26th

ANNUAL REPORT

2020 - 2021

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IDHS AT A GLANCE

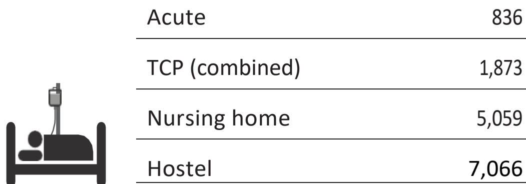
The Inglewood & Districts Health Service (IDHS) is situated in the Loddon Shire, approximately 45 kilometres from Bendigo with its catchment area including the southern half of the Loddon Shire. IDHS serves a population of approximately 5,000 people. The hospital and residential aged care service is located in Inglewood, with community based services also delivered in Wedderburn, Bridgewater, Serpentine, Tarnagulla and Korong Vale.

IDHS was formed on 1 January 1996 by the amalgamation of The Inglewood Hospital, first opened in 1863 and the Inglewood and Districts Community Health Centre Inc, formed in 1977. Inglewood & Districts Health Service is established under Section 13 of the Health Services Act 1988 providing a broad range of services that includes acute, residential aged and primary care services (as well as home nursing) to our catchment population. The Service has:

- 65 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 (only 5 operating due to Covid-19)
- An Urgent Care Centre
- Primary Care Services

IN THE PAST 12 MONTHS

BED DAYS



Acute	836
TCP (combined)	1,873
Nursing home	5,059
Hostel	7,066

Acute bed numbers were reduced from nine to five to avoid sharing facilities during Covid-19.

CHRONIC DISEASES MANAGEMENT PROGRAM

Individual Contacts	514
Allied Health Program	1043
District Nursing	3920
Health Promotion	1872

MEALS

Main meals	36,771
Snacks and Suppers	36,771
Community meals & catering events	4,594

OCCUPANCY

Acute and TCP (bed based)	84%
Nursing home	92.4%
Hostel	96.5%

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
- Speech Pathology
- Transition Care Program
- Urgent Care Centre
- Volunteer Program

RESPONSIBLE MINISTERS

Effective 1 February 2021 the Department of Health and Human Services (DHHS) was separated into two new departments.

The responsible Ministers are:

- The Honourable Jenny Mikakos MP, Minister for Health & Minister for Ambulance Services from 1 July 2020 to 26th September 2020.
- The Honourable Martin Foley MP, Minister for Mental Health from 1 July 2020 until 29th September 2020 and Minister of Health from 26th September 2020 until 30 June 2021.
- James Merlino MP, Minister for Mental Health from 29th September 2020 until 30 June 2021.

Dallas Coghill (Director of Clinical and Community Services), and Daryl Rowley (Nurse Unit Manager) congratulate registered nurses following the completion of their graduate year.

OBJECTIVES

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

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

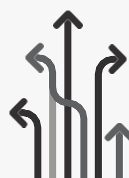
MISSION STATEMENT

Providing quality health services, supporting, and enhancing community wellbeing.

VALUES

Care

Respect



Choice

Equality

BOARD CHAIR AND CEO REPORT

On behalf of the Board, Executive Team, staff, and volunteers, and in accordance with the Financial Management Act 1994, we are pleased to present the Report of Operations for Inglewood & Districts Health Service (IDHS) for the year ending 30th June 2021.

Every effort at IDHS is focused on providing excellent care for our patients, residents and clients, and maintaining a productive relationship with our community. This report details the numerous initiatives undertaken over the past twelve months that have been achieved through the collaboration of our Board, Executive Team, staff, volunteers, and partner organizations.

OUR COMMUNITY

Liaising with our community, including the Loddon Shire, Community Houses in Inglewood and Wedderburn, local Lions Clubs, Men's Sheds, the CFA and other community groups is an important part of what we do. Over the past 12 months by necessity most communication has been undertaken electronically because of the COVID-19 pandemic, and we sincerely appreciate how adaptive our community has been to such new technologies.

Because of the risk factors and health status indicators inherent within our community the focus during 2020/21 has been on prevention and working to empower individuals to improve their own health and wellbeing. To achieve this, especially during COVID-19, IDHS has focused on delivering health promotion, health prevention and health information in a variety of online settings.

The Community Engagement Committee has continued to have an important role in this, although the number of meetings held was reduced because of COVID-19. Representing the towns across the south of the Loddon Shire, the members provide IDHS with feedback and ideas. Unfortunately one such initiative, the Golf Day, held so successfully in 2019, had to be cancelled in 2020 but we remain hopeful of its return later this year.

It would be remiss of us not to mention the cooperation and support of the relatives of and visitors to our patients and residents, who have accepted so readily the changes to visiting arrangements, introduced through necessity but often at short notice.

At the Annual General Meeting in February a well-deserved Life Governorship was awarded to Mrs Betty Higgs in recognition of her voluntary service to IDHS over nearly two decades. Her service started with running the staff canteen and evolved into regularly visiting aged care residents and assisting with meals. All of Mrs Higgs' children, as well as her husband, were born at IDHS and her son Max was a VMO at IDHS for thirty years. A worthy award to a most deserving individual.

OUR STAFF

It is pleasing to report that during 2020/21 IDHS has been able to recruit to all clinical positions and maintain a stable and skilled workforce. We have continued to support the Graduate Registered Nurse program with three nurses completing their graduate year at IDHS during 2020/21. We have also fostered relationships with our regional health services as a means of providing graduates with experience in acute and emergency care. Based on this success the 2021/22 Graduate program has been increased to four graduates.

IDHS has also been able to recruit to full capacity with regard to state enrolled nurses and health care workers, thanks to the availability of traineeships. There are currently two staff members transitioning from health care worker to state enrolled nurse. The District Nursing Team has also managed to maintain its staffing levels over the year and achieved its target number of visits, despite the impact of COVID-19.

Over the past twelve months IDHS has continued to develop its home and community based services. This is in accordance with the Statement of Priorities agreed with the State Department of Health and in accordance with the needs of our demographic profile. It is pleasing to be able to report that speech therapy and drug and alcohol counselling were added to our service list during the year, the former a joint initiative with the East Wimmera Health Service and the Flying Doctor Service. IDHS now employs a staff team of more than 120 individuals, many of whom are also part of local communities across the Shire.

The Allied Health Team of two physiotherapists, one occupational therapist and now a speech therapist undertake comprehensive health reviews and provide support to both patients and residents at IDHS. This team also supports Boort District Health, a successful partnership between the two health services located within the Loddon Shire.

Inglewood & Districts Health Service were finalists in the prestigious 2020 HESTA National Awards in the Allied Health Team Excellence category.

We are delighted to report that in November 2020 the Allied Health and Leisure and Lifestyle teams were finalists in the prestigious 2020 HESTA National Awards in the Allied Health Team Excellence category. The nomination was in recognition of the initiatives introduced to improve the physical and mental health of IDHS residential aged care residents. These included ten-pin bowling, a dance competition and an obstacle course designed to challenge the residents' balance, strength, endurance and writing skills. A video of the HESTA award night can be accessed on hestawards.com.au. A 2020 Olympic Games organized for residents also attracted much resident participation and significant positive media interest.

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

The Community Development Officer has also arranged and hosted a wide variety of community events and presentations, delivered online.

IDHS was again pleased to achieve full accreditation following the annual Food Safety Audit. Some members of the Support Services team have undertaken further training with the aim of further improving patient and resident experience. A highlight for this team was the completion of Dementia Awareness training for non-clinical staff so as to increase their understanding and engagement with our residents with dementia. The Meals on Wheels Program, conducted in partnership with the Loddon Shire, has proven to be an important community service in much demand during the time of COVID-19.

Over the past 12 months IDHS has provided and hosted a range of training and development opportunities for our staff to further develop their knowledge and understanding about working in a rural health service. In most cases staff from other services are invited to join to share the training provided. This further embeds our partnerships across the region.

In 2020/21 IDHS staff attended:

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

IDHS Staff; Eve Toohey and Kara Mamouney-Brown are two of many staff members who have undertaken training and education whilst working at Inglewood & Districts Health Service.

