24TH ANNUAL REPORT

2018/19

idhs

INGLEWOOD & DISTRICTS HEALTH SERVICE

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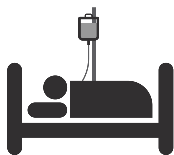
IDHS AT A GLANCE

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 located in Inglewood, with community based services also delivered in Wedderburn, Bridgewater, Serpentine, Tarnagulla and Korong Vale.

The heath 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 of approximately 5000 people 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

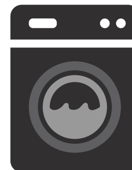
Acute	1,628
TCP (combined)	1,125
Nursing home	5,374
Hostel	7,125

OCCUPANCY

Acute and TCP (bed based)	94%
Nursing home	98%
Hostel	98%

MEALS

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



LAUNDRY

Sheets & Towels	84,560

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
- 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 Jill Hennessy, Minister for Health & Minister for Ambulance Services (01/07/29/11/2019)
- The Honourable Jenny Mikakos, Minister for Health & Minister for Ambulance Services (29/11/2019 – 30 /06/2019)
- The Honourable Martin Foley, Minister for Mental Health (01/07/2019 – 30/06/2019)

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 comply with the Charter of Residents' Rights and Responsibilities provided in the Aged Care Act 1997 (Commonwealth) at all times.
- 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 services 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

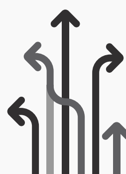
MISSION STATEMENT

Providing quality health services, supporting and enhancing community wellbeing.

VALUES

Care

Respect



Choice

Equality

BOARD PRESIDENT AND CEO REPORT

On behalf of the Board of Management, Executive Team and staff, and in accordance with the Financial Management Act 1994, we are pleased to present the report of operations for Inglewood & Districts Health Service for the year ending 30th June 2019.

Every effort at IDHS is focused towards improving the care and experience of our patients, residents and community. The report below highlights the many achievements over the past twelve months by our Board of Management, Executive, staff, volunteers and partner organisations to achieve this.

OUR COMMUNITY

IDHS has been present at more than fifteen community events and gatherings over the past twelve months. Participating and partnering with the Shire, the Community Houses in Inglewood and Wedderburn, the local Lions Clubs, Men's Sheds and CFA has allowed us to get our message out far and wide across the shire.

We have developed strong partnerships with the annual Rheola Charity Carnival and the Inglewood Alive events as this provides the opportunity to provide people with health and wellbeing messages more broadly than just the local towns and hamlets.

The Board of Management, Executive 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, 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 wide variety of settings and groups.

The Executive and staff are involved in a myriad of ongoing committees and working groups where the focus is on health and wellbeing. In 2018 we worked with the Wedderburn College to undertake a community Splatter Fun Run. Managed by the students this was a very successful community event highlighting our youth and young people and what they are capable of achieving.

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 their 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 the local communities in the shire.

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 employs two graduate nurses each year to provide them with support at the beginning of their career. We have been delighted with the number and caliber of applicants and some of the graduates have accepted ongoing roles at IDHS at the conclusion of their year.

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

As mentioned earlier we have increased and expanded the allied health team, increasing from one Physiotherapist to two individuals as well as employing an Occupational Therapist. This diversity is providing comprehensive review and support for patients and residents and has been very well received.

IDHS has employed a Community Development Position with a dedicated youth focus. This role has enabled IDHS to reach out to younger people in our community and enabled the very successful Splatter Run, held in Wedderburn in late 2018.

The Community Development role has also arranged and hosted a wide variety of community events and presentations across the year with very positive feedback. We have had some local people tell their experiences at some of these events and the feedback has been very positive.

Our District Nursing Team has maintained its staffing level over the year but has extended its reach across the shire achieving more visit in this year than in previous years, a great achievement.

The Catering and Domestic Services team have also been evolving this year with two catering staff members successfully completing additional training to achieve Food Safety Supervisor certificates. Other members of this team have also undertaken training to enable greater flexibility across this team to improve patient and resident experience.

The past year has had a focus on developing and building the capability of the team at IDHS. IDHS was selected as the only health service in the region to undertake a Leadership Program through Safer Care Victoria. Twelve participants completed the program and this has enabled a wide range of improvements and enhancements to be trialled and implemented to benefit all staff at IDHS.

In addition to this program, IDHS has again provided and hosted a range of training and development for our staff during the year. In most cases staff from other services are invited to join us to access the training provided. This further embeds our partnerships across the region.

In 2018-19 IDHS has provided training for staff to further develop knowledge and understanding of:

- Dementia and strategies to develop skills in the management of this condition;
- The Voluntary Assisted Dying legislation, including how this was to be implemented across IDHS;
- New accreditation standards in both acute and residential aged care areas;
- MEDSIG program – a medication program that ensures medications are provided on time for our residents and also captures and meets the requirements of medication administration;
- Strengthening Hospital Response to Family Violence training continued to be provided across IDHS.

IDHS has also begun the process of reviewing and updating the orientation and induction processes for staff, contractors and volunteers. We understand the effort that is implemented to attract and recruit staff and volunteers, and we want to be sure that we are ensuring they are confident and feel welcome in their role at IDHS.

IDHS has again taken part in the People Matter Survey, a government initiated statewide survey. This survey is for our staff to provide feedback regarding the organisation and how they are feeling about their role at IDHS. The results for 2018 highlighted a strong increase in the number of staff taking part in the survey and a significant improvement in the responses related to the culture of IDHS and the engagement of the management and staff at IDHS. The results achieved have indicated that we have seen a reduction in the previous rates of bullying and harassment across IDHS, a very pleasing result.

Over the past year we have updated and refreshed their uniforms to provide a more professional look and ensure they have a uniform that is appropriate for their role at IDHS. While improving our corporate image we have also updated the fleet of vehicles this year and included signage to further promote the reach of the team across the Loddon Shire.

OUR PATIENTS AND RESIDENTS

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

- Successfully expanded the Transition Care Program from one bed based and one community based place to a four bed program at IDHS, while retaining the one community based bed allocation. This program supports and assists people to transition back to independence at home following a lengthy hospital stay. In some cases, it also allows the 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 take the necessary steps to move to residential aged care. A key service for our community and patients.
- Extended and expanded the allied health team to now include occupational therapy with the physiotherapy team. As a result of a partnership in this area we are also now delivering allied health services to Boort District Health as well as extending our inpatient, residential and outpatient services from IDHS.
- 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.
- IDHS has invested in new programs and initiatives to ensure patient and resident safety including:
    - The implementation of the MEDSIG program. This program captures the medications prescribed by the resident's doctor into a program that is then communicated to the pharmacy. The pharmacy dispenses the medication into a Webster pack for each individual resident including the time of day to be provided to the patient. The nursing staff providing the medications to our residents can then record within the program when the medication was provided. The implementation of the program has significantly reduced medication errors and improved communication between the GP, Pharmacy and the nursing team at IDHS.
    - A Falls Assessment program for all patients and residents was introduced using coloured giraffes. These giraffes are included on all mobility aids to indicate to all staff the falls risk of the patient or resident. In addition, they are included on the daily chart and the patient record folder. The giraffes are a talking point with residents, patients and their families and has heightened the awareness of the need to use the mobility aids in all situations.
    - Over the past twelve months IDHS has received several visits from various accrediting bodies. As you can appreciate these standards have high levels of achievement required to successfully achieve full accreditation. IDHS is very proud of our achievement in this area and we have again been successful, ensuring IDHS is delivering the best possible services to you our community and patients. This is especially pleasing as many accreditation guidelines and requirements had changed in the year and so we were to be assessed against new and updated standards.
    - In April 2019 we hosted two assessors from the National Quality and Safety in Healthcare team who assessed the care provided to our hospital patients and through our community based programs. We achieved full accreditation for a further three years, a significant achievement for IDHS.
    - In June 2019 we had our unannounced accreditation visit for our Nursing Home and Hostel areas of Residential Aged Care. IDHS was again very successful achieving all 44 criteria of the four standards for both areas.
    - In July 2018 we underwent our annual Food Safety Audit and received a full compliance report as a result of this visit.

OUR BOARD OF MANAGEMENT AND BOARD SUB-COMMITTEES

In June 2018 we farewelled Mr. Peter Moore, Mrs. Catherine Norman and Mrs. Robyn Vella. The commitment of these individuals over their tenure on the Board of Management has been acknowledged and greatly appreciated by the Board of Management, Executive and the community.

In July 2018, we welcomed new Board members, Jude Holt, Robert Porter, Khaled Selwanes and Greg Westbrook. The Board of Management have been successful in attracting and recruiting four individuals with the skills needed to progress the organisation whilst maintaining local knowledge and links.

With the review and re-invigoration of Board sub-committees the Board of Management has also welcomed several community members to their sub committees. IDHS Board of Management will increase from eight to ten members as of 1 July 2019, with the appointment of Mr. Robert Chamberlain and Mr. Ronald Heenan. Mrs. Carol Gibbins has also been appointed for a tenth year on the IDHS Board of Management.

The Audit and Risk Committee

Chaired by Mr. Andrew Chittenden from November 2018, following the retirement of Mrs. Jill Hobbs, after significant dedication and commitment to IDHS, 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 of Management. 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 for the future. The committee has worked with the Executive to develop new reports to clearly indicate the progress and results of IDHS going forward.

The Clinical Governance Committee

IDHS relaunched the Clinical Governance Committee in 2018 and this continues to be attended by all Board members, the Executive and Management Team and our consumer representative Mrs. Annette Robertson. This committee reviews the clinical and 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. One important report has been the development of the Dashboard report. This is further supported at Clinical Governance meetings by a range of graphs and reports that provides further detail of the achievements reported in the dashboard.

Our VMOs (Visiting Medical Officers) meet prior to this meeting with the Director Medical Services, Dr. Craig Winter, providing reports and feedback from our VMOs to the Clinical Governance Committee. The strength of the collaborative partnership with our VMOs was acknowledged by the assessors during the National Standards Quality and Safety Accreditation visit in April, 2019.

The Community Engagement Committee

Formerly known as the Consumer Advisory 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.

OUR SERVICE IMPROVEMENTS

The Executive Team has cast fresh eyes over the entire facility and as a result there has been significant activity to refresh, relocate and enhance the look and feel of the health service, including:

- IDHS launched a bed replacement program at the 2018 Annual General Meeting. We are aiming to replace all beds in our residential facility over coming years. To date we have replaced five beds through a generous donation from the Jarklin Golf Club and proceeds from a Garage Sale. We have a Charity Golf Day planned for September 2019 and hope that this will enable us to replace further beds by the end of 2019.
- Undertaking some necessary repairs to the exterior of the nursing home and hostel areas to ensure the safety of our residents and their families.
- Replacing all fluorescent tubes with LED to reduce electricity costs.
- To ensure the safety and security of our residents and staff, we have invested in a range of safety and security across the health service. This has included:
- Update and repair of the Nurse Call System.
- Installation of additional annunciator panels so staff can see who needs assistance from all parts of the patient and resident areas.
- Installation of CCTV to improve safety and security, especially after hours.
- Installation of swipe access systems to ensure our residents are safe in the residential aged care areas.
- Extension and repairs the perimeter fencing around the Hostel and Nursing Home areas.
- Relocation of the hairdressing salon to create a relaxing space and experience for our residents has been possible due to the generous donation from the Rheola Carnival committee.

- A refresh and update of the resident's internal courtyard, living and dining areas to create a relaxing and sensory space inside and out for our residents to enjoy is almost complete and has been possible due to a successful grant application. The final touches will include the addition of plants and decoration to the courtyard for the enjoyment of all.
- Commencing the update and refresh of the vehicle fleet including signwriting. This has been well received by the staff, volunteer drivers and the community.
- A designated waiting area was completed this year providing greater privacy for those presenting at the reception desk.
- The new uniforms for staff have made a big impact this year with most teams now proudly wearing the IDHS uniform.

Future approved plans include the completion of the tender arrangements to install solar panels on the roof at the Inglewood site to further reduce our carbon footprint and our electricity costs over time. We have further plans for improvement submitted awaiting funding approval and are hopeful they will be successful in the future.

THANK YOU

Further to the above, 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."

