee.
- shall ensure that all employees can pursue their duties free from discrimination and harassment.

FREEDOM OF INFORMATION

The Freedom of Information Act 1982 provides the public with a means of obtaining information held by the Health Service. During the period under review Inglewood & Districts Health Service has received four requests under the Freedom of Information Act 1982.

In each request we have fully complied providing copies of records held at IDHS.

GOVERNMENT POLICIES ON COMPETITIVE NEUTRALITY AND NATIONAL COMPETITION

Inglewood & Districts Health Service complies with the requirements of the Victorian Government's Competitive Neutrality Policy and any legislative changes made in relation to the National Competition Policy.

Competitive Neutrality is a mechanism which can be utilised to improve operating efficiencies through benchmarking and implementing better work practices.

PUBLIC INTEREST DISCLOSURE ACT 2012

Inglewood & Districts Health Service is committed to the aims and objectives of the Protected Disclosures Act 2012 and does not tolerate improper conduct by its employees, officers or directors, nor the taking of reprisals against those who come forward to disclose such conduct.

IDHS recognises the value of transparency and accountability in our administrative and management practices and supports the making of disclosures that reveal corrupt conduct or conduct involving a substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment.

IDHS will take all reasonable steps to protect people who make such disclosures from any detrimental action in reprisal for making the disclosure.

CAR PARKING FEES

Inglewood & Districts Health Service complies with the DHHS hospital circular on car parking fees effective 1 February 2016. Car Parking is free at this health service.

REPORTING OF OFFICE-BASED ENVIRONMENTAL IMPACTS

IDHS is committed to making sure that resources are used in a safe and responsible manner. We actively participate in Health Purchasing Victoria contracts with energy use.

In 2020 IDHS replaced all lighting with LED lighting, improving the efficiency within the health service and benefiting the environment.

Inglewood & Districts Health Service is a partner in the Health Purchasing Victoria (HPV) tender process for the purchase of solar panels. This will result in significant savings over time for the health service.

ADDITIONAL INFORMATION

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Inglewood & Districts Health Service and are available to the relevant Ministers, Members of Parliament and the public on request (subject to the freedom of information requirements, if applicable).

PECUNIARY INTERESTS

Members of the Board and Senior Management are required to lodge declarations of pecuniary interest. The By- laws state any member of the Board who has a direct or indirect material financial interest in any matter brought before the Board for discussion shall disclose that interest forthwith to the other Board members and shall not be present during discussion on the matter or entitled to vote on the matter.

STATEMENTS OF FEES AND CHARGING RATES

The Health Service charges fees in accordance with the recommendations of the Department of Health & Human Services.

PROMOTIONS, RESEARCH , EXTERNAL REVIEWS

There have been no major marketing or promotional activities, no major research projects, and no external reviews this year.

SHARES HELD BY SENIOR OFFICERS

There are no shares held by senior officers or nominees or held beneficiary.

PUBLICATIONS

The publications produced by Inglewood & Districts Health Service including the Annual Report, Quality Account and Financial Report, can be obtained on our website www.idhs.vic.gov.au. Some copies will also be available from our office. Please call 03 5431 7000 to reserve your copy.

PRICE CHANGES AT IDHS

In the 2019/20 financial year, changes to prices have occurred in relation to allied health outpatient fees. Where the client can pay, a fee of $10 is charged for each outpatient consultation and visit.

INDUSTRIAL RELATIONS

Industrial relations within the Health Service have been harmonious and no time has been lost due to industrial disputes in the period under review.

EX-GRATIA PAYMENT

No ex-gratia payments have been made in this financial year.

VICTORIAN INDUSTRY PARTICIPATION POLICY DISCLOSURES

All contracts entered within the last financial year have been in accordance with the Victorian Industry Participation Policy.

CONSULTANTS ENGAGED

No consultants were engaged by IDHS during the twelve month period.

CARERS RECOGNITION ACT

Inglewood & Districts Health Service is an agency subject to the Carer's Recognition Act 2012. The Carer's Recognition Act 2012 formally recognises and values the role of carers and the importance of care relationships in the Victorian community. The Act includes a set of principles about the significance of care relationships, and specifies obligations for State Government agencies, Local Councils and other organisations that interact with people in care relationships.

Inglewood & Districts Health Service has:

- taken all practical measures to comply with its obligations under the Act
- promoted the principles of the Act to people in care relationships receiving our services and also to the broader community
- reviewed our staff employment policies to include flexible working arrangements and leave provisions ensuring compliance with the statement of principles in the Act.

There were no disclosures in 2019/2020.

SAFE PATIENT CARE ACT 2015

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

ATTESTATIONS

Financial Management Act

I, Judith Holt, on behalf of the Responsible Body, certify that Inglewood & Districts Health Service has complied with the applicable Standing Directions of the Minister for Finance under the Financial Management Act 1994 and Instructions.

Judith Holt *Board Chair*
Inglewood & Districts Health Service, 30 June 2020

Financial Management Compliance Attestation

I, Judith Holt, on behalf of the responsible body, certify that the Inglewood & Districts Health Service has complied with the applicable Standing Directions of the Minister of Finance under the Financial Management Act 1994 and Instructions.

Judith Holt *Board Chair*
Inglewood & Districts Health Service, 30 June 2020

Data Integrity

I, Tracey Wilson, certify that the Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that the reported data accurately reflects actual performance. Inglewood & Districts Health Service has critically reviewed these controls and processes during the year.

Tracey Wilson *Accountable Officer*
Inglewood & Districts Health Service, 30 June 2020

ATTESTATIONS

Conflict of Interest

I, Tracey Wilson, certify that the Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of hospital circular 07/2017 Compliance Reporting in Health Portfolio Entities (Revised) and has implemented a 'Conflict of Interest' Policy consistent with the minimum accountabilities required by the Victorian Public Sector Commission (VPSC).

Declaration of private interest forms have been completed by all executive staff within Inglewood & Districts Health Service and members of the board, and all declared interests have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each Executive and Board Meeting.

Tracey Wilson *Accountable Officer*
Inglewood & Districts Health Service, 30 June 2020

Integrity Fraud and Corruption

I, Tracey Wilson, certify that Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that integrity, fraud, and compliance risks have been reviewed and addressed at Inglewood & Districts Health Service during the year.

Tracey Wilson *Accountable Officer*
Inglewood & Districts Health Service, 30 June 2020

Compliance with Health Purchasing Victoria (HPV) health purchasing policies

I, Tracey Wilson, certify that Inglewood & Districts Health Service has put in place appropriate internal controls and processes to ensure that it has complied with all requirements set out in the HPV Health Purchasing Policies including mandatory HPV collective agreements as required by the Health Services Act 1988 (VIC) and has critically reviewed these controls and processes during the year.

Tracey Wilson *Accountable Officer*
Inglewood & Districts Health Service, 30 June 2020

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY EXPENDITURE

Business as usual expenditure (ex GST)	$199,094

There was no non-business as usual ICT Expenditure in this financial year.

DISCLOSURE INDEX

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

Legislation	Requirement	Page
	Ministerial Directions Report of Operations	
FRD 22H	Manner of establishment and the relevant Ministers	
FRD 22H	Purpose, functions, powers and duties	
FRD 22H	Nature and range of services provided	
FRD 22H	Activities, programs and achievements for the reporting period	
FRD 22H	Significant changes in key initiatives and expectations for the future	
	Management and structure	
FRD 22H	Organisational structure	
FRD 22H	Workforce data / employment and conduct principles	
FRD 22H	Occupational Health & Safety	
	Financial Information	
FRD 22H	Summary of the financial results for the year	
FRD 22H	Significant changes in the financial position during the year	
FRD 22H	Operational and Budgetary objectives and performance against objectives	
FRD 22H	Subsequent events	
FRD 22H	Details of Consultancies under $10,000	
FRD 22H	Details of Consultancies over $10,000	
FRD 22H	Disclosure of ICT expenditure	
	Legislation	
FRD 22H	Application and operation of ***Freedom of Information Act 1982***	
FRD 22H	Compliance with building and maintenance provisions of ***Building Act 1993***	
FRD 22H	Application and operation of ***Protected Disclosure 2012***	
FRD 22H	Statement on ***National Competition Policy***	
FRD 22H	Application and operation of ***Carer's Recognition Act 2012***	
FRD 22H	Summary of the entity's environmental performance	
FRD 22H	Additional information available on request	
	Other relevant reporting directives	
FRD 25C	Victorian Industry Participation Policy disclosures	
SD 5.1.4	Financial management Compliance attestation	
SD 5.2.3	Declaration in report of operations	

DISCLOSURE INDEX CONTINUED

Legislation	Requirement	Page
	Attestations	
	Attestation on Data Integrity	
	Attestation on Managing Conflicts of Interest	
	Attestation on Integrity, Fraud and Corruption	
	Other reporting requirements	
	Reporting of outcomes of the Statement of Priorities 2019-20	
	Occupational Violence reporting	
	Reporting of compliance Health Purchasing Victoria policy	
	Reporting obligations under the Safe Patient Care Act 2015	
	Reporting of compliance regarding car parking fees	

LIFE GOVERNORS AS AT 30 JUNE 2020

17.11.1938	**Arthur J. Gibson**
25.04.1950	**Miss G. Somerville**
23.04.1951	**Mr T. Smith**
23.04.1951	**Miss E. Yorath**
19.06.1952	**Mr H. Sloan**
15.01.1953	**Mr A.E. Williams**
19.11.1953	**Mr R. O'Sullivan**
19.11.1953	**Mr A.C. Harrison**
29.03.1954	**Mrs F. Soulsby**
19.11.1953	**Mr J.J. Mason**
22.04.1954	**Miss D. Appleton**
22.04.1954	**Mr V. Prosser**
20.05.1954	**Mr M. Mason**
21.10.1954	**D.E. Davis**
21.10.1954	**Leo G. Kennedy**
17.02.1955	**Mrs M. Bradley**
17.03.1955	**Mr R. Harding**
17.03.1955	**Victorian Police Highland Band**
19.05.1955	**Mrs C. Catto**
16.02.1956	**Mr Jack Nevins**
20.12.1956	**Mr Geoff Catto**
20.06.1957	**Mr K. Patterson**
20.06.1957	**Mr Graeme Roberts**
20.06.1957	**A.J. McDonnell**
17.10.1957	**Mrs J. Soulsby**
11.06.1958	**Mr C. Robertson**
11.06.1958	**Mr L. Leach**
11.06.1958	**Mr Graeme Catto**
11.06.1958	**Mr J. Mitchell**
11.06.1958	**Mrs B. Mason***
11.06.1958	**Mr L. Leitch**
25.08.1964	**Mr A.J. Atwood**
20.07.1965	**Mr E. Harrison**
21.10.1967	**Mr E.D. Hayes**
13.12.1968	**Mrs H.N. Rothacker**
13.12.1968	**I. Raeburn**
26.06.1969	**Mrs E. Cain**
27.05.1971	**Mr S. Payne**
26.07.1973	**Mr J. Leach**
26.07.1973	**Mr J. Roberts**
26.07.1973	**Mrs D. Roberts**
26.07.1973	**Mr D. Roberts**
26.07.1974	**Mrs E. Roberts**
28.08.1975	**Mr J. Mitchell**
27.11.1975	**Mr E.J. Edwards**
24.06.1976	**Mr A. Bellenger**
28.04.1977	**Mr J. Kennedy**
28.07.1978	**Mr R. Leach**
28.02.1979	**Mrs W. Leitch**
22.08.1979	**Mrs G. Lea**
29.03.1980	**Mrs S. Catto**
22.04.1981	**Mr A. Mitchell***
25.02.1981	**Mrs D. Vanston**
06.08.1981	**Mr K. Stagg**
26.08.1981	**Mrs J. Leach**
23.06.1982	**Mrs J. Mitchell**
23.06.1982	**Mrs M. Catto**
23.06.1982	**Mrs L. Bell**
14.08.1983	**Mrs E. Younghusband**
14.10.1984	**Mr A. Wilson**
14.10.1984	**Mr L. Mitchell**
26.06.1985	**Mrs Jen Leach**
26.06.1985	**Mr R. Gilmore**
26.06.1985	**Mr J. Hooke***
25.06.1985	**Mr W. Leitch**
25.06.1986	**Mrs N. Rothhacker**
25 06.1986	**Mrs E. Roberts**
22 07.1987	**Mr C. Johns**
26.06.1988	**Mr C. Chamberlain**
21.06.1989	**Mrs K. Weston**
12.06.1990	**Mrs A. Leach**
12.06.1990	**Mr J. Murnane**
19.06.1991	**Mrs J. Bellenger**
23.10.1991	**Mr J. Barth**
23.06.1992	**Mrs J. Soulsby**
16.09.1992	**Mr W.I. Penny**
16.06.1993	**Mr G. Leach**
22.06.1994	**Mrs M. Duke**
21.06.1995	**Mrs A. Adam**
20.09.1995	**Mrs J. Nevins**
20.09.1995	**Mr F. Rose**
27.06.1996	**Mr N. Roberts**
24.09.1997	**Mrs J. Hobbs**
27.05.1997	**Mrs H.J. Passalick**
28.07.1998	**Mrs I. Chappel**
28.07.1998	**Mrs J. Douglas**
28.07.1998	**Mrs B. Medcalf**
28.07.1998	**Mrs E. Wilson**
28.07.1998	**Mrs A. Woods**
24.08.1999	**Mrs N. Wright**
21.12.2004	**Mr S.G. Hando**
21.11.2013	**Mr P. Norman**
29.11.2017	**Mr P. Moore**
29.11.2017	**Mrs M. Evans**
17.12.2019	**Mrs C. Gibbins**
17.12.2019	**Mr L. May**
17.12.2019	**Dr S. Issa**