Board Directors are also encouraged to undertake ongoing education and during the past 12 months two IDHS Directors were sponsored to undertake the Australian Institute of Company Directors (AICD) Course. The course is designed to provide Directors with a better understanding of their duties and responsibilities and develop skills to facilitate sound decision making and imparting best governance practices.

The 2020 People Matter Survey and Wellbeing Check report produced a number of indicators that show IDHS in a favorable light. As examples, the percentage of participating staff reporting stress during 2020 was 12%, compared to the comparator group average of 19% and 22% for the State public sector as a whole. 59% of the staff who participated in the survey said work made them feel happy against a comparator rate of 56% and overall public sector rate of 48%. There are still areas for improvement but overall the signs are most encouraging.

OUR PATIENTS AND RESIDENTS

The aim of the Board and staff at IDHS is to continually improve the patient and resident experience at IDHS. Over the past 12 months, in an attempt to reduce the risk of Covid-19 spreading, the number of acute beds was reduced from 9 to 5 with double rooms being turned into single rooms. While the number of acute admissions reduced as a result, there was a corresponding increase in home-based care. Many patients preferred to be treated at home as it offers safety and familiarity and during periods of lockdown, a chance to stay more connected to family. The Transition Care Program functions with three bed based and one community based bed allocation. This program has been well supported by the community during 2020/21, supporting and assisting people to transition back to independence at home following a lengthy hospital stay, and to assess whether remaining at home continues to be a safe and viable option for them

Inglewood & Districts Health Service residents creating artwork during NAIDOC week.

Inglewood & Districts Health Service residents took part in an Olympics program which maintained their activity levels and provided entertainment during periods of visitor restrictions.

Because of the need to restrict internal visiting in residential aged care and the taking of external trips during Covid-19, the Leisure and Lifestyle team, in conjunction with allied health staff, set about organizing a packed program to keep residents involved and entertained. This included the use of video call technology, an expanded hair salon, strength training, a week long Olympics carnival where residents enjoyed playing bowls, golf and table tennis, and special occasions like Australia Day, Valentine's Day, Book Week, Pink Up Your Town as well as the normal birthday Easter and Christmas celebrations. A video of these events is available, and it is a joy to watch.

GOVERNANCE, BOARD OF DIRECTORS AND BOARD SUB-COMMITTEES

On 1st July 2020 we welcomed Con Georgakas, Sue Hurly and Jolene Morse to the Board. IDHS is fortunate in being able to attract individuals with the skills needed to provide leadership and governance to the health service whilst also maintaining local knowledge and links. On the 30th of June we farewelled Vanessa Hicks, and we sincerely thank her for her efforts on behalf of IDHS over nearly six years as a Director. We welcome Ann-Maree Davis to the Board, effective from 1st July 2021.

During the year the Board resolved to split the function of the former Audit Committee into separate Audit and Risk and Finance committees. The functions of the Audit and Risk Committee will be primarily to oversee the financial reporting process, IDHS's system of internal controls, to monitor the annual external audit and to ensure compliance with the relevant laws and regulations. The Finance committee is tasked with overseeing the preparation of the annual budget, monitoring actual against budgeted performance and considering and recommending ways to improve efficiency.

The current committees of the Board and their respective Chairs are as follows:

- Audit and Risk - (Jolene Morse);
- Clinical Governance (Robert Porter);
- Community Engagement - (Ian Marshall);
- Finance - (Vacant);
- Future Planning and Collaboration - (Michael Oerlemans)
- People, Culture and Remuneration - (Michael Oerlemans)

During 2021/21 we were fortunate to have a number of community members who served on our Board sub-committees: Annette Robertson on Clinical Governance, Lorraine Jackson on Audit and Risk, Paul Davis, Graeme Morse, Robyn Vella, Ron Heenan and Colleen Condliffe on the Community Engagement Committee. We also thank Andrew Chittenden, who has recently had to resign as independent Chair of the Audit and Risk committee because of work commitments. We sincerely thank each of them for their assistance and commitment to IDHS.

Towards the end of 2020/21, and after much planning and collaboration, the Board recommended the adoption of IDHS Delivering Better Care Strategic Plan 2021-24 to the Department of Health. The plan was put together with the assistance of an external consultant and is based on objective data.

The research indicated that IDHS has some unique features and challenges, namely;

- An ageing population;
- A mix of wealth and disadvantage;
- Higher than average rates of disadvantaged children and family violence;
- Higher than average rates of chronic diseases and mental health issues;
- Higher than average smoking rates, and;
- A lack of public transport options.

The plan is based around a number of bold strategic goals, and once it has received Ministerial approval it will be available for viewing on the IDHS website.

Over the past twelve months the Board of Directors has also approved a number of important policies, namely the IT Disaster Recovery Plan, the Business Continuity Management Framework, the Integrity Governance Framework Tool and Action Plan, the Cultural Diversity Plan, the Loddon Mallee Health Network Joint Venture Agreement, and adopted Convene, a secure Board meeting software tool that facilitates face-to-face meetings from disparate locations.

IDHS is represented on a number of health service groups across the greater region, including the Loddon Murray Health Network Partnership and the Buloke, Loddon and Gannawarra Health & Wellbeing Executive Network. Such groups are vital to ensure that resources are not duplicated and are directed towards those areas of greatest need, based on objective data.

With regard to finance, the departure of the Finance Manager late in the year resulted in a contractual arrangement with Bendigo accounting firm AASB, which is experienced in providing similar financial reporting services to a number of small rural health services. It is pleasing to be able to report that IDHS made an operating (or Statement of Priorities) surplus of just under $152k for the year, around $274k better than anticipated. Last year IDHS recorded a $94k deficit. The 2020/21 result was aided by a Departmental sustainability grant, but also the result of responsible financial management, for which all staff can be pleased with. More detail can be obtained from the audited financial accounts included within this Annual report.

OUR SERVICE IMPROVEMENTS

We are planning to construct a community gymnasium on the IDHS hospital site and have submitted a funding application to the Department for the $1.5m it will take to build. Such a facility, if constructed, will complement our developing range of lifestyle and rehabilitation programs.

We were pleased to receive a Departmental commitment of $200k to construct a storage facility in support of the Leisure and Lifestyle program during the year. Planning work for this project is currently underway and we anticipate that by this time next year the storage facility will be fully operational. A grant of $45k was also received from the Department to construct a sensory garden for the enjoyment of aged care residents.

Funding to complete the installation of LED lighting throughout IDHS has also been received via the Victorian Health Building Authority (VHBA), $72k for the purchase of essential clinical equipment and $95k for the purchase of 35 split system air conditioning units. Both a Business Continuity Management Framework and IT Disaster Recovery documentation have also been prepared.

The installation of Kronos payroll software has simplified staff salaried processing arrangements as well as helping to reduce errors and enabling payroll processing and reports to be produced in a more timely way.

THANK YOU

In conclusion, we would like to pass on our sincere thanks to the many groups and individuals who provide significant support to our health service: our staff, volunteers, medical practitioners, contractors, and all three levels of government. We continue to appreciate the support and assistance of the Loddon Shire as well as that received from the Victorian Department of Health, from both their regional office based in Bendigo and their central office in Melbourne as well as the staff from the Commonwealth Department of Health.

"Excellence in health care now and the future."