Vanessa Hicks
President

Tracey Wilson
Chief Executive Officer

KEY PERSONNEL AS AT JUNE 30, 2019

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 Kerry Bettridge
Quality Coordinator

Mr. Vijin Vijay
Clinical Support Nurse
RN B.Sc (Nursing) MHS (Nursing)

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

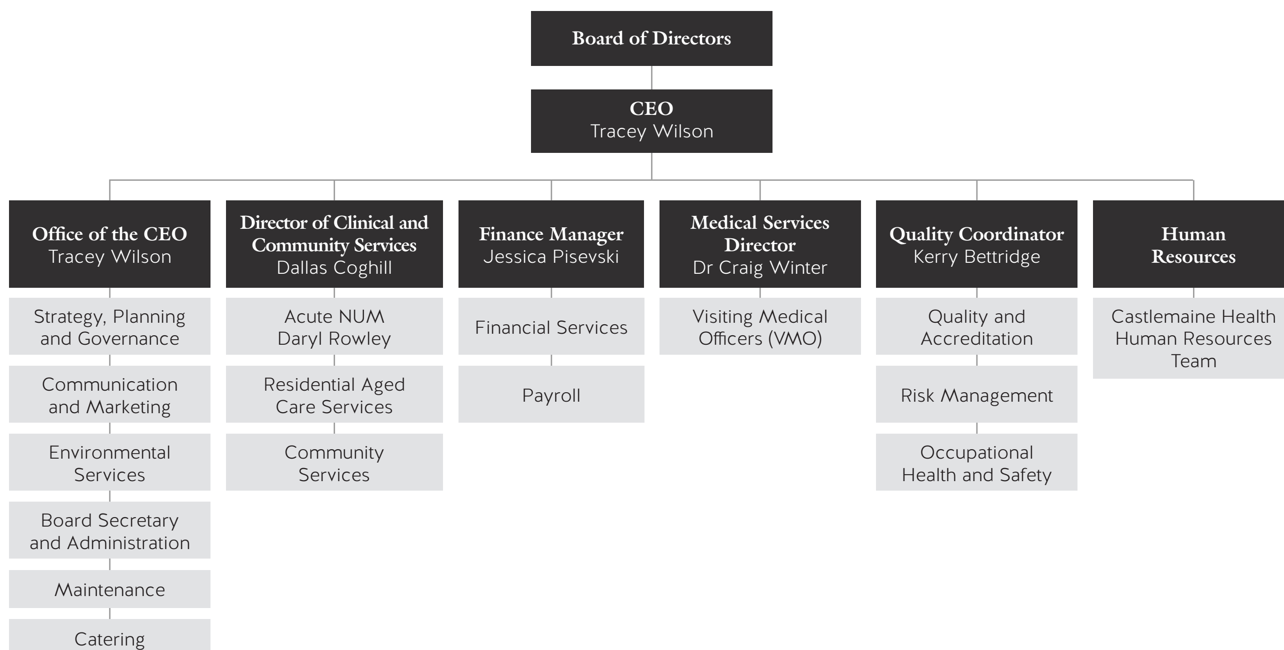
Dr Thomas Faulkner
Visiting Medical Officer
MBBS

CORPORATE GOVERNANCE

BOARD OF MANAGEMENT AND PRINCIPAL OFFICER AS AT 30 JUNE 2019

President	Mrs Vanessa Hicks
Vice President Board	Mrs Judith Holt
Board Members	Mrs Carol Gibbins Mr Ian Marshall Mr Michael Oerlemans Mr Robert Porter Mr Khaled Selwanes Mr Greg Westbrook
Independent Community Representatives Audit and Risk Committee	Chair Mr Andrew Chittenden (appointed November 2018) Mrs J Hobbs (retired September 2018) Mr D Peterson (retired February 2019)
Auditors	Victorian Auditor General's Office Agent - RSD (External) AFS Bendigo (Internal)

ORGANISATIONAL CHART



COMMITTEE ATTENDANCE

Board Members	Board of Management	Clinical Governance	Audit and Risk	Community Engagement	Credentialing and Scope of Practice	Remuneration
Vanessa Hicks *(President)*	91	80	100			100
Jude Holt *(Deputy President)*	100	100	100			100
Carol Gibbins	82	100			100	
Ian Marshall	91	100		91		100
Michael Oerlemans	73	60		50	100	
Robert Porter	100	100	100		100	
Khaled Selwanes	82	80		80		
Gregory Westbrook	82	80	100			

Consumer Representatives	
Annette Robertson	Clinical Governance Committee
Andrew Chittenden	Audit and Risk Committee
David Petersen*	Audit and Risk Committee* (resigned in February 2019)
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

PART A : STATEMENT OF PRIORITIES 2018-19

In 2018-19 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 neighbourhoods and communities encourage healthy lifestyles	Reduce Statewide Risks Build Healthy Neighbourhoods Help people to stay healthy Target health gaps	By June 30, 2019, IDHS will have fully implemented the audit and review processes as outlined in the Clinical Dashboard to ensure best care and prevention strategies for our patient and residents.	COMPLETE - The IDHS clinical and corporate dashboard is now embedded, enabling accurate reporting and, allowing focus on areas for improvement. ONGOING - IDHS has transitioned the capture of embedded and emerging health issues, risks and projects in one program, GOVERNRIGHT.
		IDHS will provide at least two activities and events to inform and educate the community about the existing health risks to improve their health and wellbeing.	COMPLETE - In 2018/19 a focus on Men's health, allowed IDHS to partner with the CFA and local sporting clubs to present sessions on men's health. More than six events were delivered with good participation from the community. In addition, IDHS provided more than 150 blood pressure and general health checks as part of the Annual Inglewood Alive Festival.
		IDHS will continue to implement group and individual programs to reduce the risk of diabetes, including information sessions, testing and screening opportunities.	ACHIEVED - A variety of group and individual sessions have been provided by IDHS across a variety of locations and settings, with the Diabetes Educator collaborating with our GP clinics to extend the reach.
		IDHS will take an active role in the 2018 Inglewood Alive event promoting health and wellbeing opportunities for our communities.	ACHIEVED - IDHS has a strong health promotion and prevention presence at this annual event.
Better Access			
Care is always there when people need it More 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	IDHS will continue to be a key partner in the Loddon, Buloke and Gannawarra Health Services Network, expanding to include Buloke shire in 2018/19. In 2018/19 IDHS and Boort and District Health will further extend their collaborative partnership to share services and staff improving efficient delivery of services equitably across the Loddon Shire.	ONGOING - IDHS continues to strongly advocate for improved health and wellbeing services across these shires. A health needs analysis of the three shires to extend and embed collaborative work has continued. ONGOING - IDHS provides Boort District Health (BDH) with a range of financial and allied health services
		A review of the volunteer transport system will identify opportunities to expand the service to improve access to a range of health and services for the community.	ONGOING - IDHS has continued to improve the volunteer transport program and volunteer driver numbers. IDHS commenced the refresh of the vehicle fleet, with the addition of IDHS branding.
		IDHS continues to support additional providers to deliver services within the community. In 2018/19 this will include providers to support victims of family violence, reducing the barrier of distance/travel.	ONGOING - A service providers utilise rooms and spaces at IDHS delivering their services locally. ONGOING - Loddon Family Violence Network has developed a strong action plan to improve service delivery and support to victims of Family Violence in Loddon.

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	Re-evaluate education system provided to embed Target zero. The IDHS Clinical Dashboard and the evidence this provides, will continue to be monitored by the Board, executive and staff to improve patient and resident care outcomes and performance of IDHS.	COMPLETE - The IDHS clinical and corporate dashboard is now embedded, enabling accurate reporting &, allowing focus on areas for improvement.
		The IDHS recruitment and selection policy and process ensures new staff have the skills and experience needed. The annual performance appraisal program will identify education needs and opportunities for all staff.	ONGOING - A focus on the recruitment, selection and retention of staff with the right blend of skill and experience has been maintained. COMPLETE - The Annual performance appraisal process has been refreshed and is on track to achieve 100% of staff reviewed within the year by June 30, 2019. ONGOING - IDHS completed an internal review of our HR systems and processes to identify opportunities and risks. The actions from this review are informing additional work in this area in 2019/20.
		Work with Loddon Mallee Clinical Governance Council to implement standard regional reporting and benchmarks. Conduct individualised 1:1 consultation with consumers.	ONGOING – IDHS' role is continuing with regular attendance by the DMS, CEO and Quality Coordinator. ONGOING - In 2018/19 the Loddon Mallee CEO group engaged consultants to further strengthen the regional focus to improve health outcomes. ONGOING - IDHS is one of eight health services within the Loddon area partnership, established to further embed strong partnerships and initiatives.
Specific 2018-19 priorities (mandatory)	**Disability Action Plans**		
	Preparation for implementation of Disability Action Plans is completed in 2018-19	Submit a Disability Action Plan to the department by 30 June 2019 outlining the approach to fully implement by 30 June 2020.	ONGOING - A three-year disability plan has been developed. IDHS will focus on the initiatives in year one of this plan during 2019/2020 to achieve full compliance by June 2022.
	Volunteer engagement		
	Ensure that the health service executives have appropriate measures to engage and recognise volunteers.	Expand our volunteer programs by increasing the number of volunteer hours by 5% by June 30, 2019. Celebrate and recognise volunteers during Volunteers Week celebrating their commitment to IDHS. Nominate a volunteer through the Victorian Public Health Volunteer Awards in 2019.	ONGOING - The number of volunteers has been increased. Volunteers were acknowledged during Volunteers Week with a luncheon attended by the Board of Management and Executive. ONGOING - The Community Engagement Committee is reviewing and updating position descriptions and roles for our volunteers.

Goals	Strategies	Health Service Deliverables	Results
Specific 2018-19 priorities (mandatory)	**Bullying and harrassment**		
	Actively promote positive workplace behaviours and encourage reporting. Utilise staff surveys, incident reporting data, outcomes of investigations and claims to regularly monitor and identify risks related to bullying and harassment, in particular include as a regular item in Board and Executive meetings. Appropriately investigate all reports of bullying and harassment and ensure there is a feedback mechanism to staff involved and the broader health service staff.	Using the People Matter Survey (PMS) 2018 as a guide, continue to address incidents of bullying and harassment. The PMS action plan has been reported to Board, Executive and Staff meetings on a quarterly basis. Relevant policies and procedures will be reviewed and updated compliant with legislative processes.	ONGOING - Significant improvement in the number of staff completing the survey in 2018 with 55% of staff taking part compared to 40% the previous year. IDHS experienced significant improvements in the results achieved. COMPLETE - The results were presented at Board of Management and staff meetings maintaining focus on addressing and reducing bullying and harassment across all staff groups. COMPLETE - A thorough review of policies and procedures completed in 2018/19 including a strategy to ensure regular review of policies is achieved.
	Occupational violence		
	Ensure all staff who have contact with patients and visitors have undertaken core occupational violence training, annually. Ensure the department's occupational violence and aggression training principles are implemented.	Annual staff training in Occupational violence will be evaluated and maintained, implementing the Department's occupational violence and aggression training principles.	COMPLETE - Online occupational violence training has been provided to staff in 2019.
	Environmental sustainability		
	Actively contribute to the development of the Victorian Government's policy to be net zero carbon by 2050 and improve environmental sustainability by identifying and implementing projects, including workforce education, to reduce material environmental impacts with particular consideration of procurement and waste management, and publicly reporting environmental performance data, including measurable targets related to reduction of clinical, sharps and landfill waste, water and energy use and improved recycling.	Progress the installation of solar panels at the Inglewood site. Complete the LED replacement program In 2018/19 IDHS will review our current waste management program, including staff education program.	ONGOING - IDHS is partnering with Health Purchasing Victoria (HPV) on this solar panel initiative. The statewide tendering process has been completed to further progress in 2019/20 COMPLETE - All fluorescent tubes have been replaced with LED tubes. New light fittings will be LED compliant. DEFERRED - Waste management program deferred due to staff changes in the support services area.
	LGBTIQ		
	Develop and promulgate service level policies and protocols, in partnership with LGBTIQ communities, to avoid discrimination against LGBTIQ patients, ensure appropriate data collection, and actively promote rights to free expression of gender and sexuality in healthcare settings. Where relevant, services should offer leading practice approaches to trans and intersex related interventions. ***Note:*** *deliverables should be in accordance with the DHHS Rainbow eQuality Guide (see at www2.health.vic.gov.au/about/populations/lgbti-health/rainbow-equality) and the Rainbow Tick Accreditation Guide (see at www.glhv.org.au)*	Provide staff and GPs with two (2) in-service training sessions on the respectful facilitation of disclosure and sensitive sexual history taking, as well as in evidence-based LGBTIQ specific health information. Disseminate LGBTIQ information fact sheets and resources.	DEFERRED - Training sessions to be provided in the second half of 2019. DEFERRED - Fact sheets to be circulated post GP training sessions.