*Denotes appointed Life Governor of both previous organisations

Independent Auditor's Report

Victorian Auditor-General's Office

To the Board of Inglewood & Districts Health Service

Opinion

I have audited the financial report of Inglewood & Districts Health Service (the health service) which comprises the:

- balance sheet as at 30 June 2020
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement for the year then ended
- notes to the financial statements, including significant accounting policies
- board director's, chief executive officer's and chief finance officer's declaration.

In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2020 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.

Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Board's responsibilities for the financial report

The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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
28 September 2020

Travis Derricott
as delegate for the Auditor-General of Victoria

INGLEWOOD & DISTRICTS HEALTH SERVICE

Financial Statements Year Ended 30 June 2020

BOARD DIRECTOR'S, CHIEF EXECUTIVE OFFICER'S AND CHIEF FINANCE OFFICER'S DECLARATION

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2020 and the financial position of Inglewood & Districts Health Service at 30 June 2020.

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 this day.

Judith Holt

Board Chair

Inglewood

Date: 23 September 2020

Tracey Wilson

Chief Executive Officer

Inglewood

Date: 23 September 2020

Jessica Pisevski

Chief Finance Officer

Inglewood

Date: 23 September 2020

Inglewood & Districts Health Service
Comprehensive Operating Statement as at 30 June 2020

		2020 $	2019 $
Income from Transactions			
Operating Activities	2.1	8,181,407	8,128,332
Non-operating Activities	2.1	44,232	39,264
Total Income from Transactions		**8,225,639**	**8,167,596**
Expenses from Transactions			
Employee Expenses	3.1	(6,136,049)	(6,058,909)
Non Salary Labour Costs	3.1	(495,916)	(374,951)
Supplies and consumables	3.1	(501,071)	(468,982)
Finance Costs	3.1	(7,496)	(443)
Depreciation	4.3	(923,718)	(634,965)
Other Administrative Expenses	3.1	(705,337)	(651,375)
Other Operating Expenses	3.1	(352,601)	(344,471)
Total Expenses from Transactions		**(9,122,188)**	**(8,534,096)**
Net Result from Transactions - Net Operating Balance		**(896,549)**	**(366,500)**
Other Economic Flows included in Net Result			
Net Gain/(Loss) on Sale of Non-Financial Assets	3.2	34,349	(1,341)
Net Gain/(Loss) on Financial Instruments at Fair Value	3.2	(4,524)	-
Revaluation of Long Service Leave	3.2	(14,715)	(48,194)
Share of Other Economic Flows from Joint Operation	3.2	(5,700)	6,833
Total Other Economic Flows included in Net Result		**9,410**	**(42,702)**
Net Result for the year		**(887,139)**	**(409,202)**
Other Comprehensive Income			
Items that may be reclassified subsequently to Net Result			
Changes to financial assets available for sale revaluation surplus		(6,494)	**-**
Items that will not be reclassified to Net Result			
Changes in Property, Plant and Equipment Revaluation Surplus	4.2(b)	-	3,738,925
Total Other Comprehensive Income		**-**	**3,738,925**
Comprehensive result for the year		**(893,633)**	**3,329,723**

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

Inglewood & Districts Health Service
Balance Sheet as at 30 June 2020

	Note	2020 $	2019 $
Current Assets			
Cash and Cash Equivalents	6.2	5,105,208	3,518,985
Receivables	5.1	367,598	290,333
Investments and Other Financial Assets	4.1	-	6,600
Inventories	4.4	84,308	48,393
Other Financial Assets		92,814	86,425
Total Current Assets		**5,649,928**	**3,950,736**
Non-Current Assets			
Receivables	5.1	254,122	293,467
Property, Plant & Equipment	4.2	12,774,316	13,298,247
Total Non-Current Assets		**13,028,438**	**13,591,714**
TOTAL ASSETS		**18,678,366**	**17,542,450**
Current Liabilities			
Payables	5.2	771,361	502,631
Provisions	3.4	1,188,696	1,255,762
Borrowings	6.1	47,463	12,176
Other Liabilities	5.3	4,106,887	2,342,535
Total Current Liabilities		**6,114,407**	**4,113,104**
Non-Current Liabilities			
Borrowings	6.1	254,118	68,033
Provisions	3.4	166,480	126,319
Total Non-Current Liabilities		**420,598**	**194,352**
TOTAL LIABILITIES		**6,535,005**	**4,307,456**
NET ASSETS		**12,143,361**	**13,234,994**
EQUITY			
Property, Plant & Equipment Revaluation Surplus	4.2	12,835,348	12,835,348
Financial Assets Available for Sale Surplus	SCE	-	6,494
Restricted Specific Purpose Surplus	SCE	650,349	650,349
Contributed Capital	SCE	5,284,700	5,284,700
Accumulated Deficits	SCE	(6,627,036)	(5,541,897)
TOTAL EQUITY		**12,143,361**	**13,234,994**

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

Inglewood & Districts Health Service
Statement of Changes in Equity as at 30 June 2020

	Note	Property, Plant and Equipment Revaluation Surplus	Financial Assets Available for Sale Revaluation Surplus	Restricted Special Purpose Surplus	Contributed Capital	Accumulated (Deficits)	Total
		$	$	$	$	$	$
Balance at 1 July 2018		9,096,423	6,494	650,349	5,284,700	(5,132,695)	9,905,271
Net result for the year		-	-	-	-	(409,202)	(409,202)
Other comprehensive income for the year		3,738,925	-	-	-	-	3,738,925
Balance at 30 June 2019		**12,835,348**	**6,494**	**650,349**	**5,284,700**	**(5,541,897)**	**13,234,994**
Effect of adoption of AASB 1058	8.9					(198,000)	(198,000)
Restated Balance at 30 June 2019						**(5,739,897)**	**13,036,994**
Net result for the year		-	-	-	-	(887,139)	(887,139)
Other comprehensive income for the year		-	(6,494)	-	-	-	(6,494)
Balance at 30 June 2020		**12,835,348**	-	**650,349**	**5,284,700**	**(6,627,036)**	**12,143,361**

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

Inglewood & Districts Health Service
Cash Flow Statement as at 30 June 2020

	Note	2020 $	2019 $
Cash Flows from Operating Activities			
Operating Grants from Government		6,098,498	6,248,466
Capital Grants from Government		30,124	242,069
Other Capital Receipts		51,089	29,541
Patient and Resident Fees Received		949,248	961,146
Donations and Bequests Received		36,775	19,425
GST Received from/(paid to) ATO		64,378	76,206
Interest and Investment Income Received		44,232	39,264
Other Receipts		897,399	696,209
Total Receipts		**8,171,743**	**8,312,326**
Employee Expenses Paid		(6,587,294)	(6,024,677)
Payments for Supplies & Consumables		(664,553)	(287,180)
Payments for Medical Indemnity Insurance		(13,792)	(16,725)
Payments for Repairs & Maintenance		(198,602)	(194,078)
Finance Costs		(7,496)	(443)
Cash outflow for leases		(12,639)	-
Payment of Share of Rural Health Alliance		(3,884)	147
Other Payments		(730,707)	(1,215,615)
Total Payments		**(8,218,967)**	**(7,738,571)**
Net Cash Flows from/(used in) Operating Activities	8.1	**(47,224)**	**573,755**
Cash Flows from Investing Activities			
Purchase of Non-Financial Assets		(214,001)	(195,012)
Proceeds from Disposal of Investments		6,600	662,800
Proceeds from Disposal of Non-Financial Assets		56,371	38,192
Net Cash Flows from/(used in) Investing Activities		**(151,030)**	**505,980**
Cash Flows from Financing Activities			
Proceeds from Borrowings		66,944	-
Repayment of Borrowings		(41,314)	-
Receipt of Accommodation Deposits		2,230,778	562,456
Repayment of Accommodation Deposits		(471,931)	(78,634)
Net Cash Flows from/(used in) Financing Activities		**1,784,477**	**483,822**
Net Increase in Cash and Cash Equivalents Held		**1,586,223**	**1,563,557**
Cash and Cash Equivalents at beginning of financial year		3,518,985	1,955,428
Cash and Cash Equivalents at End of Year	6.2	**5,105,208**	**3,518,985**

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

Inglewood & Districts Health Service
Notes to the Financial Statements as at 30 June 2020

Basis of preparation

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

The accrual basis of accounting has been applied in 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.

Note 1 – Summary of Significant Accounting Policies

These annual financial statements represent the audited general purpose financial statements for Inglewood & Districts Health Service and its controlled entities for the year ended 30 June 2020. The report provides users with information about the Health Service's stewardship of resources entrusted to it.

(a) Statement of Compliance

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

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

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

The annual financial statements were authorised for issue by the Board of Inglewood & Districts Health Service on 23rd September 2020.

(b) Reporting Entity

The financial statements include all the controlled activities of Inglewood & Districts Health Service.

Its principal address is:

3 Hospital Street
Inglewood VIC 3517

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

(c) Basis of Accounting Preparation and Measurement

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

The accounting policies have been applied in preparing the financial statements for the year ended 30 June 2020, and the comparative information presented in these financial statements for the year ended 30 June 2019.

The financial statements are prepared on a going concern basis (refer to Note 8.8 Economic Dependency).

These financial statements are presented in Australian dollars, the functional and presentation currency of Inglewood & Districts Health Service.

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

The Inglewood & Districts Health Service operates on a fund accounting basis and maintains three funds: Operating, Specific Purpose and Capital Funds.