Michael Oerlemans

Board Chair

Greg Pullen

Interim Chief Executive Officer

KEY PERSONNEL AS AT JUNE 30, 2021

Mrs. Tracey Wilson
Chief Executive Officer
Resigned June 2021
Dip App Sc (Dental Therapy), MBA (Human Resources) 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
Resigned April 2021
Bachelor of Commerce

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

Mrs. Kellie Baines
Quality Operations Coordinator
Resigned November 2020
Diploma Business Management

Mr. David Cripps
Support Services Manager
Certificate 3 Hospitality (Commercial Cookery), AFHS Food Safety Supervisor

INTERIM CEO AS AT 21 JULY 2021

Mr. Greg Pullen

VISITING MEDICAL OFFICERS

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

Dr Hadi Rafi
Visiting Medical Officer
MBBS

CORPORATE GOVERNANCE

BOARD OF DIRECTORS AND PRINCIPAL OFFICER AS AT 30 JUNE 2021

Board Chair	**Mr. Michael Oerlemans**
Deputy Board Chair	**Robert Chamberlain**
Board Directors	**Mr. Con Georgakas** **Mrs. Vanessa Hicks** **Mrs. Judith Holt** **Ms. Sue Hurly** **Mr. Ian Marshall** **Mrs. Jolene Morse** **Mr. Robert Porter** **Mr. Greg Westbrook**
Independent Community Representatives Audit and Risk Committee	**Chair Mr. Andrew Chittenden (appointed November 2018)** **Mrs. Lorraine Jackson (appointed July 2019)**
Clinical Governance Committee	**Mrs. Annette Robertson**
Auditors	**Victorian Auditor General's Office Agent - RSD (External)** **AFS Bendigo (Internal)**

ORGANISATIONAL CHART

Board of Directors
Chief Executive Officer
Executive Assistant/ Board Secretary
Office of the CEO
Strategy Planning &
Communications & Marketing
Director of Clinical & Community Services
Community Services
Allied Health
Nurse Unit Manager
Aged Care
Acute Urgent
Finance Manager
Accounting Systems/Services Economic Analysis Budget and Controlling
Procurement/Asset Maintenance
External Financial Services
Accounta
Director Medical Services
Visiting Medical Officers (VMO)
Quality Operations Coordinator
Quality & Accreditati
Human Resources Recruitment Staff Contracts Performance Management
Risk/Emergency Security Management
Occupational Health & Safety
Support Services Manager
Catering
Maintenance
Environmental Services

COMMITTEE ATTENDANCE

Board Directors	Board of Directors	Clinical Governance	Finance	Audit & Risk	Community Engagement	Future Planning & Collaboration	People, Culture & Remuneration
Michael Oerlemans *(Board Chair)*	8/9	2/3	-	-	-	1/1	3/3
Robert Chamberlain *(Deputy Board Chair)*	9/9	-	7/7	4/5	1/4	-	1/1
Con Georgakas	7/9	4/4	-	1/1	-	1/1	-
Vanessa Hicks	6/9	4/4	-	-	-	-	1/2
Jude Holt	9/9	-	1/1	1/1	3/4	-	3/3
Ian Marshall	7/9	-	-	6/6	1/1	1/1	-
Jolene Morse	9/9	-	-	6/6	0/1	0/1	-
Sue Hurly	8/9	-	-	-	-	-	3/3
Robert Porter	9/9	3/4	7/7	-	-	-	-
Gregory Westbrook	9/9	1/1	-	5/6	-	1/1	-

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

Jude Holt, Board Director and previous Board Chair.

BOARD MEMBERS AS AT JUNE 30, 2021

Michael Oerlemans
Board Chair
Re-appointed 1 July 2019

Robert Chamberlain
Board Director
Appointed 1 July 2019

Con Georgakas
Board Director
Appointed 1 July 2020

Vanessa Hicks
Board Director
Re appointed 16 February 2016
Retired 30 June 2021

Sue Hurly
Board Director
Appointed 1 July 2020

Jude Holt
Board Director
Re-appointed 1 July 2021

Ian Marshall
Board Director
Re-appointed 1 July 2020

Jolene Morse
Board Director
Appointed 1 July 2020

Robert Porter
Board Director
Re- Appointed 1 July 2021

Gregory Westbrook
Board Director
Re-appointed 1 July 2018

BOARD DIRECTORS APPOINTED AS AT 1 JULY 2021

Ann-Maree Davis
Board Director

STATEMENT OF PRIORITIES 2020-2021

PART A

Strategic Priorities	IDHS Strategy and Outcome
Maintain a robust COVID 19 readiness and response which includes testing for community and staff and the vaccine immunisation rollout.	IDHS has a well-developed Pandemic Plan that is leading the response to Covid 19. IDHS has provided our community with opportunity to access testing though our service. IDHS has been proactive in rolling out our aged care vaccination program by developing strong relationships with larger regional hospitals.
Engage with your community to address the needs of patients, especially the vulnerable Victorians whose care has been delayed due to the pandemic and provide the necessary catch-up care to support them to get back on track.	IDHS partnered with Bendigo Community Health Services (BCHS) to implement the High Risk Accommodation Response (HRAR) project to ensure people at greatest risk of COVID -19 infection were supported to embed infection prevention measure inclusive of vaccination. IDHS has strengthened its response to Telehealth providing various virtual and telephony appointments to the community. IDHS has been able to stay engaged with the community via these platforms.
As providers of care, respond to the recommendations of the Royal Commission into Victoria's Mental Health and the Royal Commission into Aged Care Quality and Safety	IDHS has been leaders in the Loddon region providing Mental Health support to the LGA through our Integrated Health Promotion Strategy. IDHS remains an active member of the Healthy Minds committee. IDHS has increased the service delivery in Mental Health in our region. The Aged Care Royal Commission handed down 148 recommendations in its final report. IDHS has taken a practical approach in implementing all legislative changes. New processes have been implemented to ensure IDHS meets the additional reporting requirements through My Aged Care, and VICNISS.
Develop and foster your local health partner relationships, which have been strengthened during the pandemic response, to continue delivering collaborative approaches to planning, procurement, and service delivery at scale. This extends to health care through shared expertise and workforce models, virtual care, co-commissioning services and surgical outpatient reform to deliver improved patient care through greater integration.	IDHS is an active participant in the Loddon Health Partnership of Bendigo Health Castlemaine Health, Maryborough, Heathcote, and Boort Districts Health. The Key priorities identified include improvements in mental health, telehealth, workforce planning and training.
Initiatives to support Aboriginal Cultural Safety	IDHS are in the process of sourcing a Cultural Awareness e learning module. IDHS has embedded acknowledgement of country statements for all meetings. IDHS also displays and acknowledgement of country statement and Aboriginal and Torres Straight Island Flags in reception.

PART B

HIGH QUALITY AND SAFE CARE

Key performance indicator	Target	Actual
Infection prevention and control		
Compliance with the Hand Hygiene Australia program	83%	92.1%
Percentage of healthcare workers immunised for influenza	90%	98%
Patient experience		
Victorian Healthcare Experience Survey – percentage of positive patient experience outcomes.	95%	Achieved
Victorian Healthcare Experience Survey – percentage of positive patient responses to questions on discharge care	75%	Compliant

STRONG GOVERNANCE LEADERSHIP AND CULTURE

The 2020 People Matter Survey was reduced in size because of the negative impact that Covid-19 had on staff workloads. A total of 59 staff participated in the survey, and an action plan responding to the results was produced. During the year the IDHS Executive also developed an Integrity Governance Assessment tool as a means of evaluating the four pillars of integrity management – Employment Principles and Personnel; Procurement, Contract and Project management; Finance and Governance.

Inglewood & Districts Health Service residents were among the first Victorians to be fully vaccinated against COVID-19.