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	80%	95%
Percentage of healthcare workers immunised for influenza	80%	92%
Submission of infection surveillance data to VICNISS[1]	Full compliance	Compliant

[1] Victorian Hospital Acquired Infection Surveillance System

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% positive experience	Achieved*
Victorian Healthcare Experience Survey positive patient experience - Quarter 2	95% positive experience	Achieved*
Victorian Healthcare Experience Survey positive patient experience - Quarter 3	95% positive experience	Achieved*
Victorian Healthcare Experience Survey discharge care - Quarter 1	75% very positive experience	Achieved*
Victorian Healthcare Experience Survey discharge care - Quarter 2	75% very positive experience	Achieved*
Victorian Healthcare Experience Survey discharge care - Quarter 3	75% very positive experience	Achieved*

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

GOVERNANCE, LEADERSHIP AND CULTURE

Key performance indicator	Target	Actual
People Matter survery - percentage of staff with a positive response to safety culture questions	80%	94%

FINANCIAL SUSTAINABILITY

Key performance indicator	Target	Actual
Finance		
Operating result ($m)	$0.00m	$0.22
Trade creditors	< 60 days	48
Patient fee debtors	< 60 days	32
Adjusted current asset ratio	0.7	0.85
Number of days with available cash	14 days	54.7
Asset management		
Basic asset management plan	Full compliance	Compliant

	2019 ($)	2018 ($)	2017 ($)	2016 ($)	2015 ($)
***Operating Result**	**22,452**	**551,770**	**101,129**	**(194,624)**	**87,986**
Total Revenue	8,167,596	7,744,419	7,002,950	6,254,401	6,795,685
Total Expenses	(8,534,096)	(7,790,383)	(7,642,677)	(7,417,482)	(7,332,447)
Net Results from Transactions	**(366,500)**	**(45,964)**	**(639,727)**	**(1,163,081)**	**(536,762)**
Total Other Economic Flow	(42,702)	(14,921)	(6,392)	-	-
Net Result	**(409,202)**	**(60,885)**	**(646,119)**	**(1,163,081)**	**(536,762)**
Total Assets	17,542,450	13,328,671	13,201,994	13,239,826	14,882,478
Total Liabilities	4,307,456	3,423,400	4,130,903	3,529,094	4,002,863
Net Assets/Total Equity	**13,234,994**	**9,905,271**	**9,071,091**	**9,710,732**	**10,879,615**

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

	2019 ($)	2018 ($)	2017 ($)	2016 ($)	2015 ($)
***Net Operating Result**	**22,452**	**551,770**	**101,129**	**(194,624)**	**87,986**
Capital and Specific Items					
Capital Purpose Income	272,030	227,732	94,921	55,248	346,054
Expenditure for Capital Purpose	(9,784)	(59,911)	(69,362)	(280,331)	(218,027)
Depreciation and Amortisation	(634,965)	(757,856)	(766,415)	(743,374)	(752,775)
Finance Costs	(16,233)	(7,699)	-	-	-
Net Result from Transactions	**(366,500)**	**(45,964)**	**(639,727)**	**(1,163,081)**	**(536,762)**

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

PART C : ACTIVITY AND FUNDING

Activity and funding	Activity	Budget ($'000)
Small Rural Acute	14	2,093
Small rural Primary Health and HACC	4,494	580
Small rural residential care	12,656	524
Small rural primary health	3,451	526
Health workforce	2	41
Other specified funding		112

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. 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, Nursing, Personal Care Worker (PCW), and allied health students on clinical placements and the Graduate Nurse program. The Graduate Nurse program has been developed by IDHS and includes our nurses attending Bendigo Health for specialist clinical experience and clinical education. This program has been very successful with graduate nurses indicating their satisfaction with the program. Several graduates have continued to work at IDHS following completion of their graduate year.

In May 2019, more than twenty of our nursing team attended a full day training in the area of dementia. Due to the increasing number of our residents suffering from dementia, we wanted to be sure that our teams understood the disease and the management of this to best support and care for the residents. We intend to provide further sessions in future for nursing and non-clinical staff members to best understand our residents.

In 2018/19 IDHS was selected as the only health service in the Loddon Mallee region to trial a leadership program provided by Safer Care Victoria. Twelve members of the management and staff teams have attended six full day workshops and completed further reflection and review between sessions. This program has enabled the team to review the systems and processes at IDHS and we are in the process of implementing a range of new tools and resources to improve communication and culture across IDHS. The program has enabled the new teams to understand one another's strengths and to test and trial a range of tools and resources across IDHS.

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 and commitment at IDHS.

WORKFORCE DATA

	Ongoing		Fixed term		Casual		Total	
	Head count	FTE	Head count	FTE	Head count	FTE	Head count	FTE
June 2019	63	39.18	18	10.66	48	9.26	128	59.10

	Ongoing		Fixed term and Casual		Total	
	Head count	FTE	Head count	FTE	Head count	FTE
Male	7	6.60	13	4.17	20	10.77
Female	56	32.58	53	15.75	109	48.33
Under 25	3	2.20	10	0.95	13	3.15
25 - 34	6	2.70	12	2.47	18	5.17
35 - 44	11	7.82	7	2.55	18	10.35
45 - 54	24	15.92	19	9.35	43	25.27
55 - 64	15	7.9	11	3.18	26	11.08
65+	4	2.64	7	1.42	11	4.06

Labour category	June - current month FTE		June - YTD FTE	
	2018	2019	2018	2019
Nursing	25.93	23.33	24.89	24.86
Administration and clerical	6.50	6.48	6.24	6.81
Medical support	1.00	1.00	1.21	1.03
Hotel and allied services	24.16	25.01	22.90	23.64
Medical officers	0.05	0.05	0.05	0.05
Ancillary staff (Allied Health)	4.80	6.20	4.49	5.64
Total	62.44	62.06	59.77	62.02

OCCUPATIONAL HEALTH AND SAFETY

OCCUPATIONAL VIOLENCE STATISTICS 2018 - 19

IDHS monitors the number and severity of incidents reported through the VHIMS system. This is reported to the Executive Team and Board of Management via the Dashboard reports. 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 2018-19 year, there have been no issues that have not been addressed or risks mitigated.

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, recommend and 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. In one instance this resulted in staff injury and significant time lost as a result.

IDHS management have 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	2019	2018	2017
1. WorkCover accepted claims with an occupational violence cause per 100 FTE	1.6	0	0
2. Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	8.78	0	0
3. Number of occupational violence incidents reported	11	8	0
4. Number of occupational violence incidents reported per 100 FTE	17.61	15	0
5. Percentage of occupational violence incidents resulting in a staff injury, illness or condition	9.09%	0	0

The annual People Matter Survey completed by our staff have returned some very positive results in 2018/19. The results two years prior indicated that we had quite a lot of work to do to engage and value our staff. The Executive team took on this challenge and the results indicate that the approach is significantly improving the morale of our most important asset, our staff. We have some more work to do in this area, but we feel that we are on the right track.

People Matter Survey Results - patient survey	2018	2017	2016
I am encouraged by my colleagues to report any safety concerns I may have	96%	80%	89%
Patient care errors are handled appropriately in my area	96%	71%	77%
My suggestions about patient safety would be acted upon if I expressed	94%	71%	80%
The culture in my work area makes it easy to learn from the errors of others	92%	66%	69%
Management is driving us to be a safety-centered organisation	98%	68%	71%
The health service does a good job of training new and existing staff	93%	59%	63%
Trainees in my discipline are adequately supervised	90%	63%	69%
I would recommend a friend or relative to be treated as a patient here	94%	68%	71%

INCIDENTS OF BULLYING

Significant improvement was achieved in the area of Bullying within our staff team. It is very pleasing to see that the number of incidents has significantly reduced, those impacted feel empowered to raise their concern and that when they do, they are satisfied with how the situation is handled. In the previous survey this was the area of the greatest concern as staff were not reporting the incidents and when they did, they did not feel heard or that the situation was resolved.

The results in 2018/19 are a significant improvement and the Executive team acknowledge all involved in the process of improving these results.

People Matter Survey Results - Bullying			2018		
	Yes continuing	Yes, but not currently	Total Yes	No	Not sure
Personally experienced bullying in the past 12 months	2%	20%	22%	78%	0%
Of those that did experience bullying: Submitted a formal complaint			42%	58%	
Percentage of those who did submit a formal complaint: Were you satisfied with the way your formal complaint was handled?			100%		

ACCREDITATION

IDHS completed the NSQHS Standards Second Edition Organisation Wide Assessment in April 2019 with two assessors on site for two days. IDHS was one of the first health services to undertake assessment using the new format and revised standards, which were applicable from January 2019.

During the site visits IDHS provided the assessors with a wealth of information and evidence highlighting the comprehensive and integrated range of clinical and support services provided to the community by IDHS. The surveyors noted the level of dedication and commitment shown by the Board of Directors, Executive team and all staff, ensuring the care and services are delivered safely. The assessors also noted that IDHS actively seeks the input, participation and engagement of our community.

As a result of the on site assessment, IDHS achieved a MET rating for all applicable actions in all eight (8) standards that were assessed and has achieved Full Accreditation for three years, with no requirement for follow up assessment, a significant achievement for a small rural health service, congratulations to all.

DIRECTOR CLINICAL AND COMMUNITY SERVICES REPORT

CLINICAL CARE TEAM

Inglewood and Districts Health Service (IDHS) is proud to provide a comprehensive range of services for the communities within the catchment of the southern part of the Loddon Shire. These services include acute services with a 24-hour Urgent Care Centre, Residential Aged Care, Transitional Care Program and a variety of community-based programs.

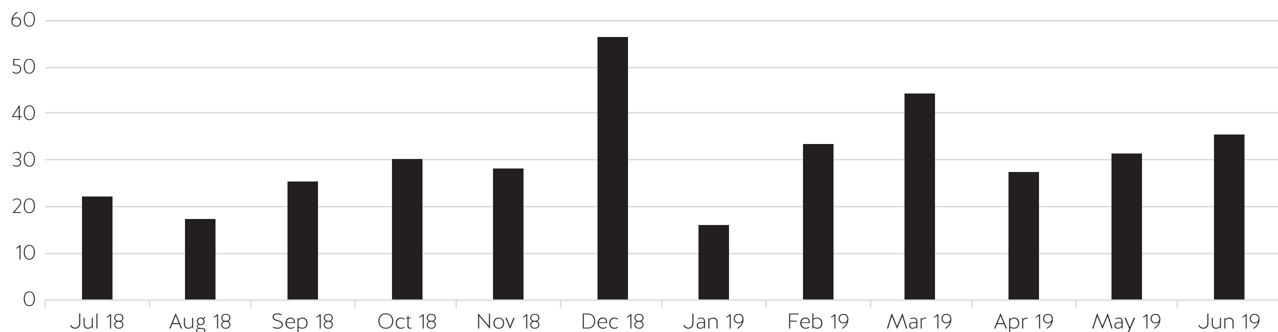
Inglewood and Districts Health Service prides itself on providing client focused care to the community it serves. In 2019 Inglewood and Districts Health Service has achieved full accreditation in both the National Safety and Quality Health Service Standards and Aged Care Quality Standards. A significant achievement for a small rural health service, especially given that changing nature of the assessment processes.

BED-BASED SERVICES

ACUTE

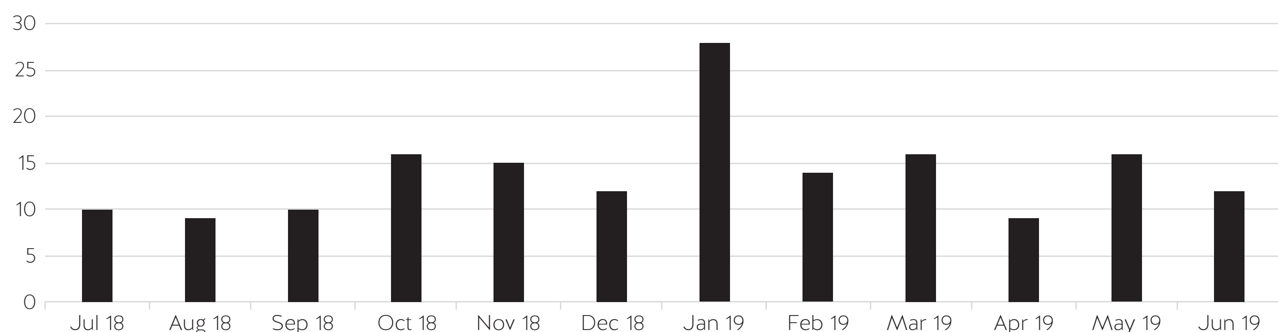
Inglewood and Districts Health Service operates an 8-bed acute inpatient service along 2-bay Urgent Care Centre. The Acute and Urgent Care wards continue to provide exceptional care options for the community. A registered nurse (RN), who holds advanced life support accreditation is available 24 hours 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 provide support to the nursing staff to ensure best possible care is always delivered.

Urgent Care Presentations



Inglewood and Districts Health Service continues to strengthen working relationships with the local Ambulance Service, Bendigo Health and other regional health services through attendance to working groups, networks and combined training programs. These relationships have enhanced IDHS' service delivery and provided greater pathways for appropriate care for the community.

Acute Admissions



On the 9th and 10th of April 2019 Inglewood and Districts Health Service underwent the second edition of the National Safety and Quality Health Service Standards. The standards reviewed IDHS against eight (8) domains:

- Clinical Governance
- Partnering with Consumers
- Preventing and Controlling Healthcare Associated Infections
- Medication Safety
- Comprehensive Care
- Communication for Safety
- Blood Management
- Recognising and responding to Acute Deterioration

RURAL AND ISOLATED PRACTICE ENDORSED REGISTERED NURSE (RIPERN)

Inglewood and Districts Health Service fosters an environment that supports clinical staff to achieve further education and advance their practice. In 2019 IDHS has been successful in securing funding for four (4) staff members Ken Cullinan, Kerryn McCliesh, Crystal Utting and Liji Anil to commence studies in the Rural and Isolated Practice Endorsed Registered Nurse Program (RIPERN).

RIPERNs are registered nurses with a Scheduled Medicines Endorsement placed on their registration by the Australian Health Practitioner Regulations Agency. The endorsement allows RIPERNS to provide a limited range of medicines where there is no, or limited, access to GPs, nurse practitioners, paramedics or pharmacists. The advanced skills and capabilities provide by RIPERNs allows our health service to provide a wider range of services and improve access to timely, safe and appropriate care.