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

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

Note 1-Summary of significant Accounting Policies (continued)

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

- The fair value of land, buildings and plant and equipment (refer to Note 4.2 Property, Plant and Equipment); and
- Employee benefit provisions are based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 3.4 Employee Benefits in the Balance Sheet).

Impacts of COVID 19 Pandemic

A state of emergency was declared in Victoria on 16 March 2020 due to the global coronavirus pandemic, known as COVID-19. A state of disaster was subsequently declared on 2 August 2020.

To contain the spread of the virus and to prioritise the health and safety of our communities various restrictions have been announced and implemented by the State Government, which in turn has impacted the manner in which businesses operate, including Inglewood & District Health Service.

In response, Inglewood & Districts Health Service placed restrictions on non-essential visitors, implemented reduced visitor hours, reduced activity, performed COVID-19 testing and implemented work from home arrangements where appropriate.

For further details refer to Note 2.1 Funding delivery of our services and Note 4.2 Property, Plant and Equipment.

Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flow.

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

(d) Jointly Controlled Operation

Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

In respect of any interest in joint operations, Inglewood & Districts Health Service recognises in the financial statements:

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

Inglewood & Districts Health Service is a member of the Loddon Mallee Rural Health Alliance Joint Venture and retains joint control over the arrangement, which it has classified as a joint operation (refer to Note 8.7 Jointly Controlled Operations)

(e) Equity

Contributed Capital

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

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

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

Financial Assets Available-for-Sale Revaluation Surplus

The available-for-sale revaluation surplus arises on the revaluation of available-for-sale financial assets. Where a revalued financial asset is sold, that portion of the surplus which relates to that financial asset is effectively realised and is recognised in the Comprehensive Operating Statement. Where a revalued financial asset is impaired that portion of the surplus which relates to that financial asset is recognised in the Comprehensive Operating Statement.

Specific Restricted Purpose Surplus

The Specific Restricted Purpose Surplus is established where Inglewood & Districts Health Service has possession or title to the funds but has no discretion to amend or vary the restriction and/or condition underlying the funds received.

Note: 2 Funding Delivery of Our Services

Inglewood & Districts Health Service's overall objective is to deliver programs and services that support and enhance the wellbeing of all Victorians.

Inglewood & Districts Health Service is predominantly funded by accrual based grant funding for the provision of outputs. The health service also receives income from the supply of services.

Inglewood & Districts Health Service also receives income from the supply of services.

Structure
2.1 Income from Transactions

Note 2.1 (a): Income from Transactions

	2020 $	2019 $
Government Grants (State) - Operating [1]	3,793,996	3,872,918
Government Grants (Commonwealth) - Operating[2]	2,313,169	2,383,545
Government Grants (State) - Capital	30,124	242,069
Other Capital purpose income	15,818	-
Patient and Resident Fees	992,215	947,071
Commercial Activities [3]	48,954	71,584
Assets received free of charge or for nominal consideration	44,070	19,425
Other Revenue from Operating Activities (including non-capital donations)	943,061	591,720
Total Income from Operating Activities	**8,181,407**	**8,128,332**
Capital Interest	28,634	7,751
Other Interest	15,178	31,093
Dividends	420	420
Total Income from Non-Operating Activities	**44,232**	**39,264**
Total Income from Transactions	**8,225,639**	**8,167,596**

[1] Government Grants (State) - Operating includes $0.02m funding received which was spent due to the impacts of COVID-19.

[2] Government Grants (Commonwealth) - Operating includes $0.04m funding received which was spent due to the impacts of COVID-19.

[3] Commercial activities represent business activities which health service enter into to support operations.

Impact of COVID-19 on revenue and income

As indicated at Note 1, Inglewood & Districts Health Service's response to the pandemic included reduced activity. This resulted in Inglewood & Districts Health Service incurring lost revenue as well as direct and indirect COVID-19 costs. The Department of Health and Human Services provided funding which was spent due to COVID-19 impacts on the Inglewood & District Health Service. The Inglewood & Districts Health Service also received essential personal protective equipment free of charge under the state supply agreement.

Accounting Policies
Government Grants

Income from grants to construct the leisure and lifestyle building is recognised when (or as) Inglewood & Districts Health Service satisfies its obligations under the transfer. This aligns with Inglewood & Districts Health Service's obligation to construct the asset. The progressive percentage costs incurred is used to recognise income because this closely reflects the construction's progress as costs are incurred as the work is done.

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for under AASB 15 as revenue from contracts with customers, with revenue recognised as these performance obligations are met.

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

a) contributions by owners, in accordance with AASB 1004;
b) revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15;
c) a lease liability in accordance with AASB 16;
d) a financial instrument, in accordance with AASB 9; or
e) a provision, in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets.

As a result of the transitional impacts of adopting AASB 15 and AASB 1058, a portion of the grant revenue has been deferred in deferred grant revenue liability (see Note 5.2). If the grant income is accounted for in accordance with AASB 15, the deferred grant revenue has been recognised in contract liabilities whereas grant revenue in relation to the construction of capital assets which the health service controls has been recognised in accordance with AASB 1058 and recognised as deferred grant revenue refer Note 5.2(a).

If the grant revenue was accounted under the previous accounting standard AASB 1004 in 2019-20, the total grant revenue received would have been recognised in full.

Note 2.1 (a): Income from Transactions (continued)

Performance Obligations

The types of government grants recognised under AASB 15 *Revenue from Contracts with Customers* includes:

a) Activity Based Funding - DVA WIES;
b) Commonwealth Home Support Program;
c) Commonwealth Aged Care Funding; and
d) Transitional Care Program Funding.

For the above specified grant types, revenue is recognised as performance obligations are met. These performance obligations have been selected as they align with the terms and conditions of the funding that is to demonstrate progress toward transferring goods and service. Inglewood & Districts Health Service exercises judgment over whether performance obligations related to this revenue is met.

Previous accounting policy for 30 June 2019

Grant income arises from transactions in which a party provides goods or assets (or extinguishes a liability) to Inglewood & Districts Health Service without receiving approximately equal value in return. While grants may result in the provision of some goods or services to the transferring party, they do not provide a claim to receive benefits directly of approximately equal value (and are termed 'non-reciprocal' transfers). Receipt and sacrifice of approximately equal value may occur, but only by coincidence.

Some grants are reciprocal in nature (i.e.. Equal value is given back by the recipient of the grant to the provider). Inglewood & Districts Health Service recognises income when it has satisfied its performance obligations under the terms of the grant.

For non-reciprocal grants, Inglewood & Districts Health Service recognises revenue when the grant is received.

Grants can be received as general purpose grants, which refers to grants which are subject to conditions regarding their use. Alternately, they may be received as specific purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

The following are transactions that Inglewood & Districts Health Service has determined to be classified as revenue from contracts with customers in accordance with AASB 15. Due to modified retrospective transition method chosen in applying AASB 15, comparative information has not been restated to reflect the new requirements.

Patient and Resident Fees

The performance obligations related to patient fees are based on the delivery of services. These performance obligations have been selected as they align with the terms and conditions of providing the services over time as Inglewood & Districts Health Service provides accommodation and/or outpatient services. This is calculated on a daily basis and invoiced monthly.

Resident fees are recognised as revenue over time as Inglewood & Districts Health Service provides accommodation. This is calculated on a daily basis and invoiced monthly.

Revenue from Commercial Activities

Revenue from commercial activities such as Marong Medical Practice and Meals on Wheels are recognised on an accrual basis.

Note 2.1 (b) Fair value of assets and services received free of charge or for nominal consideration

	2020	2019
	$	$
Cash Donations	35,271	19,425
PPE Inventory	8,799	-
Total fair value of assets and services received free of charge or for nominal consideration	**44,070**	**19,425**

Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the recipient obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

The exception to this would be when the resource is received from another government department (or agency) as a consequence of a restructuring of administrative arrangements, in which case such a transfer will be recognised at its carrying value in the transferring department or agency as a capital contribution transfer.

Note 2.1 (b) Fair value of assets and services received free of charge or for nominal consideration (continued)

Voluntary Services: Contributions in the form of services are only recognised when a fair value can be reliably determined, and the services would have been purchased if not donated. Inglewood & Districts Health Service receive volunteer services in the form of patient transport services. However, this has not been recognised because Inglewood & Districts Health Service would not be able to provide the service if services were not provided by volunteers and, the value would be difficult to determine as the service is classified non-professional.

Non-cash contributions from the Department of Health and Human Services

The Department of Health and Human Services makes some payments on behalf of health services as follows:

- The Victorian Managed Insurance Authority non-medical indemnity insurance payments are recognised as revenue following advice from the Department of Health and Human Services
- Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health and Human Services Hospital Circular
- Fair value of assets and services received free of charge or for nominal consideration.

Performance obligations and revenue recognition policies

Revenue is measured based on the consideration specified in the contract with the customer. Inglewood & Districts Health Service recognises revenue when it transfers control of a good or service to the customer i.e.. Revenue is recognised when, or as, the performance obligations for the sale of goods and services to the customer are satisfied.

- Customers obtain control of the supplies and consumables at a point in time when the goods are delivered to and have been accepted at their premises
- Income from the sale of goods are recognised when the goods are delivered and have been accepted by the customer at their premises
- Revenue from the rendering of services is recognised at a point in time when the performance obligation is satisfied when the service is completed; and over time when the customer simultaneously receives and consumes the services as it is provided.

Note 2.1 (c): Other Income

	2020 $	2019 $
Capital Interest	28,634	7,751
Other Interest	15,178	31,093
Dividends received from investments	420	420
Total Other Income	**44,232**	**39,264**

Interest Revenue

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

Dividend Income

Dividend revenue is recognised when the right to receive payment is established. Dividends represent the income arising from Inglewood & Districts Health Service and its controlled entities' investments in financial assets.

Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by Inglewood & Districts Health Service in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

3.1 Expenses from Transactions
3.2 Other Economic Flows
3.3 Analysis of expenses and revenue by internally managed and restricted specific purpose funds
3.4 Employee Benefits in the Balance Sheet
3.5 Superannuation

Note 3.1: Expenses from Transactions

	2020 $	2019 $
Salaries and Wages	5,078,739	4,976,188
On-costs	1,057,310	1,082,721
Agency Expenses	137,445	67,162
Fee for Service Medical Officer Expenses	310,807	287,180
Workcover Premium	47,664	20,609
Total Employee Expenses	**6,631,965**	**6,433,860**
Drug Supplies	27,269	18,880
Medical and Surgical Supplies	121,458	178,331
Diagnostic and Radiology Supplies	6,802	7,254
Other Supplies and Consumables	345,542	264,517
Total Supplies and Consumables	**501,071**	**468,982**
Finance Costs	7,496	443
Total Finance Costs	**7,496**	**443**
Other Administrative Expenses	705,337	651,375
Total Other Administrative Expenses	**705,337**	**651,375**
Fuel, Light, Power and Water	127,568	135,100
Repairs and Maintenance	101,382	93,584
Maintenance Contracts	74,043	86,957
Medical Indemnity Insurance	13,792	16,725
Expenses related to leases for low value assets	12,639	-
Expenditure for Capital Purposes	23,177	12,105
Total Other Operating Expenses	**352,601**	**344,471**
Depreciation (refer Note 4.3)	923,718	634,965
Total Other Non-Operating Expenses	**923,718**	**634,965**
Total Expenses from Transactions	**9,122,188**	**8,534,096**

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

Impact of COVID-19 on expenses

As indicated in Note 1, Inglewood & Districts Health Service's daily activities were impacted by the panademic. This resulted in direct and indirect costs being incurred, such as extra PPE supplies, employee expenses such as COVID 19 personal leave and costs associated with isolation room provisions.