EFFECTIVE FINANCIAL MANAGEMEMT

Key performance indicator	Target	Actual
Finance		
Operating result ($m)	-0.120	+0.141
Average number of days to pay trade creditors	60 days	46 days
Average number of days to receive patient fee debtors	60 days	59 days
Adjusted current asset ratio	0.7 or 3% improvement from health service base target	1.02
Actual number of days with available cash, measured on the last day of each month	14 days	47 days
Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June	Variance ≤ $250,000	$261,000

	2021 ($)	2020 ($)	2019 ($)	2018 ($)	2017 ($)
***Operating Result**	**141,057**	**(79,093)**	**22,452**	**551,770**	**101,129**
Total Revenue	8,836,433	8,225,639	8,167,596	7,744,419	7,002,950
Total Expenses	(9,595,085)	(9,122,188)	(8,534,096)	(7,790,383)	(7,642,677)
Net Results from Transactions	**(758,652)**	**(896,549)**	**(366,500)**	**(45,964)**	**(639,727)**
Total Other Economic Flow	119,283	2,916	(42,702)	(14,921)	(6,392)
Net Result	**(639,369)**	**(893,633)**	**(409,202)**	**(60,885)**	**(646,119)**
Total Assets	18,116,016	18,678,366	17,542,450	13,328,671	13,201,994
Total Liabilities	6,507,837	6,535,005	4,307,456	3,423,400	4,130,903
Net Assets/Total Equity	**11,608,179**	**12,143,361**	**13,234,994**	**9,905,271**	**9,071,091**

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

	2021 ($)	2020 ($)	2019 ($)	2018 ($)	2017 ($)
***Net Operating Result**	**141,057**	**(79,093)**	**22,452**	**551,770**	**101,129**
Capital and Specific Items					
Capital Purpose Income	54,507	110,982	272,030	227,732	94,921
COVID-19 State Supply Arrangements – Assets received free of charge or for nil consideration under State Supply	4,569	8,799	-	-	-
State Supply items consumed up to 30 June 2021	(4,569)	(8,799)	-	-	-
Expenditure for Capital Purpose	(11,758)	(38,715)	(9,784)	(59,911)	(69,362)
Assets provided free of charge	-	-	-	-	-
Assets received free of charge	-	-	-	-	-
Depreciation and Amortisation	(908,023)	(921,066)	(634,965)	(757,856)	(766,415)
Expenditure for Capital Purpose		-	-	-	-
Finance Costs	(34435)	-	(16,233)	(7,699)	-
Net Result from Transactions	(758,652)	(893,633)	(366,500)	(45,964)	(639,727)

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

PART C

Funding Type	Activity
Small Rural	
Small Rural Acute	5
Small rural residential care	12,656

Small Rural	2020-2021 Activity Achievement	Units
Small rural Primary Health and HACC		
Nursing	3057	Service Hours
Counselling Casework	710	Service Hours
Physiotherapy	187	Service Hours
TOTAL	**3,954**	

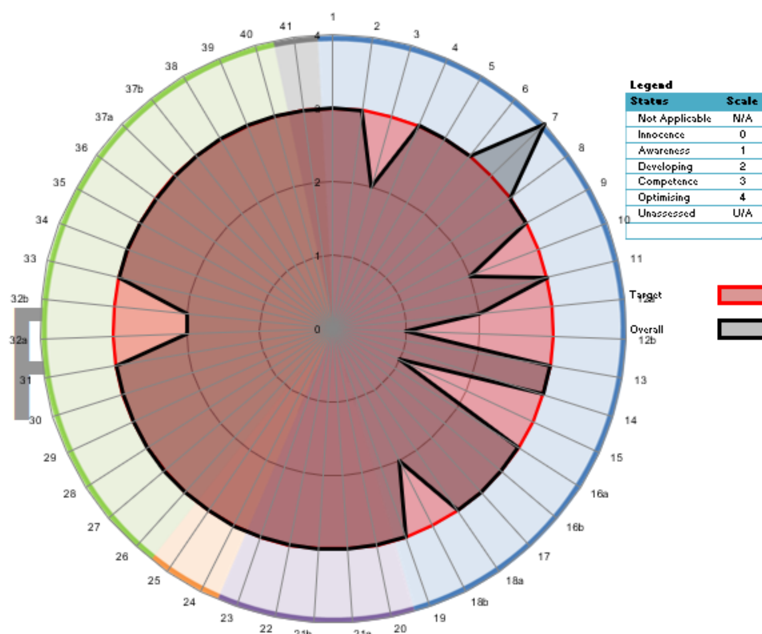
Inglewood & Districts Health Service Allied Health Assistant Karen McCrann-Peters provides strength training sessions for members of the community.

AMAF ASSESSMENT

The following sections summarise Inglewood & Districts Health Service assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the DTF website:

https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability- framework

Inglewood & Districts Health Service's target maturity rating is 'competence', meaning systems and processes fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.



Leadership and Accountability (requirements 1-19)

Inglewood & Districts Health Service has met its target maturity level under most requirements within this category. Inglewood & Districts Health Service did not comply with some requirements in the areas of resourcing and skills, allocating asset management responsibility, monitoring asset performance, asset management system performance and evaluation of asset performance

Planning (requirements 20-23)

Inglewood & Districts Health Service has met its target maturity level in this category

Acquisition (requirements 24 and 25)

Inglewood & Districts Health Service has met its target maturity level in this category.

Operation (requirements 26-40)

Inglewood & Districts Health Service has met its target maturity level under most requirements within this category. Inglewood & Districts Health Service did not comply with some requirements in the areas of maintenance of assets.

Disposal (requirement 41)

Inglewood & Districts Health Service has met its target maturity level in this category.

ENVIRONMENTAL PERFORMANCE REPORT

This is the first year that IDHS has started collecting and reporting on its resource usage and environmental impact, and some retrospective data is not available. Next year all knowledge gaps should be filled. IDHS is an environmentally conscious organisation and has taken steps to reduce its water consumption, electricity usage and LPG intake over the past 12 months, as the following table indicates;

Expenditure

	2019-20	2020-21	Change from previous year
Electricity	$62	$46	-26.80%
Liquefied Petroleum Gas	$42	$30	-29.50%
Potable Water	$18	$14	-24.70%
TOTAL	**$122**	**$90**	**-25.25%**

Electricity usage per occupied bed day reduced by 26.8% between 2019-20 and 2020-21 assisted by the installation of solar panel on the 8th February 2020. Water consumption per occupied bed day has reduced over the same period by 24.8% thanks to a combination of more efficient usage and water harvesting. The reduction in LPG cost of 16.07% per occupied bed day does not look as impressive but looks more so when the average price increase of 8% is taken into account.

Environmental impacts & energy use

	2018-19	2019-20	2020-21
Energy use			
Electricity (MWh)	340	301	214
Liquefied Petroleum Gas (kL)	41	71.07	59.64
Carbon emissions (CO2e(t))			
Electricity	0.364	0.307	0.21
Liquefied Petroleum Gas	0.064	0.111	0.09
Total emissions	**0.428**	**0.418**	**0.30**
Water use (millions litres)			
Potable Water	5	5	7.43

Factors influencing environmental impacts

	2018-19	2019-20	2020-21
Floor area (m2)	3,142	3,142	3,142
Separations	171	147	72
In-Patient Bed Days	1,628	1,192	770
Aged Care Bed Nights	12,577	12,387	12,216

Benchmarks 2020-21

	Average for peer group	Your value	% above/ below ave.
Carbon emissions			
CO2e(t) per m2	0.12	0.07	-43%
CO2e(t) per OBD	0.05	0.02	-66%
CO2e(t) per Seps	1.32	2.92	121%
Water use			
kL per m2	1.23	2.36	92%
kL per OBD	0.5	0.57	14%
kL per Seps	13.93	103.19	641%
Expenditure rates			
Total utility spend ($/m2)	32	18.8	-40.70%
Elec($/kWh)	0	0.21	0.80%
Potable Water($/kL)	3	1.82	-37.40%
LPG($/kL)	561	497.49 -	-10.06%
Additional measures (not included in benchmarking chart)			
Total utility spend ($/Separations)		$820.52	
Total utility spend ($/In-Patient Bed Days)		$76.72	
Total utility spend ($/Aged Care Bed Nights)		$4.84	

General Notes:

1. Information in this report is sourced from data provided by retailers and in some cases, data manually uploaded by health services into Eden Suite. Data has not been externally validated. All annual values represent a year ending 30 June
2. Emissions are calculated using the carbon factors for the year in which the emissions were generated. For health services provided with energy (electricity and steam) under the co-generation ESA (energy services agreement) carbon factors provided by the energy retailer are used.
3. Electricity consumption values exclude line losses; some energy retailers include losses in reported values.
4. Occupied bed days (OBD) include both inpatient and aged care data, unless stated otherwise.