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 including residential care. The Transitional Care Program (TCP) is a goal orientated, time limited and therapy focused program.

The Inglewood and Districts Health Service TCP collaborates to provide an 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.

Inglewood and Districts Health Service understands the value of the Transitional Care Program and the benefit it provides to our community members and therefore have been able to increase our Bed Based service from one (1) bed to three (3) beds while still providing one Transitional Care Bed based in the community.

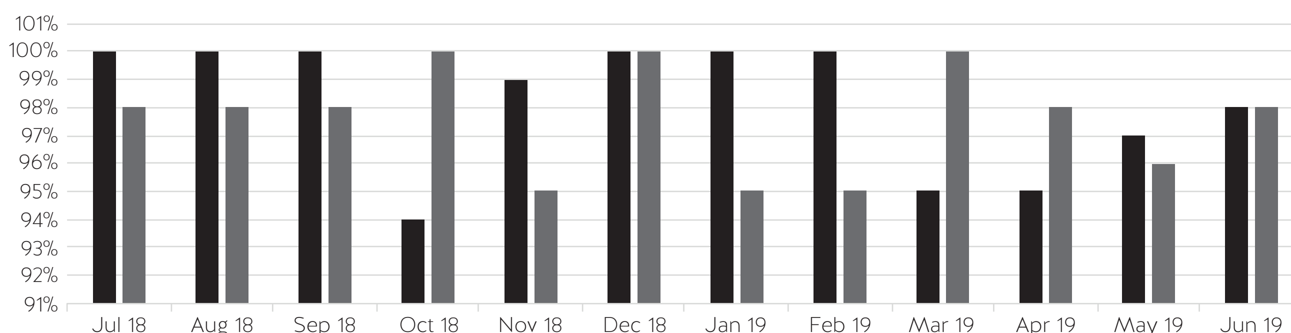
RESIDENTIAL AGED CARE SERVICES

Inglewood and Districts Health Service (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. Inglewood and Districts Health Service strives to provide residents with an environment that is safe, homely and is supportive.

Inglewood and Districts Health Service 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 on a monthly basis along with regular communication with residents and their representative relating to their care needs.

Inglewood and Districts Health Service is staffed by extremely professional and caring staff, IDHS currently employs Registered Nurses, Enrolled Nurses and Personal Care Workers. Inglewood and Districts Health Services occupancy for both the Hostel and Nursing Home have remained greater than 95% throughout the year.

Aged Care Occupancy



Inglewood and Districts Health Service achieved full Accreditation in Aged Care Quality Standards post our Site audit on the 4th and 5th of June 2019. This ensures full accreditation for the next 3 years.

COMMUNITY SERVICES

Inglewood and Districts Health Service continues to evolve with the needs of our community. Inglewood and Districts Health Service has identified the areas of needs and tailored services to ensure we meet these needs. Inglewood and District Health Services has increased our Allied Health programs further expanding our Physiotherapy services as well as employing an Occupational Therapist for the first time.

Inglewood and Districts Health Service provides community programs such as diabetes education, cardiac rehabilitation, respiratory management including asthma and Chronic Obstructive Pulmonary Disease (COPD) education. The IDHS exercise program delivered in six (6) communities across the Shire continues to be well supported and thrive with the introduction of new programs including the extremely popular, water aerobics, delivered in our local swimming pools during the summer period.

SOCIAL SUPPORT GROUPS

The Inglewood and Districts Health Service Social Support Groups have undergone transformation over the past 12 months with the introduction of a new social support team. These groups provide social contact for the aged, frail and isolated members of our communities, and 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 only might be 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

Inglewood and Districts Health Service significantly increased our focus on community engagement and with this focus have delivered numerous Health Promotion and Health Education programs. As a health service we have been able to look at the needs of the community and tailor our services to meet the identified needs. Over the past 12 months IDHS has focused significantly on physical and mental health with a creation of relationships with the local football and netball clubs in the Shire.

Our strategy has been to ensure that the 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. As an organisation we have been extremely fortunate to utilise the skills of HALT (Hope Assistance Local Tradies) founder Jeremy Forbes who has delivered his inspiring message to over 300 people across 5 events.

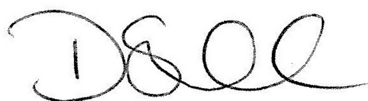
DISTRICT NURSING

Inglewood and District Health Service continues to provide a district nursing services to the community six days a week. The IDHS team provides a number of tailored programs to 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. Inglewood and District Health Service cared for more than 690 individual clients this year with 5366 individual contact visits with the clients.

VOLUNTEER TRANSPORT

A Volunteer Transport program is available to assist with 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 and Districts Health Service. This year has been extremely busy with our service delivering exceptional care and programs, achieving full accreditation in both our acute and aged care areas is an exceptional outcome. Well done to all staff and volunteers associated with our service.



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 November 2018:

FIVE YEARS SERVICE

Deborah Roberts *Housekeeping*

Diane Vesey *Social Support*

David Cripps *Chef*

Robyn Le Busque *Housekeeping*

TWENTY-FIVE YEARS SERVICE

Andrew Evans *Maintenance*

VOLUNTEERS RECOGNISED BY IDHS AT 2018 AGM

RHEOLA CARNIVAL NOMINEE

Mrs Carolyn Mason

COMMUNITY VOLUNTEERS

Betty Higgs

Greg Tobias

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	Nil
Involving major expenditure and urgent attention	Nil

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. As such the following information is reported in respect of equal employment opportunity.

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.
- It shall realise the potential contributions of each employee.
- 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 two requests under the Freedom of Information Act 1982.

GOVERNMENT POLICIES ON COMPETITIVE NEUTRALITY AND NATIONAL COMPETITION

The Inglewood & Districts Health Service comply 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.

PROTECTED 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.

Inglewood & Districts Health Service 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.

Inglewood & Districts Health Service 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 2019 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 of Management 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.

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 2018/19 financial year, changes to prices have occurred in relation to allied health outpatient fees. Where the client is in a position to 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 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

In 2018 - 2019, there was one consultant engaged where the total fees payable to the consultant was $10,000 or greater. The total expenditure incurred during 2018-19 in relation to these consultancies is $10,000 (excl. GST). Details of the individual consultancies can be viewed at www.idhs.vic.gov.au

In 2018-19, there were no consultants fees paid up the value of $10,000.00.

One consultant only, was 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 provision ensuring compliance with the statement of principles in the Act.

There were no disclosures in 2018-19.

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, Vanessa Hicks, 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 except for the following Material Compliance Deficiencies:

- **Direction 2.2 (c)** - IDHS have a draft risk register which is being strengthened and will be completed in the early part of 2019-20 financial year.
- **Direction 3.2.1.1 (a), (b), (e), (f), (h) and (i) and Direction 3.2.2.2** - IDHS will complete the implementation of the risk register and the audit committee will have the risk register at all audit committee meetings for review. With the appointment of the internal auditors in May 2018, the 2019-20 audit agendas will continue to include audit recommendations as a standing item.
- **Direction 3.7.1 and 3.7.2** - IDHS have a completed Business Continuity Plan which will be tested and updated as required by the Standing Direction and the risk register is to be completed in early 2019-20 and reviewed regularly.
- **Direction 4.2.1 (c) and Direction 4.2.1.2 (a) - (c) and Direction 4.2.3** - AMAF was not fully implemented for the 2018-19 year and management are working to implement and manage compliance for 2019-20.

Vanessa Hicks *Board President*
Inglewood & Districts Health Service, 30 June 2019

Financial Management Compliance Attestation

I, Vanessa Hicks, 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.

Vanessa Hicks *Board President*
Inglewood & Districts Health Service, 30 June 2019

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 2019

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 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 board meeting.

Tracey Wilson *Accountable Officer*
Inglewood & Districts Health Service, 30 June 2019

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 2019

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 2019

DETAILS OF INFORMATION AND COMMUNICATION TECHNOLOGY EXPENDITURE

Business as usual expenditure (ex GST)	$199,094,00

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	0
FRD 22H	Purpose, functions, powers and duties	0
FRD 22H	Nature and range of services provided	0
FRD 22H	Activities, programs and achievements for the reporting period	0
FRD 22H	Significant changes in key initiatives and expectations for the future	0
	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
	Financial and other information	
FRD 10A	Disclosure index	31
FRD 11A	Disclosure of ex-gratia expenses	29
FRD 21C	Responsible person and executive officer disclosures	FS
FRD 22H	Application and operation of Protected Disclosure 2012	29
FRD 22H	Application and operation of Carers Recognition Act 2012	29
FRD 22H	Application and operation of Freedom of Information Act 1982	29
FRD 22H	Compliance with building and maintenance provisions of Building Act 1993	29
FRD 22H	Details of consultancies over $10,000	28
FRD 22H	Details of consultancies under $10,000	28
FRD 22H	Employment and conduct principles	28
FRD 22H	Information and Community Technology Expenditure	30
FRD 22H	Major changes or factors affecting performance	8-10
FRD 22H	Occupational violence	21
FRD 22H	Operational and budgetary objectives and performance against objectives	12
FRD 24C	Reporting of office-based environmental impacts	29
FRD 22H	Significant changes in financial position during the year	8-10
FRD 22H	Statement on National Competition Policy	28
FRD 22H	Subsequent events	FS
FRD 22H	Summary of the financial results for the year	FS
FRD 22H	Additional information available on request	
FRD 22H	Workforce Data Disclosures including a statement on the application of employment and conduct principles	20, 21 & 29
FRD 25C	Victorian Industry Participation Policy disclosures	29
FRD 29B	Workforce Data disclosures	20-21
FRD 103F	Non-Financial Physical Assets	FS
FRD 110A	Cash Flow Statements	FS
FRD 112D	Defined Benefit Superannuation Obligation	FS
SD 5.2.3	Declaration in report of operations	FS
SD 3.7.1	Risk management framework and processes	FS
	Other requirements under Standing Directions 5.2	
SD 5.2.2	Declaration in financial statement	FS
SD 5.2.1 (a)	Compliance with Australian accounting standards and other authoritative	FS
SD 5.2.1 (a)	Compliance with Ministerial Directions	FS
	Legislation	
	Freedom of Information Act 1982	28
	Protected Disclosure Act 2012	29
	Carers Recognition Act	29
	Victorian Industry Participation Policy Act 2003	29
	Building Act 1993	28
	Financial Management Act 1994	FR
	Safe Patient Care Act 2015	29

LIFE GOVERNORS AS AT 30 JUNE 2019

19.11.1953	**Mr. J. Mason**
29.03.1954	**Mrs. F. Soulsby**
17.03.1955	**Victorian Police Highland Band**
20.06.1957	**Mr. G. Roberts**
17.10.1957	**Mrs. J. Soulsby**
11.06.1958	**Mrs. B. Mason***
11.06.1958	**Mr. L. Leitch**
25.08.1964	**Mr. A. Attwood**
27.05.1971	**Mr. S. Payne**
26.07.1973	**Mr. J. Leach**
26.07.1973	**Mr. D. Roberts**
26.07.1974	**Mrs. E. Roberts**
27.11.1975	**Mr. E. Edwards**
24.06.1976	**Mr. A. Bellenger**
28.04.1977	**Mr. J. Kennedy**
28.07.1978	**Mr. R. Leach**
29.03.1980	**Mrs. S. Catto**
25.02.1981	**Mrs. D. Vanston**
23.06.1982	**Mrs. M. Catto**
14.08.1983	**Mrs. E. Younghusband**
14.10.1984	**Mr. L. Mitchell**
26.06.1985	**Mrs. J. Leach**
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. Penny**
16.06.1993	**Mr. G. Leach**
22.06.1994	**Mrs. M. Duke**
21.06.1995	**Mrs. A. Adam**
20.09.1995	**Mr. F. Rose**
27.06.1996	**Mr. N. Roberts**
24.09.1997	**Mrs. J. Hobbs**
27.05.1997	**Mrs. H. Passalick**
28.07.1998	**Mrs. I. Chappel**
28.07.1998	**Mrs. B. Medcalf**
28.07.1998	**Mrs. E. Wilson**
24.08.1999	**Mrs. N. Wright**
21.12.2004	**Mr. S. Hando**
21.11.2013	**Mr. P Norman**
29.11.2017	**Mr. P. Moore**
29.11.2017	**Mrs. M. Evans**

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.

Hospital Street, Inglewood VIC 3517

Phone: (03) 5431 7000

Fax: (03) 5431 7004

Email: admin@idhs.vic.gov.au

ABN 59 289 296 574

idhs.vic.gov.au

VAGO

Victorian Auditor-General's Office

Independent Auditor's Report

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 2019 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • board member's, 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 2019 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

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

Auditor's responsibilities for the audit of the financial report	As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the health service's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the health service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the health service to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
28 August 2019

Travis Derricott
as delegate for the Auditor-General of Victoria

INGLEWOOD AND DISTRICTS HEALTH SERVICE

Financial Statements Year Ended 30 June 2019

BOARD MEMBER'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 2019 and the financial position of Inglewood & Districts Health Service at 30 June 2019.

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.