Employee Expenses

Employee expenses include:

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

Supplies and consumables

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

Note 3.1: Expenses from Transactions (continued)

Finance costs

Finance costs include:

- amortisation of discounts or premiums relating to borrowings;
- finance charges in respect of finance leases which are recognised in accordance with AASB 16 *Leases*.

Other Operating Expenses

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

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

Non-operating expenses

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

Operating lease payments

Operating lease payments up until 30 June 2019 (including contingent rentals) were recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

From, 1 July 2019, the following lease payments are recognised on a straight-line basis:

- Short-term leases - leases with a term less than 12 months; and
- Low value leases - leases with the underlying asset's fair value (when new, regardless of the age of the asset being leases) is no more than $10,000.

Variable lease payments not included in the measurement of the lease liability (i.e.. Variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occur.

Note 3.2: Other economic flows included in net result

	2020 $	2019 $
Net gain/(loss) on sale of non-financial assets		
Net gain/(loss) on disposal of property plant and equipment	34,349	(1,341)
Total net gain/(loss) on non-financial assets	**34,349**	**(1,341)**
Net gain/(loss) on financial instruments at fair value		
Bad Debts Written Off	(11,018)	-
Net gain/(loss) on disposal of financial instruments	6,494	-
Total net gain/(loss) on financial instruments at fair value	**(4,524)**	**-**
Share of other economic flows from Joint Operations		
Share of net profits/(losses) of joint entities, excluding dividends	(5,700)	6,833
Total Share of other economic flows from Joint Operations	**(5,700)**	**6,833**
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service liability	(14,715)	(48,194)
Total other gains/(losses) from other economic flows	**(14,715)**	**(48,194)**
Total gains/(losses) from other economic flows	**9,410**	**(42,702)**

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

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

Net gain/ (loss) on non-financial assets

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

- Revaluation gains/ (losses) of non-financial physical assets (Refer to Note 4.2 Property plant and equipment)
- Net gain/ (loss) on disposal of non-financial assets.

Any gain or loss on the disposal of non-financial assets is recognised at the date of disposal.

Net gain/ (loss) on financial instruments at fair value

Net gain/ (loss) on financial instruments at fair value includes:

- realised and unrealised gains and losses from revaluations of financial instruments at fair value;
- impairment and reversal of impairment for financial instruments at amortised cost. Refer to Note 4.1 Investments and other financial assets; and
- disposals of financial assets and derecognition of financial liabilities.

Impairment of non-financial assets

Non-financial assets with indefinite useful lives are tested annually for impairment and whenever there is an indication that the asset may be impaired. Refer to Note 4.2 Property, Plant and Equipment.

Other gains/ (losses) from other economic flows

Other gains/ (losses) include:

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

Note 3.3: Analysis of Expense and Revenue by Internally Managed and Restricted Specific Purpose Funds

	Expense		Revenue	
	2020	2019	2020	2019
Commercial Activities	$	$	$	$
Meals on Wheels	38,445	36,152	31,357	40,942
Marong Medical Practice	15,263	44,811	17,597	30,642
Total	**53,708**	**80,963**	**48,954**	**71,584**

Note 3.4: Employee Benefits in the Balance Sheet

	2020	2019
	$	$
CURRENT PROVISIONS		
Employee Benefits (i)		
Annual Leave		
- Unconditional and expected to be settled within 12 months (ii)	386,895	374,320
- Unconditional and expected to be settled after 12 months (iii)	65,688	63,113
Accrued Day Off		
- Unconditional and expected to be settled within 12 months (ii)	13,352	6,872
- Unconditional and expected to be settled after 12 months (iii)	2,263	1,159
Long Service Leave		
- Unconditional and expected to be settled within 12 months (ii)	164,624	122,165
- Unconditional and expected to be settled after 12 months (iii)	442,519	568,555
	1,075,341	**1,136,184**
Provisions related to employee benefit on-costs		
- Unconditional and expected to be settled within 12 months (ii)	59,432	52,902
- Unconditional and expected to be settled after 12 months (iii)	53,923	66,676
	113,355	**119,578**
TOTAL CURRENT PROVISIONS	**1,188,696**	**1,255,762**
NON-CURRENT PROVISIONS		
Conditional Long Service Leave (iii)	150,561	114,274
Provisions related to employee benefits on-costs (iii)	15,919	12,045
TOTAL NON-CURRENT PROVISIONS	**166,480**	**126,319**
TOTAL PROVISION	**1,355,176**	**1,382,081**

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

(a) Employee Benefits and Related On-Costs	2020	2019
	$	$
Current Employee Benefits and Related On-Costs		
Annual Leave Entitlements	452,583	437,433
Accrued Days Off	15,615	8,031
Unconditional Long Service Leave Entitlements	607,143	690,720
Current On-Costs	113,355	119,578
Non-Current Employee Benefits and Related On-Costs		
Conditional Long Service Leave Entitlements	150,561	114,274
Non-Current On-Costs	15,919	12,045
TOTAL EMPLOYEE BENEFITS AND RELATED ON-COSTS	**1,355,176**	**1,382,081**

(b) Movements in On-Costs Provision	2020	2019
	$	$
Balance at start of year	131,623	103,962
Provision made during the year	155,881	154,958
Settlement made during the year	(158,230)	(127,297)
Balance at end of year	**129,274**	**131,623**

Note 3.4: Employee Benefits in the Balance Sheet (continued)

Employee Benefit Recognition

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

Provisions

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

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

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 Inglewood & Districts Health Service does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave and accrued days off are measured at:

- Nominal value – if Inglewood & Districts Health Service expects to wholly settle within 12 months; or
- Present value – if Inglewood & Districts Health Service does not expect to wholly settle within 12 months.

Long Service Leave

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

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

The components of this current LSL liability are measured at:

- Nominal value – if Inglewood & Districts Health Service expects to wholly settle within 12 months; or
- Present value – if Inglewood & Districts Health Service does not expect to wholly settle within 12 months.

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

Termination Benefits

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

On-Costs Related to Employee Benefits

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

Note 3.5: Superannuation

	2020 $	2019 $
Defined Contribution plans:[1]		
First State Super	322,440	356,838
HESTA	91,804	96,514
Other	86,533	78,483
TOTAL	**500,777**	**531,835**

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

Employees of Inglewood & Districts Health Service are entitled to receive superannuation benefits and it contributes to both defined benefit and defined contribution plans. The defined benefit plan provides benefits based on years of service and final average salary.

Defined Contribution Superannuation Plans

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

Note 4: Key Assets to Support Service Delivery

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

Structure

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

Note 4.1: Investments and Other Financial Assets

	Capital		Total	
	2020 $	2019 $	2020 $	2019 $
CURRENT				
Term Deposit				
Shares		6,600		6,600
TOTAL CURRENT	**-**	**6,600**	**-**	**6,600**
Represented by:				
Health Service Investment		6,600		6,600
TOTAL INVESTMENTS AND OTHER FINANCIAL ASSETS	**-**	**6,600**	**-**	**6,600**

Investment Recognition

Investments are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

The Inglewood & Districts Health Service classifies its other financial assets between current and non-current assets based on the Board's intention at balance date with respect to the timing of disposal of each asset. Inglewood & Districts Health Service assesses at each balance sheet date whether a financial asset or group of financial assets is impaired.

Inglewood & Districts Health Service's investments must comply with Standing Direction 3.7.2 - Treasury Management, including Central Banking System.

All financial assets, except for those measured at fair value through the Comprehensive Operating Statement are subject to annual review for impairment.

Derecognition of Financial Assets

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

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

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

Impairment of Financial Assets

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

Where the fair value of an investment in an equity instrument at balance date has reduced by 20 percent or more than its cost price or where its fair value has been less than its cost price for a period of 12 or more months, the financial asset is treated as impaired.

In order to determine an appropriate fair value as at 30 June 2020 for its portfolio of financial assets, Inglewood & Districts Health Service and its controlled entities used the market value of investments held provided by the portfolio managers.

The above valuation process was used to quantify the level of impairment (if any) on the portfolio of financial assets as at year end.

Note 4.2: Property, plant and equipment

Initial Recognition

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment loss. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a merger/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. The cost of a leasehold improvement is capitalised as an asset and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the improvements.

The initial cost for non-financial physical assets under finance lease (refer to Note 6.1) is measured at amounts equal to the fair value of the leased asset or, if lower, the present value of the minimum lease payments, each determined at the inception of the lease.

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

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

Right-of-use asset acquired by lessees (Under AASB 16 – Leases from 1 July 2019) – Initial measurement

Inglewood & Districts Health Service recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date; plus
- 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: Property, plant and equipment (PPE) as well as right-of-use assets under leases and service concession assets are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised on the following page by asset category.

Right-of-use asset – Subsequent measurement

Inglewood & Districts Health Service depreciates the right-of-use assets on a straight line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful life of the right-of-use assets are determined on the same basis as property, plant and equipment, other than where the lease term is lower than the otherwise assigned useful life. The right-of-use assets are also subject to revaluation as required by FRD103H however as at 30 June 2020 right-of-use assets have not been revalued.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Revaluations of Non-Current Physical Assets

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

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

Note 4.2: Property, plant and equipment (continued)

Revaluation decrements are recognised in 'Other Comprehensive Income' to the extent that a credit balance exists in the asset revaluation surplus in respect of the same class of property, plant and equipment.

Revaluation increases and revaluation decreases relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation surplus is not transferred to accumulated funds on de-recognition of the relevant asset, except where an asset is transferred via contributed capital.

In accordance with FRD 103H, Inglewood & Districts Health Service's non-current physical assets were assessed to determine whether revaluation of the non-current physical assets was required.

Fair value measurement

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

For the purpose of fair value disclosures, Inglewood & Districts Health Service has determined classes of assets on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

In addition, Inglewood & Districts Health Service determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer-General Victoria (VGV) is Inglewood & Districts Health Service's independent valuation agency.

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

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.

Identifying unobservable inputs (level 3) fair value measurements

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

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

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

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

In accordance with paragraph AASB 13.29, Inglewood & Districts Health Service has assumed the current use of a non-financial physical asset is its HBU unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

Non-Specialised Land and Non-Specialised Buildings

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

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

Note 4.2: Property, plant and equipment (continued)

Specialised Land and Specialised Buildings

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

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

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

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

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

An independent valuation of Inglewood & Districts Health Service's specialised land and specialised buildings was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2019.

Vehicles

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

Plant and Equipment

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

There were no changes in valuation techniques throughout the period to 30 June 2020.