HUMAN RESOURCES AND STAFF DEVELOPMENT

STAFF PROFESSIONAL DEVELOPMENT

IDHS encourages and supports the personal and professional development of staff through online learning and onsite or external workshops and seminars. This has been limited this year due to COVID-19. All staff have completed their internal online training which is pleasing as this ensures we are delivering the critical elements of high level quality care and services to our patients, clients, and residents. IDHs also continues to support our clinical staff through the Graduates program across three areas with in IDHS for 2020/21 year. Each Graduate is working for a 12 month period across IDHS departments including Aged Care and Hostel. Opportunities are provided for staff to grow and learn, by taking on new and different roles whenever an opportunity arises.

Our learning environment is enhanced by the presence of trainees, Nursing, Personal Care Worker (PCW), Allied health students on clinical placements have been limited over the 2021 period due to COVID-19 restraints.

Staff wellbeing has been at the forefront across the 2020/21 year especially since the COVID-19 pandemic has come into play across our health organisation early 2020. IDHS management have been very proactive to ensure all staff are aware of our two main providers of EAP, and also been running a number of health and wellbeing events internally to ensure all staff have an opportunity to de brief and work through any concerns they have over this time.

Some events such as staff luncheons, recognizing COVID champions, Guest speaker about mental health, regular Huddle meetings fortnightly and managers emailing directly to staff on occasions when a task has been recognized as excellence. Staff wellbeing phones by Management team on a regular basis is also a way of ensuring that staff can talk one on one.

RECRUITMENT

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

GENDER EQUALITY, DIVERSITY INCLUSION & BELONGING

As a Victorian Public Sector entity, IDHS is working towards the implementation of the objectives set out in the Gender Equality Act 2020. In April 2021, we have established an internal working group to begin data collection for the gender equity workforce audit. Preparation also began on the implementation of a gender equity action plan that includes establishing a process for gender impact assessments, ensuring all IDHS services, programs and procedures promote gender equality by meeting the needs of women, men and gender diverse people.

Labour category	June – Current Month FTE		June - YTD FTE	
	2020	2021	2020	2021
Nursing	25.27	25.83	25.43	27.3
Administration and clerical	7.40	6.20	5.27	6.83
Medical support	9.00	8.65	1.19	8.92
Hotel and allied services	13.08	14.62	23.56	12.94
Medical officers	0.10	0.05	0.05	0.10
Ancillary staff (Allied Health)	7.05	8.45	5.14	9.95
Total	**61.90**	**63.80**	**60.64**	**66.04**

OCCUPATIONAL HEALTH AND SAFETY

OCCUPATIONAL VIOLENCE STATISTICS 2020 – 2021

IDHS monitors the number and severity of incidents reported through the VHIMS system monthly through our WHS (Workplace Health and Safety) meetings. This is reported to the Executive Team and Board of Management through reporting. If the number or severity of cases is at a level above tolerance, this is further discussed to ensure mitigation strategies are addressing and correcting the concern to reduce recurrence. In the 2020-2021 year, there have been no issues that have not been addressed or risks mitigated. Also, in the year a new IDHS System / Plan 2020/2021 has been created to ensure IDHS is following all priorities the Organisational strategy across Occupational and Health and Safety.

OCCUPATIONAL HEALTH & SAFETY

IDHS has a full team of Occupational Health and Safety officers and they are all fully trained.

WORK COVER AND OCCUPATIONAL HEALTH AND SAFETY

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

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

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 violence incidents and reporting	2021	2020	2019
1. WorkCover accepted claims with an occupational violence cause per 100 FTE	0	0	1.6
2. Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	0	0	8.78
3. Number of occupational violence incidents reported	7	10	11
4. Number of occupational violence incidents reported per 100 FTE	11	16.16	17.61
5. Percentage of occupational violence incidents resulting in a staff injury, illness, or condition	0	0	9.09%

INCIDENTS OF BULLYING

IDHS has continued to enhance its progress with the prevention of Bullying across the organisation. The “Know better Be Better” framework, was continued across all teams within IDHS, with an overarching pledge by the management and staff. (See below).

THE PLEDGE

We, the Executive, and staff team pledge to:
Building a workplace with a positive culture that is free from bullying, harassment, and discrimination
Respecting others as equals
Calling out inappropriate behaviour
Minimising risks and responding well to incidents
Supporting a diverse and inclusive workforce
Supporting an opportunity to learn and providing resources to perform roles safely
Preventing and responding to inappropriate behaviour
Our leaders will:
Model our organisation’s values in their own behavior
This new framework has provided all management and staff with an opportunity to work together and build on preventing these types of behaviours across IDHS.

ACCREDITATION

IDHS completed the National Safety & Quality Health Service Assessment in April 2019 with full compliance. It was also noted by the assessors in the summation, that IDHS actively seeks the input, participation, and engagement of our community to meet these standards. As a result of the on site assessment, IDHS achieved a MET rating for all applicable actions in all eight (8) standards and achieved Full Accreditation for three years, with no requirement for follow up assessment, a significant achievement for a small rural health service.
IDHS also completed the Commonwealth Aged Care Accreditation Standards assessment in June 2019, with full compliance, and again, no recommendations for IDHS to review into the future. IDHS continues to review its compliance and opportunities to enhance our services through our ongoing auditing and service review.
IDHS has also successfully achieved full compliance of the Food Safety Standards following the annual audit for 2021. This is a great achievement for eh team in our kitchen who provide nutritious and tasty meals and snacks for our residents and patients throughout the year.

DIRECTOR CLINICAL AND COMMUNITY SERVICES

ACUTE CARE

Inglewood & Districts Health Service operates an 8-bed acute inpatient service and a 2-bay Urgent Care Centre. During Covid the number of acute beds has been reduced to five to avoid room sharing. The Acute and Urgent Care wards continue to provide exceptional care options for the community of Southern Loddon. A registered nurse who holds advanced life support accreditation is available 24 hours a day, seven days a week with support from a General Practitioner (GP) service either in Inglewood or Wedderburn. The General Practitioner/Visiting Medical Officer (VMO) service is available on call after hours. This service provides support to the nursing staff to ensure the best possible care is always delivered.
Inglewood and Districts Health Service continues to foster working relationships with the local Ambulance Service, Bendigo Health, and other regional health services through attendance at working groups, networks, and combined training programs.

TRANSITIONAL CARE PROGRAM

The Transitional Care Program provides a supportive environment for patients who have overcome their acute episode of care, however, need additional support transitioning back to either their home or transitioning to the next phase in their life into residential care. The Transitional Care Program is a goal orientated, time limited and therapy focused program. The Inglewood and Districts Transitional Care Program collaborates to provide a holistic approach to care with input relating to ongoing management and support from the client, their representatives, medical officers, and allied health professionals such as physiotherapists and occupational therapists working together 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 and community care programs.

Inglewood & Districts Health Service provides a holistic approach to aged care with the multidisciplinary support of allied health professionals .

AGED CARE SERVICES

Inglewood and Districts Health Service provide thirty-five (35) aged care beds within our service. The configuration of the residential care beds comprises of fifteen (15) Nursing Home (high care) beds and twenty (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 monthly 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 Service occupancy for both the Hostel and Nursing Home have remained greater than 95% throughout the year.

COMMUNITY PROGRAMS

Inglewood & Districts Health Service continues to evolve and grow with the needs of our community. IDHS works in collaboration with our community to ensure we deliver appropriate care for our clients. Inglewood and District Health Services continues to strengthen our partnerships within the community with the delivery of services such as physiotherapy, occupational therapy, diabetes education, cardiac rehabilitation, respiratory management including asthma and COPD education. IDHS in partnership with the Royal Flying Doctors and East Wimmera Health Service has been able to deliver speech therapy services to children from 0-12 across the Loddon and Buloke Shires.
Throughout 2020-21 IDHS has embraced virtual platforms to deliver services, with significant uptake across our strength training programs along with the delivery of telehealth programs for Diabetes Education, Counselling Services and our Cardiac Rehabilitation programs.

The Inglewood & Districts Health Service Water Aerobics Program was held at Wedderburn and Inglewood pools during the summer of 2020/21 to promote health and wellbeing in the community.