Vanessa Hicks
Board Chair
Inglewood
Date: 20 August 2019

Tracey Wilson
Chief Executive Officer
Inglewood
Date: 20 August 2019

Jessica Pisevski
Chief Finance Officer
Inglewood
Date: 20 August 2019

Inglewood & Districts Health Service
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2019

	Note	2019 $	2018 $
Income from Transactions			
Operating Activities	2.1	8,128,332	7,657,547
Non-operating Activities	2.1	39,264	86,872
Total Income from Transactions		**8,167,596**	**7,744,419**
Expenses from Transactions			
Employee Expenses	3.1	(6,058,909)	(5,393,007)
Non Salary Labour Costs	3.1	(374,951)	(312,095)
Supplies and consumables	3.1	(468,982)	(392,021)
Finance Costs	3.1	(16,233)	(7,699)
Depreciation and Amortisation	4.3	(634,965)	(757,856)
Other Operating Expenses	3.1	(980,056)	(927,705)
Total Expenses from Transactions		**(8,534,096)**	**(7,790,383)**
Net Result from Transactions - Net Operating Balance		**(366,500)**	**(45,964)**
Other Economic Flows included in Net Result			
Net Gain/(Loss) on Sale of Non-Financial Assets	3.2	(1,341)	(5,136)
Net Gain/(Loss) on Financial Instruments at Fair Value	3.2	-	(15,217)
Revaluation of Long Service Leave	3.2	(48,194)	7,427
Share of Other Economic Flows from Joint Operation	3.2	6,833	(1,995)
Total Other Economic Flows included in Net Result		**(42,702)**	**(14,921)**
Net Result for the year		**(409,202)**	**(60,885)**
Other Comprehensive Income			
Items that will not be reclassified to Net Result			
Changes in Property, Plant and Equipment Revaluation Surplus	4.2(b)	3,738,925	895,065
Total Other Comprehensive Income		**3,738,925**	**895,065**
Comprehensive result for the year		**3,329,723**	**834,180**

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

Inglewood & Districts Health Service
Balance Sheet as at 30 June 2019

	Note	2019 $	2018 $
Current Assets			
Cash and Cash Equivalents	6.2	3,518,985	1,955,428
Receivables	5.1	290,333	463,763
Investments and Other Financial Assets	4.1	6,600	669,036
Inventories		48,393	30,847
Other Financial Assets		86,425	36,958
Total Current Assets		**3,950,736**	**3,156,032**
Non-Current Assets			
Receivables	5.1	293,467	219,518
Property, Plant & Equipment	4.2	13,298,247	9,953,121
Total Non-Current Assets		**13,591,714**	**10,172,639**
TOTAL ASSETS		**17,542,450**	**13,328,671**
Current Liabilities			
Payables	5.2	502,631	357,976
Provisions	3.4	1,255,762	1,091,943
Borrowings	6.1	12,176	-
Other Liabilities	5.3	2,342,535	1,856,722
Total Current Liabilities		**4,113,104**	**3,306,641**
Non-Current Liabilities			
Borrowings	6.1	68,033	-
Provisions	3.4	126,319	116,759
Total Non-Current Liabilities		**194,352**	**116,759**
TOTAL LIABILITIES		**4,307,456**	**3,423,400**
NET ASSETS		**13,234,994**	**9,905,271**
EQUITY			
Property, Plant & Equipment Revaluation Surplus	4.2	12,835,348	9,096,423
Financial Assets Available for Sale Surplus		6,494	6,494
Restricted Specific Purpose Surplus		650,349	650,349
Contributed Capital		5,284,700	5,284,700
Accumulated Surpluses		(5,541,897)	(5,132,695)
TOTAL EQUITY		**13,234,994**	**9,905,271**

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

Inglewood & Districts Health Service
Statement of Changes in Equity
For the Financial Year Ended 30 June 2019

	Property, Plant and Equipment Revaluation Surplus	Financial Assets Available for Sale Revaluation Surplus	Restricted Special Purpose Surplus	Contributed Capital	Accumulated Surpluses / (Deficits)	Total
	$	$	$	$	$	$
Balance at 1 July 2017	8,201,358	6,494	650,349	5,284,700	(5,071,810)	9,071,091
Net result for the year	-	-	-	-	(60,885)	(60,885)
Other comprehensive income for the year	895,065	-	-	-	-	895,065
Balance at 30 June 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**

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

Inglewood & Districts Health Service
Cash Flow Statement
For the Financial Year Ended 30 June 2019

	Note	2019 $	2018 $
Cash Flows from Operating Activities			
Operating Grants from Government		6,248,466	5,736,100
Capital Grants from Government		242,069	176,087
Other Capital Receipts		29,541	17,947
Patient and Resident Fees Received		961,146	993,756
Donations and Bequests Received		19,425	27,990
GST Received from/(paid to) ATO		76,206	42,890
Interest and Investment Income Received		39,264	86,872
Other Receipts		696,209	459,104
Total Receipts		**8,312,326**	**7,540,746**
Employee Expenses Paid		(6,024,677)	(5,854,673)
Payments for Supplies & Consumables		(287,180)	(216,906)
Payments for Medical Indemnity Insurance		(16,725)	(8,905)
Finance Costs		(16,233)	(7,699)
Payment for share of Rural Health Alliance		147	38,600
Other Payments		(1,393,903)	(1,400,360)
Total Payments		**(7,738,571)**	**(7,449,943)**
Net Cash Flows from/(used in) Operating Activities	8.1	**573,755**	**90,803**
Cash Flows from Investing Activities			
Purchase of Non-Financial Assets		(277,212)	(131,119)
Proceeds from Disposal of Investments		662,800	1,699,911
Proceeds from disposal of Non-Financial Assets		38,192	14,755
Net Cash Flows from/(used in) Investing Activities		**423,780**	**1,583,547**
Cash Flows from Financing Activities			
Proceeds of Borrowings		80,209	-
Receipt of Accommodation Deposits		562,456	314,315
Repayment of Accommodation Deposits		(76,643)	(381,942)
Net Cash Flows from/(used in) Financing Activities		**566,022**	**(67,627)**
Net Increase/(Decrease) in Cash and Cash Equivalents Held		**1,563,557**	**1,606,723**
Cash and Cash Equivalents at beginning of financial year		1,955,428	348,705
Cash and Cash Equivalents at End of Year	6.2	**3,518,985**	**1,955,428**

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

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 2019. 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 AASBs, 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 AUS paragraphs applicable to "not-for-profit" Health Services under the AASBs.

The annual financial statements were authorised for issue by the Board of Inglewood & Districts Health Service on 20th August 2019.

(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 2019, and the comparative information presented in these financial statements for the year ended 30 June 2018.

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 AABSs 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);
- Defined benefit superannuation expense (refer to Note 3.5 Superannuation); 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).

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: Income from Transactions

	2019 $	2018 $
Government Grants - Operating	6,256,463	5,743,637
Government Grants - Capital	242,069	168,587
Other Capital purpose income (including capital donations)	21,790	34,566
Patient and Resident Fees	947,071	935,018
Commercial Activities [1]	71,584	127,916
Other Revenue from Operating Activities (including non-capital donations)	589,355	647,823
Total Income from Operating Activities	**8,128,332**	**7,657,547**
Capital Interest	7,751	23,322
Other Interest	31,093	62,293
Dividends	420	1,257
Total Income from Non-Operating Activities	**39,264**	**86,872**
Total Income from Transactions	**8,167,596**	**7,744,419**

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

Revenue Recognition

Income is recognised in accordance with AASB 118 Revenue and is recognised as to the extent that it is probable that the economic benefits will flow to Inglewood & Districts Health Service and the income can be reliably measured at fair value. Unearned income at reporting date is reported as income received in advance.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

Government Grants and Other Transfers of Income (other than contributions by owners)

In accordance with AASB 1004 Contributions, government grants and other transfers of income (other than contributions by owners) are recognised as income when Inglewood & Districts Health Service gains control of the underlying assets irrespective of whether conditions are imposed on Inglewood & Districts Health Service's use of the contributions.

The Department of Health and Human Services 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.

Contributions are deferred as income in advance when Inglewood & Districts Health Service has a present obligation to repay them and the present obligation can be reliably measured.

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
- Public Private Partnership (PPP) lease and service payments are paid directly to the PPP consortium. Revenue and the matching expense are recognised in accordance with the nature and timing of the monthly or quarterly service payments made by the Department of Health and Human Services.

Patient and Resident Fees

Patient and resident fees are recognised as revenue on an accrual basis.

Revenue from Commercial Activities

Revenue from commercial activities such as rental income and meals on wheels are recognised on an accrual basis.

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

Resources received free of charge or for nominal consideration are recognised at their fair value when the transferee obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions, unless received from another Health Service or agency as a consequence of a restructuring of administrative arrangements. In the latter case, such transfer will be recognised at carrying amount. Contributions in the form of services are only recognised when a fair value can be reliably determined and the service would have been purchased if not received as a donation.

Other Income

Other income is recognised as revenue when received. Other income includes recoveries for salaries and wages and external services provided, and donations and bequests. If donations are for a specific purpose, they may be appropriated to a surplus, such as the specific restricted purpose surplus.

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.

Divident Revenue

Dividend revenue is recognised when the right to receive payment is established. Dividends represent the income arising from Inglewood & Districts Health Service's 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

	2019 $	2018 $
Salaries and Wages	4,976,188	4,421,111
On-costs	1,082,721	971,896
Agency Expenses	67,162	45,621
Fee for Service Medical Officer Expenses	287,180	216,906
Workcover Premium	20,609	49,568
Total Employee Expenses	**6,433,860**	**5,705,102**
Drug Supplies	18,880	12,873
Medical and Surgical Supplies (including Prostheses)	178,331	161,506
Diagnostic and Radiology Supplies	7,254	5,429
Other Supplies and Consumables	264,517	212,213
Total Supplies and Consumables	**468,982**	**392,021**
Finance Costs	16,233	7,699
Total Finance Costs	**16,233**	**7,699**
Fuel, Light, Power and Water	135,100	94,115
Repairs and Maintenance	93,584	64,271
Maintenance Contracts	86,957	125,097
Medical Indemnity Insurance	16,725	8,905
Other Administrative Expenses	635,585	565,591
Expenditure for Capital Purposes	12,105	69,726
Total Other Operating Expenses	**980,056**	**927,705**
Depreciation (refer Note 4.3)	634,965	757,856
Total Other Non-Operating Expenses	**634,965**	**757,856**
Total Expenses from Transactions	**8,534,096**	**7,790,383**

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

Employee Expenses

Employee expenses include:

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

Supplies and consumables

Supplies and consumables - 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.

Finance costs

Finance costs include:

- finance charges in respect of finance leases which are recognised in accordance with AASB 117 *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 for outside the normal operations such as depreciation and amortisation, and assets and services provided free of charge or for nominal consideration.

Note 3.2: Other economic flows included in net result

	2019 $	2018 $
Net gain/(loss) on sale of non-financial assets		
Net gain/(loss) on disposal of property plant and equipment	(1,341)	(5,136)
Total net gain/(loss) on non-financial assets	**(1,341)**	**(5,136)**
Net gain/(loss) on financial instruments at fair value		
Bad debts written off unilaterally	-	(15,217)
Total net gain/(loss) on financial instruments at fair value	**-**	**(15,217)**
Share of other economic flows from Joint Operations		
Share of net profits/(losses) of joint entities, excluding dividends	6,833	(1,995)
Total Share of other economic flows from Joint Operations	**6,833**	**(1,995)**
Other gains/(losses) from other economic flows		
Net gain/(loss) arising from revaluation of long service liability	(48,194)	7,427
Total other gains/(losses) from other economic flows	**(48,194)**	**7,427**
Total gains/(losses) from other economic flows	**(42,702)**	**(14,921)**

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

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates; and
- reclassified amounts relating to available-for-sale financial instruments from the reserves to net result due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets.

Net gain/ (loss) on non-financial assets

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

- Revaluation gains/ (losses) of non-financial physical assets (Refer to Note 4.2 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.

Amortisation of non-produced intangible assets

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a systematic basis over the asset's useful life. Amortisation begins when the asset is available for use that is when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Impairment of non-financial assets

Goodwill and intangible assets with indefinite useful lives (and intangible assets not available for use) are tested annually for impairment and whenever there is an indication that the asset may be impaired. Refer to Note 4.1 Investments and other financial assets.

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 3.2: Other economic flows included in net result (continued)

Inventories

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

Inventories held for distribution are measured at cost, adjusted for any loss of service potential. All other inventories are measured at the lower of cost and net realisable value.
Inventories acquired for no cost or nominal considerations are measured at current replacement cost at the date of acquisition.

The basis used in assessing loss of service potential for inventories held for distribution include current replacement cost and technical or functional obsolescence. Technical obsolescence occurs when an item still functions for some or all the tasks it was originally acquired to do, but no longer matches existing technologies. Functional obsolescence occurs when an item no longer functions the way it did when it was first acquired.

Fair Value of Assets, Services Provided Free of Charge or for Nominal Consideration

Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the transferee obtains control over them.