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

Note 4.2: Property, Plant and Equipment (continued)

(a) Gross carrying amount and accumulated depreciation

	2020 $	2019 $
Land		
- Land at Fair Value		
Crown	476,700	476,700
Freehold	88,000	88,000
Total Land	**564,700**	**564,700**
Buildings		
- Buildings at Fair Value	12,308,784	12,158,750
Less Accumulated Depreciation	(754,687)	-
- Landscaping at Fair Value	88,000	88,000
Less Accumulated Depreciation	(4,299)	-
Total Buildings	**11,637,798**	**12,246,750**
Plant and Equipment		
- Plant and Equipment at Fair Value	713,223	665,884
Less Accumulated Depreciation	(558,900)	(503,779)
- Loddon Mallee Rural Health Alliance at Fair Value	43,873	32,403
Less Accumulated Depreciation	(20,766)	(18,381)
Total Plant and Equipment	**177,430**	**176,127**
Motor Vehicles		
- Motor Vehicles at Fair Value	25,400	200,529
Less Accumulated Depreciation	(25,400)	(159,047)
Total Motor Vehicles	**-**	**41,482**
Computers and Communication		
- Computers and Communication at Fair Value	120,944	120,944
Less Accumulated Depreciation	(81,265)	(58,192)
Total Computers and Communication	**39,679**	**62,752**
Furniture and Fittings		
- Furniture and Fittings at Fair Value	157,133	124,851
Less Accumulated Depreciation	(40,242)	(25,579)
Total Furniture and Fittings	**116,891**	**99,272**
Work In Progress		
Work In Progress at Cost - Buildings	4,000	27,050
Total Work In Progress	**4,000**	**27,050**
Right of Use - Motor Vehicles		
- Right of Use - Motor Vehicles	278,271	82,200
Less Accumulated Depreciation	(44,453)	(2,086)
Total Right of Use - Motor Vehicles	**233,818**	**80,114**
TOTAL PROPERTY, PLANT AND EQUIPMENT	**12,774,316**	**13,298,247**

Note 4.2: Property, Plant and Equipment (Continued)

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

	Land	Buildings	Plant & Equipment	Furniture & Fittings	Computer Equip	Motor Vehicles	ROU Assets	Work in Progress	Total
	$	$	$	$	$	$	$	$	$
Balance at 1 July 2018	**182,000**	**9,383,053**	**240,895**	**38,164**	**37,359**	**71,650**	**-**	**-**	**9,953,121**
Additions	-	-	8,359	75,168	47,167	37,268	82,200	27,050	277,212
Transfers In/(out)	-	-	-	-	-	-	-	-	-
Loddon Mallee Rural Health Alliance	-	-	3,487	-	-	-	-	-	3,487
Disposals	-	-	(7,867)	(7,040)	(138)	(24,488)	-	-	(39,533)
Revaluation increments/(decrements)	382,700	3,356,225	-	-	-	-	-	-	3,738,925
Depreciation and amortisation (see Note 4.3)	-	(492,528)	(68,747)	(7,020)	(21,636)	(42,948)	(2,086)	-	(634,965)
Balance at 30 June 2019	**564,700**	**12,246,750**	**176,127**	**99,272**	**62,752**	**41,482**	**80,114**	**27,050**	**13,298,247**
Additions	-	-	54,735	32,282	-	-	196,071	126,984	410,072
Transfers In/(out)	-	150,034	-	-	-	-	-	(150,034)	-
Loddon Mallee Rural Health Alliance	-	-	11,737	-	-	-	-	-	11,737
Disposals	-	-	-	-	-	(22,022)	-	-	(22,022)
Revaluation increments/(decrements)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation (see Note 4.3)	-	(758,986)	(65,169)	(14,663)	(23,073)	(19,460)	(42,367)	-	(923,718)
Balance at 30 June 2020	**564,700**	**11,637,798**	**177,430**	**116,891**	**39,679**	**-**	**233,818**	**4,000**	**12,774,316**

Land and Buildings and Leased Assets Carried at Valuation

A full revaluation of the Inglewood & Districts Health Service's land and buildings was performed by the Valuer-General of Victoria (VGV) in June 2019 in accordance with the requirements of Financial Reporting Direction (FRD) 103H Non-Financial Physical Assets. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The effective date of the valuation for both land and buildings was 30 June 2019.

In compliance with FRD 103H, in the year ended 30 June 2020, Inglewood & Districts Health Service's management conducted an annual assessment of the fair value of land and buildings. To facilitate this, management obtained from the Department of Treasury and Finance the Valuer General Victoria indices for the financial year ended 30 June 2020

The VGV indices, which are based on data to March 2020, indicate an average increase of 5% across all land parcels and a 3% increase for buildings.

Management regards the VGV indices to be a reliable and relevant data set to form the basis of their estimates. Whilst these indices are applicable at 30 June 2020, the fair value of land and buildings will continue to be subjected to the impacts of COVID-19 in future accounting periods.

As the accumulative movements was less than 10% for land and buildings no managerial revaluation was required.

Note 4.2: Property, plant & equipment (continued)

(c) Fair value measurement hierarchy for assets

Balance at 30 June 2020	Carrying Amount $	Fair value measurement at end of reporting period using: Level 1 (i) $	Level 2 (i) $	Level 3 (i) $
Land at fair value				
Non-specialised land	88,000	-	88,000	-
Specialised land	476,700	-	-	476,700
Total of land at fair value	**564,700**	**-**	**88,000**	**476,700**
Buildings at fair value				
Non-specialised buildings (ii)	420,902	-	-	420,902
Specialised buildings (ii)	11,133,195	-	-	11,133,195
Total of building at fair value	**11,554,097**	**-**	**-**	**11,554,097**
Land Improvements at fair value	83,701	-	-	83,701
Plant and Equipment at fair value	177,430	-	-	177,430
Computer and Communication at fair value	39,679	-	-	39,679
Furniture and Fittings at fair value	116,891	-	-	116,891
Motor Vehicles at fair value	-	-	-	-
Right of Use Assets	233,818	-	-	233,818
	12,770,316	**-**	**88,000**	**12,682,316**

Balance at 30 June 2019	Carrying Amount $	Fair value measurement at end of reporting period using: Level 1 (i) $	Level 2 (i) $	Level 3 (i) $
Land at fair value				
Non-specialised land	88,000	-	88,000	-
Specialised land	476,700	-	-	476,700
Total of land at fair value	**564,700**	**-**	**88,000**	**476,700**
Buildings at fair value				
Non-specialised buildings (ii)	448,750	-		448,750
Specialised buildings (ii)	11,710,000	-	-	11,710,000
Total of building at fair value	**12,158,750**	**-**	**-**	**12,158,750**
Land Improvements at fair value	88,000	-	-	88,000
Plant and Equipment at fair value	176,127	-	-	176,127
Computer and Communication at fair value	62,752	-	-	62,752
Furniture and Fittings at fair value	99,272	-	-	99,272
Motor Vehicles at fair value	41,482	-	-	41,482
Right of Use Assets	80,114	-	-	80,114
	13,271,197	**-**	**88,000**	**13,183,197**

(i) Classified in accordance with the fair value hierarchy.

(ii) There have been no transfers between levels during the period. In the prior year, there is a transfer between non-specialised buildings and specialised buildings to reflect the correct fair value as per the Valuer-General revaluation in 2019.

Note 4.2: Property, plant & equipment (continued)

(d) Reconciliation of Level 3 Fair Value measurement

	Land $	Buildings $	Land Improvements $	Plant and Equipment $	Computers & Communication $	Furniture & Fittings $	Motor Vehicles $	ROU Assets $
Balance at 1 July 2019	**476,700**	**12,158,750**	**88,000**	**176,127**	**62,752**	**99,272**	**41,482**	**80,114**
Additions/(Disposals)	-	150,034	-	66,472	-	32,282	(22,022)	196,071
Gains or losses recognised in net result - Depreciation	-	(754,687)	(4,299)	(65,169)	(23,073)	(14,663)	(19,460)	(42,367)
Items recognised in other comprehensive income - Revaluation	-	-	-	-	-	-	-	-
Balance at 30 June 2020	**476,700**	**11,554,097**	**83,701**	**177,430**	**39,679**	**116,891**	**-**	**233,818**

	Land $	Buildings $	Land Improvements $	Plant and Equipment $	Computers & Communication $	Furniture & Fittings $	Motor Vehicles $	ROU Assets $
Balance at 1 July 2018	**158,000**	**9,028,852**	**-**	**240,895**	**37,359**	**38,164**	**71,650**	**-**
Additions/(Disposals)	-	-	-	3,979	47,029	68,128	12,780	82,200
Gains or losses recognised in net result - Depreciation	-	(472,819)	-	(68,747)	(21,636)	(7,020)	(42,948)	(2,086)
Items recognised in other comprehensive income - Revaluation	318,700	3,602,717	88,000	-	-	-	-	-
Balance at 30 June 2019	**476,700**	**12,158,750**	**88,000**	**176,127**	**62,752**	**99,272**	**41,482**	**80,114**

Note 4.2: Property, plant & equipment (continued)

(e) Fair Value Determination

Asset class	Likely valuation approach	Significant inputs (Level 3 only)[c]
Non-Specialised Land	Market approach	n.a.
Specialised Land (Crown/Freehold)	Market approach	Community Service Obligations Adjustments [c]
Non-Specialised Buildings	Depreciated replacement cost approach	- Cost per square metre - Useful life
Specialised buildings	Depreciated replacement cost approach	- Cost per square metre - Useful life
Landscaping and Grounds	Depreciated replacement cost approach	- Direct replacement cost - Useful life
Vehicles	Market approach	n.a.
	Depreciated replacement cost approach	- Cost per unit - Useful life
Plant and equipment	Depreciated replacement cost approach	- Cost per unit - Useful life
Computers and Communication	Depreciated replacement cost approach	- Cost per unit - Useful life
Furniture and Fittings	Depreciated replacement cost approach	- Cost per unit - Useful life

[c] The level of the CSO allowance applied is 20% as per the Valuer-General Victoria re-valuation

(f) Revaluation Surplus

	2020 $	2019 $
Property, Plant and Equipment Revaluation Surplus		
Balance at the beginning of the reporting period	12,835,348	9,096,423
Revaluation Increment		
- Land (refer Note 4.2(b))	-	382,700
- Buildings (refer Note 4.2(b))	-	3,356,225
Balance at the end of the reporting period*	**12,835,348**	**12,835,348**
*** Represented by:**		
- Land	3,738,925	3,738,925
- Buildings	9,096,423	9,096,423
	12,835,348	**12,835,348**

Note 4.3: Depreciation

	2020 $	2019 $
Depreciation		
Buildings	758,986	492,528
Plant & Equipment	62,517	65,880
Motor Vehicles	19,460	42,948
Right of Use Motor Vehicles	42,367	2,086
Computer and Communications	23,073	21,636
Furniture and Fittings	14,663	7,020
Loddon Mallee Rural Health Alliance	2,652	2,867
TOTAL DEPRECIATION	**923,718**	**634,965**

Depreciation

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

Right-of use assets are depreciated over the shorter of the asset's useful life and the lease term. Where Inglewood & Districts Health Service obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset overs its useful life.

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

	2020	2019
Buildings		
- Structure Shell Building Fabric	7 to 64 years	7 to 64 years
- Site Engineering Services and Central Plant	7 to 64 years	7 to 64 years
Central Plant		
- Fit Out	7 to 64 years	7 to 64 years
- Trunk Reticulated Building Systems	7 to 64 years	7 to 64 years
Plant & Equipment	10 years	10 years
Medical Equipment	10 years	10 years
Motor Vehicles	3 to 5 years	3 to 5 years
Computers and Communication	3 years	3 years
Furniture and Fitting	6 to 10 years	6 to 10 years

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

Note 4.4: Inventories

	2020 $	2019 $
Medical and surgical consumables at cost	25,986	24,399
Domestic supplies at cost	13,470	15,355
Food supplies at cost	3,795	6,564
Fuel, light and power supplies at cost	3,323	2,135
PPE supplies at cost	8,554	-
Loddon Mallee Rural Health Alliance	29,180	-
TOTAL INVENTORIES	**84,308**	**48,453**

Inventories

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

Note 5: Other Assets and Liabilities

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

Structure
5.1 Receivables
5.2 Payables and Contract Liabilities
5.3 Other liabilities

Note 5.1: Receivables

	2020 $	2019 $
CURRENT		
Contractual		
Inter Hospital Debtors	57,783	72,093
Trade Debtors	29,476	26,854
Patient Fees	143,045	100,079
Accrued Revenue	8,716	36,131
Amounts Receivable from Governments and Agencies	81,594	-
Loddon Mallee Rural Health Alliance Receivables	1,859	12,349
***Less* Allowance for impairment losses of contractual receivables**		
Patient Fees	(10,830)	(8,153)
	311,643	**239,353**
Statutory		
GST Receivable	46,154	49,083
Loddon Mallee Rural Health Alliance GST Receivables	9,801	1,897
	55,955	**50,980**
TOTAL CURRENT RECEIVABLES	**367,598**	**290,333**
NON-CURRENT		
Statutory		
Long Service Leave - Department of Health and Human Services	254,122	293,467
	254,122	**293,467**
TOTAL NON-CURRENT RECEIVABLES	**254,122**	**293,467**
TOTAL RECEIVABLES	**621,720**	**583,800**

(a) Movement in the Allowance for impairment losses of contractual receivables

	2020 $	2019 $
Balance at the beginning of year	8,153	12,151
Reversal of allowances written off during the year as uncollectable	(11,018)	(3,998)
Reversal of unused allowance recognised in the net result	-	-
Increase in allowance recognised in the net result	13,695	-
Balance at end of year	**10,830**	**8,153**

Receivables recognition

Receivables consist of:

- Contractual receivables, which consists of debtors in relation to goods and services and accrued investment income. These receivables are classified as financial instruments and categorised as financial assets at amortised costs. They are initially recognised at fair value plus any directly attributable transaction costs. Inglewood & Districts Health Service holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective method, less any impairment.