HEALTH PROMOTION

Inglewood and Districts Health Service significantly increased our focus on community engagement and with this focus have delivered numerous Health Promotion programs. Inglewood & Districts Health Service Health Promotion priorities align with the Loddon Shire Municipal Health Plan and as an organisation we have focused on increasing physical activity, healthy eating, reducing tobacco use and improving mental health of our community.

IDHS overarching strategy regarding health promotion has been to ensure that we as a community make the right choices relating to exercise and diet along with providing opportunities for discussion regarding health issues such as suicide, depression, and anxiety. IDHS has been able to remain connected with our community with greater emphasis on our social media platforms. IDHS has ensured that our health promotion messaging continued over the past twelve months with various programs and health messaging being delivered through our social media platforms.

DISTRICT NURSING

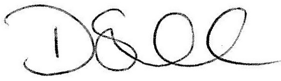
Inglewood and District Health Service continues to provide district nursing services to the community 6 days a week. IDHS district nursing team provides several programs tailored to the needs of the community. Our district nurses are actively involved in the coordinated client care through a multidisciplinary approach, working closely with the allied health team to deliver care that is tailored to the needs of each individual client

Inglewood & Districts Health Service District Nursing Team Michelle Kapakoulakis, Pat Catto and Noel Pianto.

VOLUNTEER TRANSPORT

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

Finally, I would like to acknowledge and thank all staff at Inglewood & Districts Health Service. This year has been extremely busy with our service delivering exceptional care and programs. The past 12 months has been extremely challenging for all the staff at Inglewood and Districts Health Service, however they continue to provide a professional, person centred standard of care for the community we serve.



Dallas Coghill
Director Clinical and Community Services

Volunteers make an outstanding contribution to Inglewood & Districts Health Service. Their service is highly valued by all residents and staff.

RECOGNITION OF STAFF AND VOLUNTEER SERVICE

Inglewood& Districts Health Service Tenure Certificates were provided to the following staff at the Annual General Meeting held in February 2021:

FIVE YEARS SERVICE

Gail Clark
Emma Gartside
Leanne Healy
Jodie Horan
Kara Mamouney-Brown
Kerrin McLeish
Serena Rothwell
Jennifer Sanderson
Cheryl Ugle
Deborah Williams
Jessica Zimmer

TEN YEARS SERVICE

Bethany Takakis

FIFTEEN YEARS SERVICE

Louise Lamprell

TWENTY YEARS SERVICE

Mandy Fry
Cheryl Green

THIRTY YEARS SERVICE

Ann Boulton

Deborah Williams (5 Years) Louise Lamprell (15 years) and Ann Boulton (30 years) receiving their service awards in February 2021

VOLUNTEERS RECOGNISED BY IDHS AT 2020 AGM

Volunteer Drivers

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

Inglewood and District Health service complies with the Local Jobs First Act (2003). 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.

PUBLIC INTEREST DISCLOSURE ACT 2012

Inglewood & Districts Health Service is committed to the aims and objectives of the Public Interest 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 2020 IDHS replaced all lighting with LED lighting, improving the efficiency within the health service and benefiting the environment.

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

ADDITIONAL INFORMATION

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

PECUNIARY INTERESTS

Members of the Board 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 beneficiaries.

DECLARATION IN REPORT OF OPERATIONS

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

There are no known price changes that have occurred during the 2020/21 financial year.

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

There was one ex gratia payment made to an Executive during the 12 month period.

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

There were no consultants engaged under $10,000.00. One consultant, TAG Health, was paid $10,000.00 to facilitate the Strategic Plan.

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 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 2020/2021.

SAFE PATIENT CARE ACT 2015

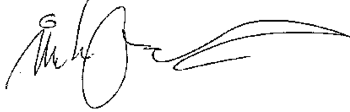
Inglewood & Districts Health Service has no matters to report in relation to its obligations under section 40 of the Safe Patient Care Act 2015

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

ATTESTATIONS

Financial Management Act

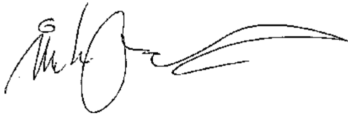
I, Michael Oerlemans, on behalf of the Responsible Body, certify that Inglewood & Districts Health Service has complied with the applicable Standing Directions of the Minister for Finance under the Financial Management Act 1994 and Instructions.



Michael Oerlemans *Board Chair*
Inglewood & Districts Health Service, 26/10/2021

Financial Management Compliance Attestation

I, Michael Oerlemans, 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.



Michael Oerlemans *Board Chair*
Inglewood & Districts Health Service, 26/10/2021

Data Integrity

I, Greg Pullen, 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.

Greg Pullen *Interim CEO*
Inglewood & Districts Health Service, 26/10/2021

ATTESTATIONS

CONFLICT OF INTEREST

I, Greg Pullen, 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.

Greg Pullen *Interim CEO*
Inglewood & Districts Health Service, 26/10/2021

Integrity Fraud and Corruption

I, Greg Pullen, 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.

Greg Pullen *Interim CEO*
Inglewood & Districts Health Service, 26/10/2021

Compliance with Health Purchasing Victoria (HPV) health purchasing policies

I, Greg Pullen, 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.

Greg Pullen *Interim CEO*
Inglewood & Districts Health Service, 26/10/2021

Business as usual expenditure (ex GST)	$309,903.00

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.

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LIFE GOVERNORS AS AT 30 JUNE 2021

12.06.1990	Mr. J. Murnane
12.06.1990	Mrs. A. Leach
21.06.1989	Mrs. K. Weston
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
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
17.12.2019	Dr. S Issa
17.12.2019	Mrs. Carol Gibbins
17.12.2019	Mr. Laurie May
18.02.2021	Mrs. Betty Higgs

Mrs. Betty Higgs IDHS Life Governor, appointed 18 February 2021

Independent Auditor's Report

VAGO
Victorian Auditor-General's Office

To the Board of Inglewood & Districts Health Service

Opinion	I have audited the financial report of Inglewood & Districts Health Service (the health service) which comprises the: • balance sheet as at 30 June 2021 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including significant accounting policies • board director's, chief executive officer's and chief finance officer's declaration. In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Board's responsibilities for the financial report	The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report	As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the health service's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board • conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the health service's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the health service to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
7 October 2021

Dominika Ryan
as delegate for the Auditor-General of Victoria

Financial Statements

Financial Year ended 30 June 2021

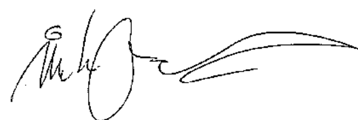
Board member's, accountable officer's, and chief finance & accounting officer's declaration

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 2021 and the financial position of Inglewood & Districts Health Service at 30 June 2021.

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 20 September 2021.

Board member	**Accountable Officer**	**Chief Finance & Accounting Officer**
		
Mr Michael Oerlemans	Mr Greg Pullen	Mr Andrew Arundell
Chair	Interim Chief Executive Officer	Chief Finance & Accounting Officer ontract
Inglewood	Inglewood	Inglewood
20 September 2021	20 September 2021	20 September 2021

Inglewood & Districts Health Service
Comprehensive Operating Statement
For the Financial Year Ended 30 June 2021

	Note	Total 2021 $	Total 2020 $
Revenue and income from transactions			
Operating activities	2.1	8,820,437	8,181,407
Non-operating activities	2.1	15,996	44,232
Total revenue and income from transactions		**8,836,433**	**8,225,639**
Expenses from transactions			
Employee expenses	3.1	(7,064,915)	(6,631,965)
Supplies and consumables	3.1	(453,370)	(501,071)
Finance costs	3.1	(34,435)	(7,496)
Depreciation	3.1	(908,023)	(923,718)
Other administrative expenses	3.1	(790,400)	(705,337)
Other operating expenses	3.1	(341,942)	(352,601)
Other non-operating expenses	3.1	(2,000)	-
Total expenses from transactions		**(9,595,085)**	**(9,122,188)**
Net result from transactions - net operating balance		**(758,652)**	**(896,549)**
Other economic flows included in net result			
Net gain/(loss) on sale of non-financial assets	3.4	-	34,349
Net gain/(loss) on financial instruments	3.4	(544)	(4,524)
Share of other economic flows from joint arrangements	3.4	67,902	(5,700)
Other gain/(loss) from other economic flows	3.4	51,925	(14,715)
Total other economic flows included in net result		**119,283**	**9,410**
Net result for the year		**(639,369)**	**(887,139)**
Other comprehensive income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment revaluation surplus	4.1(b)	104,187	-
Items that may be reclassified subsequently to net result			
Changes to financial assets revaluation surplus		-	(6,494)
Total other comprehensive income		**104,187**	**(6,494)**
Comprehensive result for the year		**(535,182)**	**(893,633)**