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

	Expense		Revenue	
	2019	**2018**	**2019**	**2018**
Commercial Activities	**$**	**$**	**$**	**$**
Meals on Wheels	36,152	37,125	40,942	41,802
Marong Medical Practice	44,811	76,866	30,642	128,532
Total	**80,963**	**113,991**	**71,584**	**170,334**

Note 3.4: Employee Benefits in the Balance Sheet

	2019 $	2018 $
CURRENT PROVISIONS		
Employee Benefits (i)		
Annual Leave		
- Unconditional and expected to be settled within 12 months (ii)	374,320	357,782
- Unconditional and expected to be settled after 12 months (iii)	63,113	62,124
Accrued Day Off		
- Unconditional and expected to be settled within 12 months (ii)	6,872	8,192
- Unconditional and expected to be settled after 12 months (iii)	1,159	1,382
Long Service Leave		
- Unconditional and expected to be settled within 12 months (ii)	122,165	103,879
- Unconditional and expected to be settled after 12 months (iii)	568,555	454,622
	1,136,184	**987,981**
Provisions related to employee benefit on-costs		
- Unconditional and expected to be settled within 12 months (ii)	52,902	49,376
- Unconditional and expected to be settled after 12 months (iii)	66,676	54,586
	119,578	**103,962**
TOTAL CURRENT PROVISIONS	**1,255,762**	**1,091,943**
NON-CURRENT PROVISIONS		
Conditional Long Service Leave (iii)	114,274	105,626
Provisions related to employee benefits on-costs (iii)	12,045	11,133
TOTAL NON-CURRENT PROVISIONS	**126,319**	**116,759**
TOTAL PROVISION	**1,382,081**	**1,208,702**

[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	2019 $	2018 $
Current Employee Benefits and Related On-Costs		
Annual Leave Entitlements	437,433	419,906
Accrued Days Off	8,031	9,574
Unconditional Long Service Leave Entitlements	690,720	558,501
Current On-Costs	119,578	103,962
Non-Current Employee Benefits and Related On-Costs		
Conditional Long Service Leave Entitlements (iii)	114,274	105,626
Non-Current On-Costs (iii)	12,045	11,133
TOTAL EMPLOYEE BENEFITS AND RELATED ON-COSTS	**1,382,081**	**1,208,702**

(b) Movements in Provisions	2019 $	2018 $
Movement in Long Service Leave:		
Balance at start of year	734,127	927,095
Provision made during the year	328,943	105,395
Settlement made during the year	(127,297)	(298,363)
Balance at end of year	**935,773**	**734,127**

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

Employee Benefit Recognition

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave 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

	2019 $	2018 $
Defined Benefit plans:		
First State Super [1]	-	8,027
Defined Contribution plans:		
First State Super	356,838	331,649
HESTA	96,514	74,888
Host Plus	13,241	5,052
Australian Super	7,600	8,972
AMP	4,470	-
ANZ	9,033	3,823
VicSuper	1,374	2,037
Vision	6,111	5,730
REST	4,492	-
Other	32,162	17,917
TOTAL	**531,835**	**458,095**

[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 Benefit Superannuation Plans

The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plans represents the contributions made by Inglewood & Districts Health Services to the superannuation plans in respect of the services of current Inglewood & Districts Health Service's staff during the reporting period. Superannuation contributions are made to the plans based on the relevant rules of each plan and are based upon actuarial advice.

Inglewood & Districts Health Services does not recognise any unfunded defined benefit liability in respect of the plans because the Health Service has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury and Finance discloses the State's defined benefits liabilities in its disclosure for administered items.
However superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of Inglewood & Districts Health Services.

The name, details and amounts that have been expensed in relation to the major employee superannuation funds and contributions made by Inglewood & Districts Health Services are disclosed above.

Defined Contribution Superannuation Plans

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

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

Note 4.1: Investments and Other Financial Assets

	Capital		Total	
	2019	2018	2019	2018
	$	$	$	$
CURRENT				
Term Deposit				
Managed Funds	-	614,543	-	614,543
Shares	6,600	54,493	6,600	54,493
TOTAL CURRENT	**6,600**	**669,036**	**6,600**	**669,036**
Represented by:				
Health Service Investment	6600	-	6,600	-
Monies Held in Trust				
- Accommodation Bonds	-	669,036	-	669,036
TOTAL INVESTMENTS AND OTHER FINANCIAL ASSETS	**6,600**	**669,036**	**6,600**	**669,036**

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.

Investments are classified as loans and receivables or available-for-sale financial assets.

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.

Inglewood & Districts Health Service's controlled entities manage their investments in accordance with their own investment policy as approved by their Board and their investments are consolidated into Inglewood & Districts Health Service for reporting purposes as it is the ultimate beneficiary of Inglewood & Districts Health Service Foundation.

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 2019 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 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.

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.

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.

Note 4.2: Property, plant and equipment (continued)

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, Non-Specialised Buildings and Cultural Assets

Non-specialised land, non-specialised buildings and cultural 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.

For cultural assets, Countrywide Valuers is Inglewood & Districts Health Service's independent valuer.

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

The 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 2019.

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

Note 4.2: Property, Plant and Equipment

(a) Gross carrying amount and accumulated depreciation

	2019 $	2018 $
Land		
- Land at Fair Value		
Crown	476,700	158,000
Freehold	88,000	24,000
Total Land	**564,700**	**182,000**
Buildings		
- Buildings at Fair Value	12,158,750	9,383,053
Less Accumulated Depreciation	-	-
- Landscaping at Fair Value	88,000	-
Less Accumulated Depreciation	-	-
Total Buildings	**12,246,750**	**9,383,053**
Plant and Equipment		
- Plant and Equipment at Fair Value	665,884	728,158
Less Accumulated Depreciation	(503,779)	(500,665)
- Loddon Mallee Rural Health Alliance at Fair Value	32,403	30,922
Less Accumulated Depreciation	(18,381)	(17,520)
Total Plant and Equipment	**176,127**	**240,895**
Motor Vehicles		
- Motor Vehicles at Fair Value	200,529	274,674
Less Accumulated Depreciation	(159,047)	(203,024)
Total Motor Vehicles	**41,482**	**71,650**
Computers and Communication		
- Computers and Communication at Fair Value	120,944	95,330
Less Accumulated Depreciation	(58,192)	(57,971)
Total Computers and Communications	**62,752**	**37,359**
Furniture and Fittings		
- Furniture and Fittings at Fair Value	124,851	76,187
Less Accumulated Depreciation	(25,579)	(38,023)
Total Furniture and Fittings	**99,272**	**38,164**
Work In Progress		
Work In Progress at Cost - Buildings	27,050	-
Total Work In Progress	**27,050**	**-**
Leased Assets Contracted under VicFleet Motor Vehicles		
- Motor Vehicles at Fair Value	82,200	-
Less Accumulated Depreciation	(2,086)	-
Total Leased Assets	**80,114**	**-**
TOTAL PROPERTY, PLANT AND EQUIPMENT	**13,298,247**	**9,953,121**

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 $	Leased Assets $	Work in Progress $	Total $
Balance at 1 July 2017	**182,000**	**9,090,339**	**289,523**	**42,657**	**48,823**	**77,598**	**-**	**-**	**9,730,940**
Additions	-	-	12,209	2,848	16,425	61,857	-	37,780	131,119
Transfers In/(out)	-	-	-	-	-	-	-	(37,780)	(37,780)
Loddon Mallee Rural Health Alliance	-	-	11,522	-	-	-	-	-	11,522
Disposals	-	-	(2,382)	-	-	(17,508)	-	-	(19,890)
Revaluation increments/(decrements)	-	895,065	-	-	-	-	-	-	895,065
Depreciation and amortisation (see Note 4.3)	-	(602,352)	(69,977)	(7,341)	(27,889)	(50,297)	-	-	(757,856)
Balance at 30 June 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**

Land and Buildings and Leased Assets Carried at Valuation

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

Note 4.2: Property, plant & equipment (continued)

(c) Fair value measurement hierarchy for assets

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	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
Work in Progress at fair value	27,050	-	-	27,050
Leased Assets at fair value	80,114	-	-	80,114
	13,298,247	**-**	**88,000**	**13,210,247**

Balance at 30 June 2018	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	24,000	-	24,000	-
Specialised land	158,000	-	-	158,000
Total of land at fair value	**182,000**	**-**	**24,000**	**158,000**
Buildings at fair value				
Non-specialised buildings	354,200	-	354,200	-
Specialised buildings	9,028,853	-	-	9,028,853
Total of building at fair value	**9,383,053**	**-**	**354,200**	**9,028,853**
Plant and Equipment at fair value	240,895	-	-	240,895
Computer and Communication at fair value	37,359	-	-	37,359
Furniture and Fittings at fair value	38,164	-	-	38,164
Motor Vehicles at fair value	71,650	-	-	71,650
	9,953,121	**-**	**378,200**	**9,574,921**

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

(ii) There has been a transfer between non-specialised buildings and specialised buildings to reflect the correct fair value as per the Valuer-General revlaution 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 $	Leased Assets $	Work in Progress $
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	27,050
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**	**27,050**

	Land $	Buildings $	Land Improvements $	Plant and Equipment $	Computers & Communication $	Furniture & Fittings $	Motor Vehicles $	Leased Assets $	Work in Progress $
Balance at 1 July 2017	**158,000**	**8,768,339**	**-**	**289,523**	**48,823**	**42,657**	**77,598**	**-**	**-**
Additions/(Disposals)	-	(37,780)	-	21,349	16,425	2,848	44,349	-	-
Gains or losses recognised in net result - Depreciation	-	(596,772)	-	(69,977)	(27,889)	(7,341)	(50,297)	-	-
Items recognised in other comprehensive income - Revaluation	-	895,065	-	-	-	-	-	-	-
Balance at 30 June 2018	**158,000**	**9,028,852**	**-**	**240,895**	**37,359**	**38,164**	**71,650**	**-**	**-**

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

	2019 $	2018 $
Property, Plant and Equipment Revaluation Surplus		
Balance at the beginning of the reporting period	9,096,423	8,201,358
Revaluation Increment		
- Land (refer Note 4.2(b))	382,700	-
- Buildings	3,356,225	895,065
Balance at the end of the reporting period*	**12,835,348**	**9,096,423**
*** Represented by:**		
- Land	3,738,925	3,676,886
- Buildings	9,096,423	5,419,537
	12,835,348	**9,096,423**

Note 4.3: Depreciation and Amortisation

	2019 $	2018 $
Depreciation		
Buildings	492,528	602,352
Plant & Equipment	65,880	68,453
Motor Vehicles	42,948	50,297
Computer and Communications	21,636	7,340
Furniture and Fittings	7,020	27,889
Loddon Mallee Rural Health Alliance	2,867	1,525
TOTAL DEPRECIATION	**632,879**	**757,856**
Amortisation		
Leased Assets	2,086	-
TOTAL AMORTISATION	**2,086**	**-**
TOTAL DEPRECIATION AND AMORTISATION	**634,965**	**757,856**

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 (refer AASB 116 *Property, Plant and Equipment*).

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

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

	2019	2018
Buildings		
- Structure Shell Building Fabric	7 to 64 years	50 years
- Site Engineering Services and Central Plant	7 to 64 years	20 years
Central Plant		
- Fit Out	7 to 64 years	15 years
- Trunk Reticulated Building Systems	7 to 64 years	15 years
Plant & Equipment	10 years	10 years
Medical Equipment	10 years	5 to 10 years
Motor Vehicles	3 to 5 years	2 to 5 years
Computers and Communication	3 years	3 years
Furniture and Fitting	6 to 10 years	3 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 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
5.3 Other liabilities

Note 5.1: Receivables

	2019 $	2018 $
CURRENT		
Contractual		
Inter Hospital Debtors	72,093	43,142
Trade Debtors	26,854	156,451
Patient Fees	100,079	114,153
Accrued Revenue - Other	36,131	106,490
Loddon Mallee Rural Health Alliance Receivables	12,349	10,068
***Less* Allowance for impairment losses of contractual receivables**		
Patient Fees	(8,153)	(12,151)
	239,353	**418,153**
Statutory		
GST Receivable	49,083	41,736
Loddon Mallee Rural Health Alliance GST Receivables	1,897	3,874
	50,980	**45,610**
TOTAL CURRENT RECEIVABLES	**290,333**	**463,763**
NON-CURRENT		
Statutory		
Long Service Leave - Department of Health and Human Services	293,467	219,518
	293,467	**219,518**
TOTAL NON-CURRENT RECEIVABLES	**293,467**	**219,518**
TOTAL RECEIVABLES	**583,800**	**683,281**

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

	2019 $	2018 $
Balance at the beginning of year - IDHS	12,151	12,151
Reversal of allowances written off during the year as uncollectable	(3,998)	(15,217)
Reversal of unused allowance recognised in the net result	-	-
Increase in allowance recognised in the net result	-	15,217
Balance at end of year	**8,153**	**12,151**

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 ar 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 objectiveto 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. Staturtory 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 Serivce 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

	2019 $	2018 $
CURRENT		
Contractual		
Trade Creditors	120,909	71,922
Accrued Salaries and Wages	112,443	89,870
Accrued Expenses	56,139	6,198
Accrued Audit Fees	16,500	12,500
Inter- Hospital Creditors	9,122	10,125
Other Payables	39,039	35,685
Loddon Mallee Rural Health Alliance	38,555	36,557
	392,707	**262,857**
Statutory		
PAYG Payable	80,694	70,760
GST Payable	29,230	24,359
TOTAL CURRENT PAYABLES	**109,924**	**95,119**
TOTAL PAYABLES	**502,631**	**357,976**

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, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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

Maturity analysis of payables

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

Note 5.3: Other Liabilities

	2019 $	2018 $
CURRENT		
Monies Held in Trust*		
- Accommodation Bonds (Refundable Entrance Fees)	2,242,088	1,772,009
- Patient Monies Held in Trust	100,447	84,713
Total Current	**2,342,535**	**1,856,722**
*** Total Monies Held in Trust**		
Represented by the following assets:		
Cash and Cash Equivalents (refer to Note 6.1)	2,342,535	1,187,686
Other Financial Assets (refer to Note 4.1)	-	669,036
TOTAL	**2,342,535**	**1,856,722**

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

	2019 $	2018 $
CURRENT		
Finance Lease Liability	12,176	-
Total Current Borrowings	**12,176**	**-**
NON CURRENT		
Finance Lease Liability	68,033	-
Total Non Current Borrowings	**68,033**	**-**
TOTAL BORROWINGS	**80,209**	**-**

[1]Secured by the assets leased. Finance leases are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

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.