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

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

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

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

Impairment losses of contractual receivables

Refer to Note 7.1 (c) Contractual receivables at amortised costs for Inglewood & Districts Health Service's contractual impairment losses.

Note 5.2: Payables

	2020 $	2019 $
CURRENT		
Contractual		
Trade Creditors	42,456	120,909
Accrued Salaries and Wages	144,673	112,443
Accrued Expenses	52,050	56,139
Amounts Payable to Governments and Agencies	9,500	16,500
Inter- Hospital Creditors	27,546	9,122
Deferred grant revenue	194,000	-
Other Payables	45,195	39,039
Loddon Mallee Rural Health Alliance	125,010	38,555
	640,430	**392,707**
Statutory		
Superannuation	22,028	-
PAYG Payable	82,350	80,694
GST Payable	26,553	29,230
TOTAL CURRENT PAYABLES	**130,931**	**109,924**
TOTAL PAYABLES	**771,361**	**502,631**

Payables Recognition

Payables consist of:

- contractual payables, 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 Inglewood & Districts Health Service prior to the end of the financial year that are unpaid; and

- statutory payables, that are recognised and measured similarly to contractual payables, 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 Nett 60 days.

Note 5.2 (a): Deferred capital grant revenue

	2020 $
Grant consideration for capital works recognised that was included in the deferred liability balance (adjusted for AASB1058) at the beginning of the year	(198,000)
Grant consideration for capital works received during the year	-
Grant revenue for capital works recognised consistent with the capital works recognised consistent with the capital works undertaken during the year	4,000
Closing balance of deferred grant consideration received for capital works	**(194,000)**

Grant consideration was received from the Department of Health and Human Services for the construction of a Leisure and Lifestyle Building. Grant revenue is recognised progressively as the asset is constructed, since this is the time when Inglewood & Districts Health Service satisfies its obligations under the transfer by controlling the asset as and when it is constructed. The progressive percentage costs incurred is used to recognise income because this most closely reflects the progress to completion as costs are incurred as the works are done. (see note 2.1) As a result, Inglewood & Districts Health Service has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

Maturity analysis of payables

Please refer to Note 7.1(b) for the ageing analysis of payables.

Note 5.3: Other Liabilities

	2020 $	2019 $
CURRENT		
Monies Held in Trust		
- Accommodation Bonds (Refundable Entrance Fees)	4,000,935	2,242,088
- Patient Monies Held in Trust	105,952	100,447
Total Current	**4,106,887**	**2,342,535**
Total Monies Held in Trust		
Represented by the following assets:		
Cash and Cash Equivalents (refer to Note 6.2)	4,106,887	2,342,535
TOTAL	**4,106,887**	**2,342,535**

Refundable Accommodation Deposit ("RAD")/Accommodation Bond liabilities

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

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

Note 6: How we Finance Our Operations

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

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

6.4 Non-cash Financing and Investing Activities

Note 6.1: Borrowings

	2020 $	2019 $
CURRENT		
Lease Liability (i)	47,463	12,176
Total Current Borrowings	**47,463**	**12,176**
NON CURRENT		
Lease Liability (i)	187,798	68,033
DHHS Loan (ii)	66,320	-
Total Non Current Borrowings	**254,118**	**68,033**
TOTAL BORROWINGS	**301,581**	**80,209**

(i) Secured by the assets leased. Leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

(ii) These are unsecured loans which bear no interest

Maturity analysis of borrowings

Please refer to Note 7.1(b) for the ageing analysis of borrowings.

Defaults and breaches

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

Lease Liabilities

	Minimum future lease payments		Present Value of future lease payments	
	2020 $	2019 $	2020 $	2019 $
Leases				
Repayment in relation to leases are payable as follows:				
Not later than one year	54,406	14,602	47,463	12,176
Later than 1 year and not later than 5 years	193,395	71,429	187,798	68,033
Minimum lease payments	247,801	86,031	235,261	80,209
Less future finance charges	(12,540)	(5,822)	-	-
TOTAL	**235,261**	**80,209**	**235,261**	**80,209**
Included in the financial statements as:				
Current borrowings lease liability			47,463	12,176
Non Current borrowings lease liability			187,798	68,033
TOTAL	**-**	**-**	**235,261**	**80,209**

The weighted average interest rate implicit in the lease is 3.25% (2019: 3.25%)

Leases

A lease is a right to use an asset for an agreed period of time in exchange for payment. 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.

Inglewood & District Health Service's leasing activities

Inglewood & Districts Health Service has entered into leases related to Motor Vehicles.

For any new contracts entered into on or after 1 July 2019, Inglewood & Districts Health Service considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition Inglewood & Districts Health Service assesses whether the contract meets three key evaluations which are whether:

· 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 Inglewood & Districts Health Service and for which the supplier does not have substantive substitution rights;

· Inglewood & Districts Health Service 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 Inglewood & Districts Health Service has the right to direct the use of the identified asset throughout the period of use; and

· Inglewood & Districts Health Service has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Note 6.1: Borrowings (continued)

Recognition and measurement of leases as a lessee (under AASB 16 from 1 July 2019)

Lease Liability – 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 Inglewood & Districts Health Services incremental borrowing rate.

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;
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability – 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-substance 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.

Short-term leases and leases of low value assets

Inglewood & Districts Health Service has elected to account for short-term leases and leases of low value assets using the practical expedients. Instead of recognising a right of use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight line basis over the lease term.

Presentation of right-of-use assets and lease liabilities

Inglewood & Districts Health Service presents right-of-use assets as 'property plant equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'borrowings' in the balance sheet.

Recognition and measurement of leases (under AASB 117 until 30 June 2019)

In the comparative period, leases of property, plant and equipment were classified as either finance lease or operating leases.

Inglewood & Districts Health Service determined whether an arrangement was or contained a lease based on the substance of the arrangement and required an assessment of whether fulfilment of the arrangement is dependent on the use of the specific asset(s); and the arrangement conveyed a right to use the asset(s).

Leases of property, plant and equipment where Inglewood & Districts Health Service as a lessee had substantially all of the risks and rewards of ownership were classified as finance leases. finance leases were initially recognised as assets and liabilities at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. The leased asset is accounted for as a non-financial physical asset and depreciated over the shorter of the estimated useful life of the asset or the term of the lease. Minimum finance lease payments were apportioned between the reduction of the outstanding lease liability and the periodic finance expense, which is calculated using the interest rate implicit in the lease and charged directly to the consolidated comprehensive operating statement.

Contingent rentals associated with finance leases were recognised as an expense in the period in which they are incurred.

Assets held under other leases were classified as operating leases and were not recognised in Inglewood & Districts Health Services balance sheet. Operating lease payments were recognised as an operating expense in the Statement of Comprehensive Income on a straight-line basis over the lease term.

Operating lease payments up until 30 June 2019 (including contingent rentals) are recognised on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset.

From 1 July 2019, the following lease payments are recognised on a straight-line basis:

- Short-term leases – leases with a term less than 12 months; 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 not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occur.

Other leasing arrangements in 2019: The other leases relate to equipment with lease terms of 3 years. Inglewood & Districts Health Service has options to purchase the equipment at the conclusion of the lease agreements. Some leases provide for additional rent payments based on changes in a local price index.

Note 6.1: Borrowings (continued)

Entity as lessee

Leases are recognised as assets and liabilities at amounts equal to the fair value of the lease property or, if lower, the present value of the minimum lease payment, each determined at the inception of the lease. Minimum lease payments are apportioned between reduction of the outstanding lease liability, and the periodic finance expense which is calculated using the interest rate implicit in the lease, and charged directly to the Comprehensive Operating Statement. Contingent rentals associated with finance leases are recognised as an expense in the period which they are incurred.

Borrowings

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

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

Note 6.2: Cash and Cash Equivalents

	2020	2019
	$	$
Cash on Hand (excluding monies held in trust)	1,930	1,850
Cash at Bank (excluding monies held in trust)	175,287	199,652
Cash at Bank (monies held in trust)	105,952	100,448
Cash at Bank - CBS (excluding monies held in trust)	821,104	974,947
Cash at Bank - CBS (monies held in trust)	4,000,935	2,242,088
TOTAL CASH AND CASH EQUIVALENTS	**5,105,208**	**3,518,985**

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

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

Note 6.3: Commitments for Expenditure

	2020	2019
	$	$
Non-cancellable short-term and low value lease commitments		
Less than 1 year	13,642	-
Longer than 1 year but not longer than 5 years	21,486	-
TOTAL NON-CANCELLABLE LEASE COMMITMENTS	**35,128**	**-**

Inglewood & District Health Service has entered into commercial leases on certain computer equipment where it is not in the interest of Inglewood & District Health Service to purchase these assets. These leases have an average love of between 3 and 5 years with renewal terms included in contracts. Renewal are at the options of Inglewood & District Health Service. There are no restrictions placed upon the lessee by entering into these leases.

Future finance lease payments are recognised on the balance sheet, refer to Note 6.1 Borrowings

Inglewood & Districts Health Service recognises a leased asset and corresponding lease liability in respect of the arrangement in accordance with the State's stated accounting policy for such arrangements.

Note 6.4: Non-cash financing and investing activities

	2020	2019
	$	$
Acquisitions of Plant and Equipment by means of Leases	196,071	80,209
Total Non-Cash Financing and Investing Activities	**196,071**	**80,209**

Note 7: Risks, Contingencies & Valuation Uncertainties

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

Structure
7.1 Financial Instruments
7.2 Contingent Assets and Contingent Liabilities

Note 7.1: Financial Instruments

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

2020	Financial Assets at Amortised Cost $	Financial Liabilities at Amortised Cost $	Total $
Contractual Financial Assets			
Cash and Cash Equivalents	5,105,208	-	5,105,208
Receivables			
- Trade Debtors	230,304	-	230,304
- Other Receivables	92,169	-	92,169
Total Financial Assets [(i)]	**5,427,681**	**-**	**5,427,681**
Financial Liabilities			
Payables	-	640,430	640,430
Borrowings	-	301,581	301,581
Other Financial Liabilities			
- Patient Monies in Trust	-	105,952	105,952
- Accommodation Bonds	-	4,000,935	4,000,935
Total Financial Liabilities [(i)]	**-**	**5,048,898**	**5,048,898**

2019	Financial Assets at Amortised Cost $	Financial Liabilities at Amortised Cost $	Total $
Contractual Financial Assets			
Cash and Cash Equivalents	3,518,985	-	3,518,985
Receivables			
- Trade Debtors	199,026	-	199,026
- Other Receivables	48,480	-	48,480
Investments and Other Financial Assets			
- Shares	6,600	-	6,600
Total Financial Assets [(i)]	**3,773,091**	**-**	**3,773,091**
Financial Liabilities			
Payables	-	392,707	392,707
Borrowings	-	80,209	80,209
Other Financial Liabilities			
- Patient Monies in Trust	-	100,448	100,448
- Accommodation Bonds	-	2,242,088	2,242,088
Total Financial Liabilities [(i)]	**-**	**2,815,452**	**2,815,452**

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

Financial assets at amortised cost

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

- The assets are held by Inglewood & Districts Health Service to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interests.