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

Inglewood & Districts Health Service
Balance Sheet
As at 30 June 2021

	Note	Total 2021 $	Total 2020 $
Current assets			
Cash and cash equivalents	6.2	5,269,405	5,105,208
Receivables and contract assets	5.1	363,956	367,598
Inventories	4.3	59,697	84,308
Prepaid expenses		103,570	92,814
Total current assets		**5,796,628**	**5,649,928**
Non-current assets			
Receivables and contract assets	5.1	282,215	254,122
Property, plant and equipment	4.1 (a)	12,037,173	12,774,316
Total non-current assets		**12,319,388**	**13,028,438**
Total assets		**18,116,016**	**18,678,366**
Current liabilities			
Payables and contract liabilities	5.2	1,120,168	771,361
Borrowings	6.1	122,051	47,463
Employee benefits	3.2	1,165,385	1,188,696
Other liabilities	5.3	3,822,903	4,106,887
Total current liabilities		**6,230,507**	**6,114,407**
Non-current liabilities			
Borrowings	6.1	137,028	254,118
Employee benefits	3.2	140,302	166,480
Total non-current liabilities		**277,330**	**420,598**
Total liabilities		**6,507,837**	**6,535,005**
Net assets		**11,608,179**	**12,143,361**
Equity			
Property, plant and equipment revaluation surplus	4.1(f)	12,939,535	12,835,348
Restricted specific purpose reserve	SCE	650,349	650,349
Contributed capital	SCE	5,284,700	5,284,700
Accumulated deficit	SCE	(7,266,405)	(6,627,036)
Total equity		**11,608,179**	**12,143,361**

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 2021

Total	Note	Property, Plant and Equipment Revaluation Surplus $	Financial Assets Available-for-Sale Revaluation Surplus $	Restricted Specific Purpose Reserve $	Contributed Capital $	Accumulated Deficits $	Total $
Balance at 30 June 2019		**12,835,348**	**6,494**	**650,349**	**5,284,700**	**(5,541,897)**	**13,234,994**
Effect of adoption of AASB 15, 16 and 1058		-	-	-	-	(198,000)	(198,000)
Restated Balance at 1 July 2019		**12,835,348**	**6,494**	**650,349**	**5,284,700**	**(5,739,897)**	**13,036,994**
Net result for the year		-	-	-	-	(887,139)	(887,139)
Other comprehensive income for the year		-	(6,494)	-	-	-	(6,494)
Balance at 30 June 2020		**12,835,348**	**-**	**650,349**	**5,284,700**	**(6,627,036)**	**12,143,361**
Net result for the year		-	-	-	-	(639,369)	(639,369)
Other comprehensive income for the year		104,187	-	-	-	-	104,187
Balance at 30 June 2021		**12,939,535**	**-**	**650,349**	**5,284,700**	**(7,266,405)**	**11,608,179**

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 2021

	Note	Total 2021 $	Total 2020 $
Cash Flows from operating activities			
Operating grants from government		6,806,345	6,098,498
Capital grants from government - State		7,135	30,124
Capital grants from government - Commonwealth		-	51,089
Patient fees received		916,774	949,248
Donations and bequests received		10,736	36,775
GST received from ATO		6,642	64,378
Interest and investment income received		15,996	44,232
Commercial Income Received		53,934	-
Other receipts		1,067,794	897,399
Total receipts		**8,885,356**	**8,171,743**
Employee expenses paid		(7,022,317)	(6,587,294)
Payments for supplies and consumables		(247,004)	(664,553)
Payments for medical indemnity insurance		(24,404)	(13,792)
Payments for repairs and maintenance		(191,082)	(198,602)
Finance Costs		(34,435)	(7,496)
GST paid to ATO		(8,401)	-
Cash outflow for leases		(21,580)	(12,639)
Payment for share of rural health alliance		67,902	(3,884)
Other payments		(881,421)	(730,707)
Total payments		**(8,362,742)**	**(8,218,967)**
Net cash flows from/(used in) operating activities	8.1	**522,614**	**(47,224)**
Cash Flows from investing activities			
Purchase of property, plant and equipment		(66,693)	(214,001)
Proceeds from disposal of property, plant and equipment		-	56,371
Proceeds from disposal of investments		-	6,600
Net cash flows used in investing activities		**(66,693)**	**(151,030)**
Cash flows from financing activities			
Proceeds from borrowings		-	66,944
Repayment of borrowings		(43,046)	(41,314)
Receipt of accommodation deposits		900,000	2,230,778
Repayment of accommodation deposits		(1,148,678)	(471,931)
Net cash flows from /(used in) financing activities		**(291,724)**	**1,784,477**
Net increase in cash and cash equivalents held		**164,197**	**1,586,223**
Cash and cash equivalents at beginning of year		5,105,208	3,518,985
Cash and cash equivalents at end of year	6.2	**5,269,405**	**5,105,208**

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

Note 1: Basis of preparation

Structure

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

Inglewood & Districts Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Note 1: Basis of preparation

These financial statements represent the audited general purpose financial statements for Inglewood & Districts Health Service for the year ended 30 June 2021. The report provides users with information about Inglewood & Districts Health Service's stewardship of the resources entrusted to it.

This section explains the basis of preparing the financial statements and identifies the key accounting estimates and judgements.

Note 1.1: Basis of preparation of the financial statements

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

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

Inglewood & Districts Health Service is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a "not-for-profit" health service under the Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Apart from the changes in accounting policies, standards and interpretations as noted below, material accounting policies adopted in the preparation of these financial statements are the same as those adopted in the previous period.

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 the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on a going concern basis (refer to Note 8.10 Economic Dependency).

The financial statements are in Australian dollars.

Inglewood & Districts Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

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

The annual financial statements were authorised for issue by the Board of Inglewood & Districts Health Service on 20 September 2021.

Note 1.2 Impact of COVID-19 pandemic
In March 2020 a state of emergency was declared in Victoria due to the global coronavirus pandemic, known as COVID-19. Since this date, to contain the spread of COVID-19 and prioritise the health and safety of our community, Inglewood & Districts Health Service was required to comply with various directions announced by the Commonwealth and State Governments, which in turn, has continued to impact the way in which Inglewood & Districts Health Service operates.

Inglewood & Districts Health Service introduced a range of measures in both the prior and current year, including:

- introducing restrictions on non-essential visitors
- greater utilisation of telehealth services
- implementing reduced visitor hours
- deferring elective surgery and reducing activity
- performing COVID-19 testing
- implementing work from home arrangements where appropriate.

As restrictions have eased towards the end of the financial year Inglewood & Districts Health Service has revised some measures where appropriate including returning to work onsite and opening access for visitors during periods where we are able.

The financial impacts of the pandemic are disclosed at:

- Note 2: Funding delivery of our services
- Note 3: The cost of delivering services.
- Note 4: Key assets to support service delivery
- Note 5: Other assets and liabilities
- Note 6: How we finance our operations
- Note 8: Other disclosures

Inglewood & Districts Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Note 1.3 Abbreviations and terminology used in the financial statements
The following table sets out the common abbreviations used throughout the financial statements:

Reference	Title
AASB	Australian Accounting Standards Board
AASs	Australian Accounting Standards, which include Interpretations
DH	Department of Health
DTF	Department of Treasury and Finance
FMA	Financial Management Act 1994
FRD	Financial Reporting Direction
SD	Standing Direction
VAGO	Victorian Auditor General's Office
WIES	Weighted Inlier Equivalent Separation

Note 1.4 Joint arrangements

Interests in joint arrangements are accounted for by recognising in Inglewood & Districts Health Service's financial statements, its share of assets and liabilities and any revenue and expenses of such joint arrangements.