Finance Lease Liabilities

	Minimum future lease payments		Present Value of future lease payments	
	2019 $	2018 $	2019 $	2018 $
Finance Leases				
Repayment in relation to finance leases are payable as follows:				
Not later than one year	14,602	-	14,602	-
Later than 1 year and not later than 5 years	71,429	-	71,429	-
Minimum lease payments	86,031	-	86,031	-
Less future finance charges	(5,822)	-	-	-
TOTAL	**80,209**	**-**	**86,031**	**-**
Included in the financial statements as:				
Current borrowings finance lease liability	12,176	-	14,602	-
Non Current borrowings finance lease liability	68,033	-	71,429	-
TOTAL	**80,209**	**-**	**86,031**	**-**

The weighted average interest rate implicit in the finance lease is 3.25% (2018: 0%)

Borrowings Recognition

A lease is a right to use an asset for an agreed period of time in exchange for payment. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership.
Lease of property, plant and equipment are classified as finance leases whenever the terms of the lease transfers substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases, in the manner described in Note 6.3 Committments.

Finance Leases

Enitiy as lessee

Finance 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. Miniumum 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 catergorised 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

	2019	2018
	$	$
Cash on Hand (excluding monies held in trust)	1,850	1,850
Cash at Bank (excluding monies held in trust)	1,174,600	96,856
Cash at Bank (monies held in trust)	2,342,535	1,856,722
TOTAL CASH AND CASH EQUIVALENTS	**3,518,985**	**1,955,428**

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

Inglewood & District Health Service have no future expenditure commitments from contracts.

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 arrangment in accordance with the State's stated accounting policy for such arrangements.

Note 6.4: Non-cash financing and investing activities

	2019	2018
	$	$
Acquisitions of plant and equipment by means of finance leases	80,209	-
Total Non-Cash Financing and Investing Activities	**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.

2019	Financial Assets at Amortised Cost $	Finanical Liabilities at Amortised Cost $	Total $
Contractual Financial Assets			
Cash and cash equivalents	3,518,985	-	3,518,985
Receivables			
- Trade Debtors	190,873	-	190,873
- Other Receivables	48,480	-	48,480
Investments and Other Financial Assets			
- Shares	6,600	-	6,600
Total Financial Assets (i)	**3,764,938**	**-**	**3,764,938**
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**

2018	Contractual Financial Assets - Loans and Receivables and $	Contractual Financial Assets - Available-for-Sale $	Contractual Financial Liabilities at Amortised Cost $	Total $
Contractual Financial Assets				
Cash and cash equivalents	1,956,128	-	-	1,956,128
Receivables				
- Trade Debtors	199,594	-	-	199,594
- Other Receivables	218,561	-	-	218,561
Investments and Other Financial Assets				
- Shares	-	6,600	-	6,600
- Term Deposit	-	662,436	-	662,436
Total Financial Assets (i)	**2,374,283**	**669,036**	**-**	**3,043,319**
Financial Liabilities				
Payables	-	-	262,857	262,857
Other Financial Libailities				
- Patient Monies in Trust	-	-	84,713	84,713
- Accommodation Bonds	-	-	1,772,009	1,772,009
Total Financial Liabilities (i)	**-**	**-**	**2,119,579**	**2,119,579**

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

From 1 July 2018, Inglewood & Districts Heralth Service applies AASB 9 and classifies all of its financial assets based on the business model for managing the asset and the asset's contractual terms.

Categories of financial assets under AASB 9

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 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 department recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables);
- term deposits; and
- certain debt securities.

Note 7.1: Financial Instruments (continued)

Categories of financial assets previously under AASB 139

Loans and receivables and cash are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets and liabilities are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method (and for assets, less any impairment). The Inglewood & Districts Health Service recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables);
- term deposits; and
- certain debt securities.

Available-for-sale financial instrument assets are those designated as available-for-sale or not classified in any other category of financial instrument asset. Such assets are initially recognised at fair value. Subsequent to initial recognition, they are measured at fair value with gains and losses arising from changes in fair value, recognised in 'Other economic flows – other comprehensive income' until the investment is disposed. Movements resulting from impairment and foreign currency changes are recognised in the net result as other economic flows. On disposal, the cumulative gain or loss previously recognised in 'Other economic flows – other comprehensive income' is transferred to other economic flows in the net result.

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.

Impairment of financial assets: At the end of each reporting period, the 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 profit or loss, are subject to annual review for impairment.

The allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. 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* .

Note 7.1: Financial Instruments (continued)

(b) Maturity Analysis of Financial Liabilities as at 30 June 2019

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.

	Note	Amount	Amount	Maturity Dates			
				Less than 1	1-3 Months	3 months - 1	1-5 Years
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**
2018							
Financial Liabilities							
At amortised cost							
Payables	**5.2**	262,857	262,857	262,857	-	-	-
Other Financial Liabilities (i)							
- Patient Monies Held in Trust	**5.3**	84,713	84,713	8,471	16,942	33,884	25,416
- Accommodation Bonds	**5.3**	1,772,009	1,772,009	50,000	250,000	300,000	1,172,009
Total Financial Liabilities		**2,119,579**	**2,119,579**	**321,328**	**266,942**	**333,884**	**1,197,425**

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

(c) Contractual receivables at amortised costs

1-Jul-19	Current	1 month	1-3 months	3 months to 1 year	1 - 5 years	Total
	$	**$**	**$**	**$**	**$**	**$**
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**
Expected loss rate	1%	1%	2%	5%	71%	
Gross Carrying amount of contractual receivables	297,175	75,294	9,859	6,357	41,621	430,306
Loss Allowance	**2,972**	**783**	**207**	**322**	**29,343**	**33,626**

Impairment of financial assets under AASB 9 - applicable from 1 July 2018

From 1 July 2018, Inglewood & Districts Health Service has been recording the allowance for expected credit loss for the relevant financial instruments, replacing AASB 139's incurred loss approach with AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include the Inglewood & Districts Health Service's contractual receivables excluding statutory receivables.

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

Contractual receivables at amortised cost

The Inglewood & Districts Health Service applies AASB 9 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

	2018	2017
Balance at beginning of the year	12,151	26,085
Opening retained earnings adjustment on adoption of AASB 9	21,475	-
Opening Loss Allowance	33,626	26,085
Modification of contractual cash flows on financial assets	-	-
Increase in provision recognised in the net result	15,217	10,000
Reversal of provision of receivables written off during the year as uncollectable	(15,217)	(23,934)
Reversal of unused provision recognised in the net result	(25,473)	-
Balance at end of the year	8,153	12,151

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 (ASSB2016-8.4)

The Inglewood and 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.

The Inglewood & Districts Health Service also has investments in Shares with the Bendigo Community Bank.

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. No loss allowance recognised at 30 June 2018 under AASB 139. No additional loss allowance required upon transition into AASB 9 on 1 July 2018.

Note 7.2: Contingent Assets & Contingent Liabilities

Inglewood & Districts Health Service is not aware of any contingent assets and liabilities at 30 June 2019.

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 AASBs Issued that are not yet Effective
8.10 Glossary

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

	2019 $	2018 $
Net result for the Year	(409,202)	(60,885)
Non-cash movements:		
Depreciation	634,965	757,856
Allowance for impairment losses of contractual receivables	(3,998)	15,217
Movements included in investing and financing activites:		
Net (Gain)/Loss from Disposal of Non-Financial Physical Assets	1,341	5,136
Movements in assets and liabilities:		
Change in operating assets and liabilities		
(Increase)/Decrease in Receivables	99,481	(59,582)
(Increase)/Decrease in Prepayments	(49,467)	(7,389)
Increase/(Decrease) in Payables	144,655	(30,847)
Increase/(Decrease) in Provisions	173,379	(204,292)
(Increase)/Decrease in Inventories	(17,546)	(363,011)
(Increase)/Decrease in Jointly Controlled Operations	147	38,600
NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES	**573,755**	**90,803**

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 Jill Hennessy, Minister for Health and Minister for Ambulance Services	01/07/2018 - 29/11/2018
The Honourable Jenny Mikakos, Minister for Health and Minister for Ambulance Services	29/11/2018 - 30/06/2019
The Honourable Martin Foley, Minister for Mental Health	01/07/2018 - 30/06/2019
The Honourable Martin Foley, Minister for Housing, Disability and Ageing	01/07/2018 - 29/11/2018
The Honourable Luke Donnellan, Minister for Child Protection, Minister for Disability, Ageing and Carers	29/11/2018 - 30/06/2019
Governing Boards	
Ms Vanessa Hicks (Chair of the Board)	01/07/2018 - 30/06/2019
Mrs Judith Holt (Deputy Chair)	01/07/2018 - 30/06/2019
Mr Michael Oerlemans	01/07/2018 - 30/06/2019
Mr Ian Marshall	01/07/2018 - 30/06/2019
Mrs Carol Gibbins	01/07/2018 - 30/06/2019
Mr Greg Westbrook	01/07/2018 - 30/06/2019
Mr Robert Porter	01/07/2018 - 30/06/2019
Mr Khaled Selwanes	01/07/2018 - 30/06/2019
Accountable Officers	
Mrs Tracey Wilson	01/07/2018 - 30/06/2019

Remuneration of Responsible Persons

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

Income Band	**2019 No.**	**2018 No.**
$0 - $9,999	8	9
$120,000 - $129,999	-	2
$160,000 - $169,999	1	-
Total Numbers	**9**	**11**

	2019 $	**2018 $**
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**$179,949**	**$164,812**

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 (including Key Management Personnel Disclosed in Note 8.4)	**2019 $**	**2018 $**
Short term employee benefits	113,369	122,629
Post-employment benefits	10,770	17,834
Other long-term benefits	-	-
Termination benefits	-	14,800
Total Remuneration [i]	**$124,139**	**$155,263**
Total Number of Executives	1	2
Total Annualised Employee Equivalent [ii]	1	2

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.

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 Victorian Comprehensive Cancer Centre Joint Venture; 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 and its controlled entities, directly or indirectly.

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

Entity	**KMPs**	**Position Title**
Inglewood & Districts Health Service	Mrs Vanessa Hicks	Chair of the Board
Inglewood & Districts Health Service	Mrs Judith Holt	Deputy Chair of Board
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 Robert Porter	Board Member
Inglewood & Districts Health Service	Mr Greg Westbrook	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.

	2019	**2018**
	$	**$**
Compensation - KMPs		
Short term employee benefits	279,331	274,237
Post-employment benefits	24,757	31,038
Termination Benefits	-	14,800
Total (i)	**304,088**	**320,075**

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

Significant transactions with government related entities

Inglewood & Districts Health Service received funding from the Department of Health and Human Services of $3.74m ($3.68m 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.

Note 8.4 Related Parties (continued)

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 2019.

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 2019.

Note 8.5: Remuneration of auditors

Victorian Auditor-General's Office	2019 $	2018 $
Audit of the Financial Statements	16,500	16,500
TOTAL	**16,500**	**16,500**

Note 8.6: Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet Date.

Note 8.7: Jointly Controlled Operations

Name of entity	Principal Activity	Ownership Interest 2019	Ownership Interest 2018
Loddon Mallee Rural Health Alliance	Information Technology	2.51%	2.38%

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:

	2019 $	2018 $
CURRENT ASSETS		
Cash and Cash Equivalents	108,911	23,313
Receivables	14,243	96,357
Other Financial Assets	-	16,315
Prepayments	31,037	12,862
TOTAL CURRENT ASSETS	**154,191**	**148,847**
NON CURRENT ASSETS		
Property, Plant and Equipment	14,023	13,402
TOTAL NON-CURRENT ASSETS	**14,023**	**13,402**
TOTAL ASSETS	**168,214**	**162,249**
CURRENT LIABILITIES		
Payables	3,625	31,501
Accrued Expenses	34,930	5,056
TOTAL CURRENT LIABILITIES	**3,625**	**31,501**
TOTAL LIABILITIES	**3,625**	**31,501**
NET ASSETS	**164,589**	**130,748**

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

	2019 $	2018 $
REVENUES		
Revenue from Continuing Operations	194,139	177,023
Capital Purpose Income	5,106	(5,654)
TOTAL REVENUE	**199,245**	**171,369**
EXPENSES		
Other Expenses from Continuing Operations	195,279	181,980
TOTAL EXPENSES	**195,279**	**181,980**
NET RESULT	**3,966**	**(10,611)**

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 entity. 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: AASBs issued that are not yet effective

Certain new Australian accounting standards have been published that are not mandatory for the 30 June 2019 reporting period. Department of Treasury and Finance assesses the impact of all these new standards and advises Inglewood & Districts Health Services of their applicability and early adoption where applicable.