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

The health service recognises the following assets in this category:

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

Note 7.1: Financial Instruments (continued)

Categories of financial liabilities

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

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

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when the rights to receive cash flows from the asset have expired.

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

(b) Maturity Analysis of Financial Liabilities as at 30 June 2020

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

				Maturity Dates			
	Note	Carrying Amount	Nominal Amount	Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years
2020		$	$	$	$	$	$
Financial Liabilities at amortised cost							
Payables	**5.2**	640,430	640,430	640,430	-	-	-
Borrowings	**6.1**	301,581	301,581	3,886	11,658	31,088	254,949
Other Financial Liabilities (i)							
- Patient Monies Held in Trust	**5.3**	105,952	105,952	11,045	21,090	36,040	37,777
- Accommodation Bonds	**5.3**	4,000,935	4,000,935	458,900	350,000	350,000	2,842,035
Total Financial Liabilities		**5,048,898**	**5,048,898**	**1,114,261**	**382,748**	**417,128**	**3,134,761**
2019							
Financial Liabilities at amortised cost							
Payables	**5.2**	392,707	392,707	392,707	-	-	-
Borrowings	**6.1**	80,209	80,209	1,217	2,434	10,952	65,606
Other Financial Liabilities (i)							
- Patient Monies Held in Trust	**5.3**	100,448	100,448	10,045	20,090	35,040	35,273
- Accommodation Bonds	**5.3**	2,242,088	2,242,088	300,000	150,000	100,000	1,692,088
Total Financial Liabilities		**2,815,452**	**2,815,452**	**703,969**	**172,524**	**145,992**	**1,792,967**

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

(c) Contractual receivables at amortised costs

1-Jun-20	Current	1 month	1-3 months	3 months to 1 year	1 - 5 years	Total
	$	$	$	$	$	$
Expected loss rate	1%	1%	3%	5%	25%	
Gross Carrying amount of contractual receivables	258,431	16,424	9,479	3,946	34,193	322,473
Loss Allowance	**1,672**	**171**	**284**	**197**	**8,548**	**10,873**
1-Jun-19						
Expected loss rate	1%	1%	2%	5%	71%	
Gross Carrying amount of contractual receivables	199,403	10,157	3,468	28,003	6,473	247,504
Loss Allowance	**1,994**	**106**	**73**	**1,417**	**4,563**	**8,153**

Impairment of financial assets under AASB 9 Financial Instruments

Inglewood & District Health Service records the allowance for expected credit loss for the relevant financial instruments, in accordance with AASB 9 Financial Instruments 'Expected Credit Loss' approach. Subject to AASB 9 Financial Instruments, impairment assessment includes the Inglewood & Districts Health Service's contractual receivables, statutory receivables and its investment in debt instruments.

Equity instruments are not subject to impairment under AASB 9 Financial Instruments. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB9 Financial Instruments. While cash and cash equivalents are also subject to the impairment requirements of AASB 9 Financial Instruments, the identified impairment loss was immaterial.

Note 7.1: Financial Instruments (continued)

Contractual receivables at amortised cost

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

On this basis, the Inglewood & Districts Health Service determines the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as disclosed above.

Reconciliation of the movement in the loss allowance for contractual receivables

	2020 $	2019 $
Balance at beginning of the year	8,153	12,151
Opening retained earnings adjustment on adoption of AASB 9	-	21,475
Opening Loss Allowance	8,153	33,626
Modification of contractual cash flows on financial assets	-	-
Increase in provision recognised in the net result	13,738	15,217
Reversal of provision of receivables written off during the year as uncollectable	(11,018)	(15,217)
Reversal of unused provision recognised in the net result	-	(25,473)
Balance at end of the year	10,873	8,153

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

In prior years, a provision for doubtful debts is recognised when there is objective evidence that the debts may not be collected and bad debts are written off when identified. A provision is made for estimated irrecoverable amounts from the sale of goods when there is objective evidence that an individual receivable is impaired. Bad debts considered as written off by mutual consent.

Statutory receivables and debt investments are amortised cost

The Inglewood & Districts Health Service's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Both the statutory receivables and investments in debt instruments are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, the loss allowance recognised for these financial assets during the period was limited to 12 months expected loses.

Note 7.2: Contingent Assets & Contingent Liabilities

Inglewood & Districts Health Service is not aware of any contingent assets and liabilities at 30 June 2020.

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

Note 8: Other Disclosures

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

Structure

8.1 Reconciliation of Net Result for the Year to Net Cash Flow from Operating Activities
8.2 Responsible Persons
8.3 Remuneration of Executives
8.4 Related Parties
8.5 Remuneration of Auditors
8.6 Events Occurring after the Balance Sheet Date
8.7 Jointly Controlled Operations
8.8 Economic Dependency
8.9 Changes in Accounting Policy
8.10 AASBs Issued that are not yet Effective

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

	2020 $	2019 $
Net result for the Year	(887,139)	(409,202)
Non-cash movements:		
Depreciation	923,718	634,965
Allowance for impairement losses of contractual receivables	(11,018)	(3,998)
Net (Gain)/loss on disposal of financial investments	(6,494)	-
Movements included in investing and financing activities:		
Net (Gain)/Loss from Sale of Motor Vehicles		
Net (Gain)/Loss from Disposal of Non-Financial Physical Assets	(34,349)	1,341
Adjustment prior year capital grant contribution	(198,000)	-
Movements in assets and liabilities:		
Change in operating assets and liabilities		
(Increase)/Decrease in Receivables	(37,920)	99,481
(Increase)/Decrease in Prepayments	(6,389)	(49,467)
Increase/(Decrease) in Payables	268,730	144,655
Increase/(Decrease) in Provisions	(26,905)	173,379
(Increase)/Decrease in Inventories	(35,915)	(17,546)
(Increase)/Decrease in Jointly Controlled Operations	4,457	147
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	**(47,224)**	**573,755**

Note 8.2: Responsible Persons Disclosures

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

Responsible Ministers:	**Period**
The Honourable Jenny Mikakos, Minister for Health and Minister for Ambulance Services	01/07/2019 - 30/06/2020
The Honourable Martin Foley, Minister for Mental Health	01/07/2019 - 30/06/2020
The Honourable Luke Donnellan, Minister for Child Protection, Minister for Disability, Ageing and Carers	01/07/2019 - 30/06/2020
Governing Boards	
Mrs Judith Holt (Chair of the Board)	01/07/2019 - 30/06/2020
Ms Vanessa Hicks	01/07/2019 - 30/06/2020
Mr Michael Oerlemans	01/07/2019 - 30/06/2020
Mr Ian Marshall	01/07/2019 - 30/06/2020
Mrs Carol Gibbins	01/07/2019 - 30/06/2020
Mr Greg Westbrook	01/07/2019 - 30/06/2020
Mr Robert Porter	01/07/2019 - 30/06/2020
Mr Khaled Selwanes	01/07/2019 - 30/06/2020
Mr Robert Chamberlain	01/07/2019 - 30/06/2020
Mr Ron Heenan	01/07/2019 - 30/06/2020
Accountable Officers	
Mrs Tracey Wilson	01/07/2019 - 30/06/2020

Remuneration of Responsible Persons

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

Income Band	**2020 No.**	**2019 No.**
$0 - $9,999	10	8
$160,000 - $169,999	1	1
Total Numbers	**11**	**9**

	2020 $	**2019 $**
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**$191,395**	**$179,949**

Amounts relating to Responsible Ministers are reported within the Department of Parliamentary Services' Financial Report.

Note 8.3: Remuneration of Executives

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

	Total Remuneration	
Remuneration of Executive Officers	**2020**	**2019**
(including Key Management Personnel Disclosed in Note 8.4)	**$**	**$**
Short term employee benefits	133,160	113,369
Post-employment benefits	16,459	10,770
Other long-term benefits	-	-
Termination benefits	-	-
Total Remuneration	**$149,619**	**$124,139**
Total Number of Executives [i]	1	1
Total Annualised Employee Equivalent [ii]	1	1

i The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Inglewood & Districts Health Services under AASB 124 Related Party Disclosures and are also reported within Note 8.4 Related Parties.

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

Note 8.3: Remuneration of Executives (continued)

Total remuneration payable to executives during the year included additional executive officers and a number of executives who received bonus payments during the year. These bonus payments depend on the terms of individual employment contracts.

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

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

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

Other long-term benefits include long service leave, other long-service benefit or deferred compensation.

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

Note 8.4: Related Parties

Inglewood & Districts Health Services is a wholly owned and controlled entity of the State of Victoria. Related parties of the Inglewood & Districts Health Service include:

· All key management personnel (KMP) and their close family members;

· Cabinet ministers (where applicable) and their close family members;

· Jointly Controlled Operation - A member of the Loddon Mallee Rural Health Alliance; and

· All hospitals and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

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

The Board of Directors, Chief Executive Officer and the Executive Directors of Inglewood & Districts Health Services are deemed to be KMPs.

Entity	KMPs	Position Title
Inglewood & Districts Health Service	Mrs Judith Holt	Chair of the Board
Inglewood & Districts Health Service	Ms Vanessa Hicks	Board Member
Inglewood & Districts Health Service	Mr Michael Oerlemans	Board Member
Inglewood & Districts Health Service	Mr Ian Marshall	Board Member
Inglewood & Districts Health Service	Mrs Carol Gibbins	Board Member
Inglewood & Districts Health Service	Mr Greg Westbrook	Board Member
Inglewood & Districts Health Service	Mr Robert Porter	Board Member
Inglewood & Districts Health Service	Mr Khaled Selwanes	Board Member
Inglewood & Districts Health Service	Mr Robert Chamberlain	Board Member
Inglewood & Districts Health Service	Mr Ron Heenan	Board Member
Inglewood & Districts Health Service	Mrs Tracey Wilson	Chief Executive Officer
Inglewood & Districts Health Service	Mr Dallas Coghill	Director of Clinical & Community Services

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

	2020 $	2019 $
Compensation - KMPs		
Short term employee benefits	309,702	279,331
Post-employment benefits	31,312	24,757
Termination Benefits	-	-
Total (i)	**341,014**	**304,088**

i KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executives.

Note 8.4: Related Parties (continued)

Significant transactions with government related entities

Inglewood & Districts Health Service received funding from the Department of Health and Human Services of $3.79m ($3.87m in 2018-19).

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

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

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

Transactions with key management personnel and other related parties

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

Outside of normal citizen type transactions with the Inglewood & Districts Health Service, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2020.

There were no related party transactions required to be disclosed for the Inglewood & Districts Health Service Board of Directors, Chief Executive Officer and Executive Directors in 2020.

Note 8.5: Remuneration of auditors

Victorian Auditor-General's Office	**2020**	**2019**
	$	**$**
Audit of the Financial Statements	17,000	16,500
TOTAL	**17,000**	**16,500**

Note 8.6: Subsequent Events

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by the Inglewood & Districts Health Service at the reporting date. As responses by government continue to evolve, management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Inglewood & Districts Health Service, its operations, its future results and financial position. The state of emergency in Victoria was extended on 16 August 2020 until 13 September 2020 and the state of disaster still in place. The state of emergency in Victoria was extended on 13 September 2020 until 11 October 2020 and the state of disaster is still in place.

No other matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of Inglewood & Districts Health Service, the results of the operations or the state of affairs of the Inglewood & Districts Health Service in the future financial years.

Note 8.7: Jointly Controlled Operations

Name of entity	Principal Activity	Ownership Interest 2020	Ownership Interest 2019
Loddon Mallee Rural Health Alliance	Information Technology	2.63%	2.51%

Inglewood & Districts Health Service's interest in the above jointly controlled operations and assets is detailed below. The amounts are included in the financial statements under their respective asset categories:

	2020 $	2019 $
CURRENT ASSETS		
Cash and Cash Equivalents	151,030	108,911
Receivables	11,660	14,243
Other Financial Assets	29,180	-
Prepayments	33,994	31,037
TOTAL CURRENT ASSETS	**225,864**	**154,191**
NON CURRENT ASSETS		
Property, Plant and Equipment	23,106	14,023
TOTAL NON-CURRENT ASSETS	**23,106**	**14,023**
TOTAL ASSETS	**248,970**	**168,214**
CURRENT LIABILITIES		
Payables	110,492	3,625
Accrued Expenses	14,518	34,930
TOTAL CURRENT LIABILITIES	**125,010**	**38,555**
TOTAL LIABILITIES	**125,010**	**38,555**
NET ASSETS	**123,960**	**129,659**

Inglewood & Districts Health Service's interest in revenues and expenses resulting from jointly controlled operations and assets is detailed below:

	2020 $	2019 $
REVENUES		
Revenue from Continuing Operations	268,081	194,139
Capital Purpose Income	15,524	5,106
TOTAL REVENUE	**283,605**	**199,245**
EXPENSES		
Other Expenses from Continuing Operations	289,305	195,279
TOTAL EXPENSES	**289,305**	**195,279**
NET RESULT	**(5,700)**	**3,966**

CONTINGENT LIABILITIES AND CAPITAL COMMITMENTS
There are no known contingent liabilities or capital commitments held by the jointly controlled operations at balance date.

Note 8.8: Economic Dependency

Inglewood & Districts Health Service is dependent on the Department of Health and Human Services for the majority of its revenue used to operate the Health Service. At the date of this report, the Board of Directors has no reason to believe the Department will not continue to support Inglewood & Districts Health Service.

Note 8.9: Changes in accounting policy, revision of estimates and corrections of prior period errors

Changes in accounting policy

This note explains the impact of the adoption of AASB 16 Leases on Inglewood & Districts Health Service's financial statements.

Inglewood & Districts Health Service has applied AASB 16 with a date of initial application of 1 July 2019. Inglewood & Districts Health Service has elected to apply AASB 16 using the modified retrospective approach, as per the transitional provisions of AASB 16 for all leases for which it is a lessee. The cumulative effect of initial application is recognised in retained earnings as at 1 July 2019. Accordingly, the comparative information presented is not restated and is reported under AASB 117 and related interpretations.

Previously, Inglewood & Districts Health Service determined at contract inception whether an arrangement is or contains a lease under AASB 117 and Interpretation 4 – 'Determining whether an arrangement contains a Lease'. Under AASB 16, Inglewood & Districts Health Service assesses whether a contract is or contains a lease based on the definition of a lease as explained in note 6.1.

On transition to AASB 16, Inglewood & Districts Health Service has elected to apply the practical expedient to grandfather the assessment of which transactions are leases. It applied AASB 16 only to contracts that were previously identified as leases. Contracts that were not identified as leases under AASB 117 and Interpretation 4 were not reassessed for whether there is a lease. Therefore, the definition of a lease under AASB 16 was applied to contracts entered into or changed on or after 1 July 2019.

Leases classified as operating leases under AASB 117

As a lessee, Inglewood & Districts Health Service previously classified leases as operating or finance leases based on its assessment of whether the lease transferred significantly all of the risks and rewards incidental to ownership of the underlying asset to Inglewood & Districts Health Service. Under AASB 16, Inglewood & Districts Health Service recognises right-of-use assets and lease liabilities for all leases except where exemption is availed in respect of short-term and low value leases.

On adoption of AASB 16, Inglewood & Districts Health Service recognised lease liabilities in relation to leases which had previously been classified as operating leases under the principles of AASB 117 Leases. These liabilities were measured at the present value of the remaining lease payments, discounted using Inglewood & Districts Health Service's incremental borrowing rate as of 1 July 2019. On transition, right-of-use assets are measured at the amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet as at 30 June 2019.

Inglewood & Districts Health Service has elected to apply the following practical expedients when applying AASB 16 to leases previously classified as operating leases under AASB 117:

- Applied a single discount rate to a portfolio of leases with similar characteristics;
- Adjusted the right-of-use assets by the amount of AASB 137 onerous contracts provision immediately before the date of initial application, as an alternative to an impairment review;
- Applied the exemption not to recognise right-of-use assets and liabilities for leases with less than 12 months of lease term;
- Excluded initial direct costs from measuring the right-of-use asset at the date of initial application; and
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

For leases that were classified as finance leases under AASB 117, the carrying amount of the right-of-use asset and lease liability at 1 July 2019 are determined as the carrying amount of the lease asset and lease liability under AASB 117 immediately before that date.

Note 8.9: Changes in accounting policy, revision of estimates and corrections of prior period errors (continued)

Impacts on financial statements

On transition to AASB 16, Inglewood & Districts Health Service did not require any reclassification of operating leases.

Revenue from Contracts with Customers

In accordance with FRD 121 requirements, the Inglewood & Districts Health Service has applied the transitional provision of AASB 15, under modified retrospective method with the cumulative effect of initially applying this standard against the opening retained earnings at 1 July 2019. Under this transition method, Inglewood & Districts Health Service applied this standard retrospectively only to contracts that are not 'completed contracts' at the date of initial application. Inglewood & Districts Health Service has not applied the fair value measurement requirements for right-of-use assets arising from leases with significantly below-market terms and conditions principally to enable the entity to further its objectives as allowed under temporary option under AASB 16 and as mandated by FRD 122.

Comparative information has not been restated.

Note 2.1(a) – Income from Transactions includes details about the transitional application of AASB 15 and how the standard has been applied to revenue transactions. The adoption of AASB 15 has had no impact on the Other Comprehensive Income and Statement of Changes in Equity for the financial year.

Income of Not-for-Profit Entities

In accordance with FRD 122 requirements, Inglewood & Districts Health Service has applied the transitional provision of AASB 1058, under modified retrospective method with the cumulative effect of initially applying this standard against the opening retained earnings at 1 July 2019. Under this transition method, Inglewood & Districts Health Service applied this standard retrospectively only to contracts and transactions that are not completed contracts at the date of initial application.

Comparative information has not been restated.

Note 5.2(a) – Deferred Grant Revenue includes details about the transitional application of AASB 1058 and how the standard has been applied to revenue transactions.

The adoption of AASB 1058 has had an impact on Other Comprehensive Income and Statement of Cashflow for the financial year as shown in the table below.

Transition impact on financial statements.

This note explains the impact of the adoption of the following new accounting standards for the first time, from 1 July 2019:

- AASB 15 *Revenue from Contracts with Customers* ;
- AASB 1058 *Income of Not-for-Profit Entities* ; and
- AASB 16 *Leases* .

Impact on Balance Sheet due to the adoption of AASB 15, AASB 1058 and AASB 16 is illustrated with the following reconciliation between the restated carrying amounts at 30 June 2019 and the balances reported under the new accounting standards (AASB 15 and AASB 16) at 1 July 2019:

Balance Sheet	*Before new accounting standards Opening 1 July 2019*	*Impact of new accounting standards - AASB 1058*	*After new accounting standards Opening 1 July 2019*
	$	*$*	*$*
Payables and Contract Liabilities	502,631	198,000	700,631
Total Liabilities	**502,631**	**198,000**	**700,631**
Retained Earnings	(5,541,897)	(198,000)	(5,739,897)
Total Equity	**(5,541,897)**	**(198,000)**	**(5,739,897)**

Note 8.10: AASBs issued that are not yet effective

Standard/ Interpretation	*Summary*	*Applicable for annual reporting periods beginning on*	*Impact on public sector entity financial statements*
AASB 17 *Insurance Contracts*	The new Australian standard seeks to eliminate inconsistencies and weaknesses in existing practices by providing a single principle based framework to account for all types of insurance contracts, including reissuance contract that an insurer holds. It also provides requirements for presentation and disclosure to enhance comparability between entities. This standard currently does not apply to the not-for-profit public sector entities.	1-Jan-21	The assessment has indicated that there will be no significant impact for the public sector.
AASB 2018-7 *Amendments to Australian Accounting Standards – Definition of Material*	This Standard principally amends AASB 101 *Presentation of Financial Statements* and AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The amendments refine and clarify the definition of material in AASB 101 and its application by improving the wording and aligning the definition across AASB Standards and other publications. The amendments also include some supporting requirements in AASB 101 in the definition to give it more prominence and clarify the explanation accompanying the definition of material.	1-Jan-20	The standard is not expected to have a significant impact on the public sector.
AASB 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current*	This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. A liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of a liability is also clarified.	1 January 2022. However, ED 301 has been issued with the intention to defer application to 1 January 2023.	The standard is not expected to have a significant impact on the public sector.

In addition to the new standards and amendments above, the AASB has issued a list of other amending standards that are not effective for the 2019-20 reporting period (as listed below). In general, these amending standards include editorial and reference changes that are expected to have insignificant impacts on public sector reporting.

- AASB 2018-6 *Amendments to Australian Accounting Standards – Definition of a Business.*
- AASB 2019-1 *Amendments to Australian Accounting Standards – References to the Conceptual Framework.*
- AASB 2019-3 *Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform.*
- AASB 2019-5 *Amendments to Australian Accounting Standards – Disclosure of the Effect of New IFRS Standards Not Yet Issued in Australia.*
- AASB 2019-4 *Amendments to Australian Accounting Standards – Disclosure in Special Purpose Financial Statements of Not-for-Profit Private Sector Entities on Compliance with Recognition and Measurement Requirements.*
- AASB 2020-2 *Amendments to Australian Accounting Standards – Removal of Special Purpose Financial Statements for Certain For-Profit Private Sector Entities.*
- AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities (Appendix C).*

CAN YOU ASSIST IDHS?

IDHS receives State and Commonwealth Government funding to deliver care and services to our communities.

There are opportunities to purchase services and equipment above and beyond the government funding to further extend and develop our services for our community.

We appreciate all the support we receive from businesses groups and individuals in our community.

YOU CAN HELP BY

Donating towards a specific item or equipment

Remembering the Health Service in your Will

Becoming a Volunteer - Driver, Visitor, Hostel activities or other

Your support is needed and appreciated

WHO TO CONTACT

To enquire about becoming a volunteer, please contact reception at the Health Service.

Phone: (03) 5431 7000

Email: admin@idhs.vic.gov.au

To donate, simply make a payment at the Health Service Reception or forward your Cheque to:

Inglewood & Districts Health Service,
Hospital Street Inglewood VIC 3517

A receipt will be issued, all donations over $2.00 are tax deductible

If you would like to donate for a specific purpose, please contact the Chief Executive Officer at the address or phone number listed above.

idhs
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