The table below is provided to assist entities in updating their disclosure in relation to the Australian accounting standards that are issued but not yet effective for 2018-19 in accordance with paragraph 30 of AASB 108.

Standard/ Interpretation	*Summary*	*Applicable for annual reporting periods beginning on*	*Impact on public sector entity financial statements*
AASB 15 *Revenue from Contracts with Customers*	The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer. Note that amending standard AASB 2015 8 *Amendments to Australian Accounting Standards – Effective Date of AASB 15* has deferred the effective date of AASB 15 to annual reporting periods beginning on or after 1 January 2018, instead of 1 January 2017 for Not-for-Profit entities.	1-Jan-19	The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. Revenue from grants that are provided under an enforceable agreement that have sufficiently specific obligations, will now be deferred and recognised as the performance obligations attached to the grant are satisfied. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.
AASB 2018-4 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Public-Sector Licensors*	AASB 2018-4 amends AASB 15 and AASB 16 to provide guidance for revenue recognition in connection with taxes and Non-IP licences for Not-for-Profit entities.	1-Jan-19	AASB 2018-4 provides additional guidance for not-for-profit public sector licenses, which include: · Matters to consider in distinguishing between a tax and a license, with all taxes being accounted for under AASB 1058; · IP licenses to be accounted for under AASB 15; and · Non-IP, such as casino licenses, are to be accounted for in accordance with the principles of AASB 15 after first having determined whether any part of the arrangement should be accounted for as a lease under AASB 16. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.
AASB 2016-8 *Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities*	AASB 2016-8 inserts Australian requirements and authoritative implementation guidance for not-for-profit-entities into AASB 9 and AASB 15. This Standard amends AASB 9 and AASB 15 to include requirements to assist not-for-profit	1-Jan-19	This standard clarifies the application of AASB 15 and AASB 9 in a not-for-profit context. The areas within these standards that are amended for not-for-profit application include: **AASB 9** • Statutory receivables are recognised and measured similarly to financial assets. **AASB 15** • The 'customer' does not need to be the recipient of goods and/or services; • The "contract" could include an arrangement entered into under the direction of another party; • Contracts are enforceable if they are enforceable by legal or 'equivalent means'; • Contracts do not have to have commercial substance, only economic substance; and • Performance obligations need to be 'sufficiently specific' to be able to apply AASB 15 to these transactions. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.

Note 8.9: AASBs issued that are not yet effective continued

Standard/ Interpretation	*Summary*	*Applicable for annual reporting periods beginning on*	*Impact on public sector entity financial statements*
AASB 16 Leases	The key changes introduced by AASB 16 include the recognition of most operating leases (which are currently not recognised) on balance sheet.	1-Jan-19	The assessment has indicated that most operating leases, with the exception of short term and low value leases will come on to the balance sheet and will be recognised as right of use assets with a corresponding lease liability. In the operating statement, the operating lease expense will be replaced by depreciation expense of the asset and an interest charge. There will be no change for lessors as the classification of operating and finance leases remains unchanged. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.
AASB 2018-8 *Amendments to Australian Accounting Standards – Right of Use Assets of Not-for-Profit entities*	This standard amends various other accounting standards to provide an option for not-for-profit entities to not apply the fair value initial measurement requirements to a class or classes of right of use assets arising under leases with significantly below-market terms and conditions principally to enable the entity to further its objectives. This Standard also adds additional disclosure requirements to AASB 16 for not-for-profit entities that elect to apply this option.	1-Jan-19	Under AASB 1058, not-for-profit entities are required to measure right-of-use assets at fair value at initial recognition for leases that have significantly below-market terms and conditions. For right-of-use assets arising under leases with significantly below market terms and conditions principally to enable the entity to further its objectives (peppercorn leases), AASB 2018-8 provides a temporary option for Not-for-Profit entities to measure at initial recognition, a class or classes of right-of-use assets at cost rather than at fair value and requires disclosure of the adoption. The State has elected to apply the temporary option in AASB 2018-8 for not-for-profit entities to not apply the fair value provisions under AASB 1058 for these right-of-use assets. In making this election, the State considered that the methodology of valuing peppercorn leases was still being developed. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.
AASB 1058 *Income of Not-for-Profit Entities*	AASB 1058 will replace the majority of income recognition in relation to government grants and other types of contributions requirements relating to public sector not-for-profit entities, previously in AASB 1004 *Contributions*. The restructure of administrative arrangement will remain under AASB 1004 and will be restricted to government entities and contributions by owners in a public sector context, AASB 1058 establishes principles for transactions that are not within the scope of AASB 15, where the consideration to acquire an asset is significantly less than fair value to enable not-for-profit entities to further their objective.	1-Jan-19	Grant revenue is currently recognised up front upon receipt of the funds under AASB 1004 *Contributions*. The timing of revenue recognition for grant agreements that fall under the scope of AASB 1058 may be deferred. For example, revenue from capital grants for the construction of assets will need to be deferred and recognised progressively as the asset is being constructed. The impact on current revenue recognition of the changes is the potential phasing and deferral of revenue recorded in the operating statement. The impact of this standard is the deferral of revenue recorded in the operating statement of $198,000 Capital Grants for the construction of an asset.

Note 8.9: AASBs issued that are not yet effective continued

Standard/ Interpretation	*Summary*	*Applicable for annual reporting periods beginning on*	*Impact on public sector entity financial statements*
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. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.
AASB 2018-5 *Amendments to Australian Accounting Standards – Deferral of AASB 1059*	This standard defers the mandatory effective date of AASB 1059 from 1 January 2019 to 1 January 2020.	1-Jan-20 (The State is intending to early adopt AASB 1059 for annual reporting periods beginning on or after 1 January 2019)	This standard defers the mandatory effective date of AASB 1059 for periods beginning on or after 1 January 2019 to 1 January 2020. As the State has elected to early adopt AASB 1059, the financial impact will be reported in the financial year ending 30 June 2019, rather than the following year. The standard is not expected to have a significant impact to Inglewood & Districts Health Service.

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 2018-19 reporting period (as listed below). In general, these amending standards include editorial and references changes that are expected to have insignificant impacts on public sector reporting.

- AASB 2017-6 *Amendments to Australian Accounting Standards – Prepayment Features with Negative Compensation*
- AASB 2017-7 *Amendments to Australian Accounting Standards – Long-term Interests in Associates and Joint Ventures*
- AASB 2018-1 *Amendments to Australian Accounting Standards – Annual Improvements 2015 – 2017 Cycle*
- AASB 2018-2 *Amendments to Australian Accounting Standards – Plan Amendments, Curtailment or Settlement*
- AASB 2018-3 *Amendments to Australian Accounting Standards – Reduced Disclosure Requirements*
- AASB 2018-6 *Amendments to Australian Accounting Standards – Definition of a Business*

Note 8.10: Glossary of terms and style conventions

Actuarial gains or losses on superannuation defined benefit plans

Actuarial gains or losses are changes in the present value of the superannuation defined benefit liability resulting from:

- experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and
- the effects of changes in actuarial assumptions.

Amortisation

Amortisation is the expense which results from the consumption, extraction or use over time of a non-produced physical or intangible asset.

Associates

Associates are all entities over which an entity has significant influence but not control, generally accompanying a shareholding and voting rights of between 20 per cent and 50 per cent.

Comprehensive result

The net result of all items of income and expense recognised for the period. It is the aggregate of operating result and other comprehensive income.

Commitments

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

Current grants

Amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Depreciation

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense reduces the 'net result for the year'.

Effective interest method

The effective interest method is used to calculate the amortised cost of a financial asset or liability and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument, or, where appropriate, a shorter period

Employee benefits expenses

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

Ex gratia expenses

Ex-gratia expenses mean the voluntary payment of money or other non-monetary benefit (e.g. a write off) that is not made either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability, or claim against the entity.

Financial asset

A financial asset is any asset that is:

- cash;
- an equity instrument of another entity;
- a contractual or statutory right:
  - to receive cash or another financial asset from another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- a contract that will or may be settled in the entity's own equity instruments and is:
  - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
  - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Financial instrument

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets or liabilities that are not contractual (such as statutory receivables or payables that arise as a result of statutory requirements imposed by governments) are not financial instruments.

Note 8.10: Glossary of terms and style conventions (continued)

Financial liability

A financial liability is any liability that is:

- A contractual obligation:
  - to deliver cash or another financial asset to another entity; or
  - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or
- A contract that will or may be settled in the entity's own equity instruments and is:
  - a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
  - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

Financial statements

A complete set of financial statements comprises:

- Balance sheet as at the end of the period;
- Comprehensive operating statement for the period;
- A statement of changes in equity for the period;
- Cash flow statement for the period;
- Notes, comprising a summary of significant accounting policies and other explanatory information;
- Comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 Presentation of Financial Statements; and
- A statement of financial position at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of AASB 101.

Grants and other transfers

Transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes. Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

General government sector

The general government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those which are mainly non-market in nature, those which are largely for collective consumption by the community and those which involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

Intangible produced assets

Refer to produced assets in this glossary.

Intangible non-produced assets

Refer to non-produced asset in this glossary.

Note 8.10: Glossary of terms and style conventions (continued)

Interest expense

Costs incurred in connection with the borrowing of funds includes interest on bank overdrafts and short-term and long-term liabilities, amortisation of discounts or premiums relating to liabilities, interest component of finance leases repayments, and the increase in financial liabilities and non-employee provisions due to the unwinding of discounts to reflect the passage of time.

Interest income

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Investment properties

Investment properties represent properties held to earn rentals or for capital appreciation or both. Investment properties exclude properties held to meet service delivery objectives of the State of Victoria.

Joint Arrangements

A joint arrangement is an arrangement of which two or more parties have joint control. A joint arrangement has the following characteristics:

- The parties are bound by a contractual arrangement.
- The contractual arrangement gives two or more of those parties joint control of the arrangement

A joint arrangement is either a joint operation or a joint venture.

Liabilities

Liabilities refers to interest-bearing liabilities mainly raised from public liabilities raised through the Treasury Corporation of Victoria, finance leases and other interest-bearing arrangements. Liabilities also include non-interest-bearing advances from government that are acquired for policy purposes.

Net acquisition of non-financial assets (from transactions)

Purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. It includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

Net result

Net result from transactions/net operating balance Net result from transactions or net operating balance is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets.

Net worth

Assets less liabilities, which is an economic measure of wealth.

Non-financial assets

Non-financial assets are all assets that are not 'financial assets'. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, investment properties, cultural and heritage assets, intangible and biological assets.

Non-produced assets

Non-produced assets are assets needed for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

Non-profit institution

A legal or social entity that is created for the purpose of producing or distributing goods and services but is not permitted to be a source of income, profit or other financial gain for the units that establish, control or finance it.

Payables

Includes short and long term trade debt and accounts payable, grants, taxes and interest payable.

Produced assets

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films, and research and development costs (which does not include the start-up costs associated with capital projects).

Public financial corporation sector

Public financial corporations (PFCs) are bodies primarily engaged in the provision of financial intermediation services or auxiliary financial services. They are able to incur financial liabilities on their own account (e.g. taking deposits, issuing securities or providing insurance services).

Estimates are not published for the public financial corporation sector.

Note 8.10: Glossary of terms and style conventions (continued)

Public non-financial corporation sector

The public non-financial corporation (PNFC) sector comprises bodies mainly engaged in the production of goods and services (of a non-financial nature) for sale in the market place at prices that aim to recover most of the costs involved (e.g. water and port authorities). In general, PNFCs are legally distinguishable from the governments which own them.

Receivables

Includes amounts owing from government through appropriation receivable, short and long term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

Sales of goods and services

Refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income under operating leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

Supplies and services

Supplies and services generally represent cost of goods sold and the day-to-day running costs, including maintenance costs, incurred in the normal operations of the Department.

Taxation income

Taxation income represents income received from the State's taxpayers and includes:

- payroll tax; land tax; duties levied principally on conveyances and land transfers;
- gambling taxes levied mainly on private lotteries, electronic gaming machines, casino operations and racing;
- insurance duty relating to compulsory third party, life and non-life policies;
- insurance company contributions to fire brigades;
- motor vehicle taxes, including registration fees and duty on registrations and transfers;
- levies (including the environmental levy) on statutory corporations in other sectors of government; and
- other taxes, including landfill levies, license and concession fees.

Transactions

Revised Transactions are those economic flows that are considered to arise as a result of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows in an entity such as depreciation where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset.

Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/given free of charge or for nominal consideration) or where the final consideration is cash.

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