Inglewood & Districts Health Service has the following joint arrangements:

- Loddon Mallee Rural Health Alliance - Joint Operation

Details of the joint arrangements are set out in Note 8.8.

Note 1.5 Key accounting estimates and judgements
Management make estimates and judgements when preparing the financial statements.

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

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

The accounting policies and significant management judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable and are disclosed in further detail throughout the accounting policies.

Inglewood & Districts Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Note 1.6 Accounting standards issued but not yet effective

An assessment of accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to Inglewood & Districts Health Service and their potential impact when adopted in future periods is outlined below:

Standard	Adoption Date	Impact
AASB 17: *Insurance Contracts*	Reporting periods on or after 1 January 2023	Adoption of this standard is not expected to have a material impact.
AASB 2020-1: *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current*	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2020-3: *Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments*	Reporting periods on or after 1 January 2022.	Adoption of this standard is not expected to have a material impact.
AASB 2020-8: *Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform – Phase 2*	Reporting periods on or after 1 January 2021.	Adoption of this standard is not expected to have a material impact.

There are no other accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to Inglewood & Districts Health Service in future periods.

Note 1.7 Goods and Services Tax (GST)

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

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

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

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

Inglewood & Districts Health Service
Notes to the Financial Statements
For the Financial Year Ended 30 June 2021

Note 1.8 Reporting Entity
The financial statements include all the 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.

Note 2: Funding delivery of our services

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

Structure

2.1 Revenue and income from transactions
2.2 Fair value of assets and services received free of charge or for nominal consideration
2.3 Other income

Telling the COVID-19 story

Revenue recognised to fund the delivery of our services increased during the financial year which was partially attributable to the COVID-19 Coronavirus pandemic

Funding provided included:

- COVID-19 operational funding

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Identifying performance obligations	Inglewood & Districts Health Service applies significant judgment when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations. If this criteria is met, the contract/funding agreement is treated as a contract with a customer, requiring Inglewood & Districts Health Service to recognise revenue as or when the health service transfers promised goods or services to customers. If this criteria is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	Inglewood & Districts Health Service applies significant judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.
Determining time of capital grant income recognition	Inglewood & Districts Health Service applies significant judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure the health service's progress as this is deemed to be the most accurate reflection of the stage of completion.

Note 2.1 Revenue and income from transactions

	Total 2021 $	Total 2020 $
Operating activities		
Revenue from contracts with customers		
Government grants (State) - Operating	71,304	44,234
Government grants (Commonwealth) - Operating	2,424,689	2,313,169
Patient and resident fees	934,096	992,215
Commercial activities [1]	53,934	48,954
Total revenue from contracts with customers	**3,484,023**	**3,398,572**
Other sources of income		
Government grants (State) - Operating	4,252,320	3,749,762
Government grants (State) - Capital	7,135	30,124
Other capital purpose income	-	15,818
Assets received free of charge or for nominal consideration	15,305	44,070
Other revenue from operating activities (including non-capital donations)	1,061,654	943,061
Total other sources of income	**5,336,414**	**4,782,835**
Total revenue and income from operating activities	**8,820,437**	**8,181,407**
Non-operating activities		
Income from other sources		
Capital interest	-	28,634
Other interest	15,996	15,178
Dividends	-	420
Total other sources of income	**15,996**	**44,232**
Total income from non-operating activities	**15,996**	**44,232**
Total revenue and income from transactions	**8,836,433**	**8,225,639**

1. Commercial activities represent business activities which Inglewood & Districts Health Service enter into to support their operations.

Note 2.1 Revenue and income from transactions

How we recognise revenue and income from transactions
Government operating grants

To recognise revenue, Inglewood & Districts Health Service assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15: *Revenue from Contracts with Customers* .

When both these conditions are satisfied, the health service:

- Identifies each performance obligation relating to the revenue
- recognises a contract liability for its obligations under the agreement
- recognises revenue as it satisfied its performance obligations, at the time or over time when services are rendered.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, in accordance with AASB 1058 - *Income for not-for-profit entities* , the health service:

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

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

Government grant	Performance obligation
Commonwealth Residential Aged Care Grants	Funding is provided for the provision of care for aged care residents within facilities at Inglewood & Districts Health Service. The performance obligations include provision of residentail accommodations and care from nursing staff and personal care workers. Revenue is recognised at the point in time when the service is provided within the residential aged care facility.
Department of Health grants linked to Statement of Priorities	Funding is received from Department of Health that have performance obligations linked to the Statement of Priorities agreed upon between the health service and DoH. The performance obligation is a requirement to provide a stipulated number of service contacts or hours of service delivery. Revenue is recognised over time as the services are delivered.

Note 2.1 Revenue and income from transactions

Capital grants

Where Inglewood & Districts Health Service receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities arising from a contract with a customer) recognised under other Australian Accounting Standards.

Income is recognised progressively as the asset is constructed which aligns with Inglewood & Districts Health Service's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Patient and resident fees

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

Commercial activities

Revenue from commercial activities includes items such as Marong Medical Practice, meals on wheels and provision of accommodation. Commercial activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

Non-cash contributions from the Department of Health

The Department of Health makes some payments on behalf of Inglewood & Districts Health Service as follows:

Supplier	Description
Victorian Managed Insurance Authority	The Department of Health purchases non-medical indemnity insurance for Inglewood & Districts Health Service which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.

Note 2.2 Fair value of assets and services received free of charge or for nominal consideration

	Total 2021 $	Total 2020 $
Cash donations and gifts	10,736	35,271
Personal protective equipment	4,569	8,799
Total fair value of assets and services received free of charge or for nominal consideration	**15,305**	**44,070**

How we recognise the fair value of assets and services received free of charge or for nominal consideration

Donations and bequests

Donations and bequests are generally recognised as income upon receipt (which is when Inglewood & Districts Health Service usually obtained control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

Personal protective equipment

In order to meet the State of Victoria's health system supply needs during the COVID-19 pandemic, the purchasing of essential personal protective equipment (PPE) and other essential plant and equipment was centralised.

Generally, the State Supply Arrangement stipulates that Health Purchasing Victoria (trading as HealthShare Victoria) sources, secures and agrees terms for the purchase of PPE. The purchases are funded by the Department of Health, while Monash Health takes delivery and distributes an allocation of the products to health services. Inglewood & Districts Health Service received these resources free of charge and recognised them as income.

Contributions

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

On initial recognition of the asset, Inglewood & Districts Health Service recognises related amounts being contributions by owners, lease liabilities, financial instruments, provisions and revenue or contract liabilities arising from a contract with a customer.

Inglewood & Districts Health Service recognises income immediately in the profit or loss as the difference between the initial fair value of the asset and the related amounts.

The exception to this policy is when an asset is received from another government agency or department as a consequence of a restructuring of administrative arrangements, in which case the asset will be recognised at its carrying value in the financial statements of Inglewood & Districts Health Service as a capital contribution transfer.

Voluntary Services

Contributions by volunteers, in the form of services, are only recognised when fair value can be reliably measured, and the services would have been purchased if they had not been donated. Inglewood & Districts Health Service has considered the services provided by volunteers and has determined the value of volunteer services cannot be readily determined and therefore it has not recorded any income related to volunteer services.

Note 2.3 Other income

	Total 2021 $	Total 2020 $
Operating		
Inter hospital recoveries	139,462	118,283
Transition care program	534,195	524,390
Community programs	337,801	134,626
Other revenue	50,196	165,762
Total other income - Operating	**1,061,654**	**943,061**
Non-Operating		
Capital interest	-	28,634
Interest	15,996	15,178
Dividends	-	420
Total other income - Non Operating	**15,996**	**44,232**

How we recognise other income

Inter hospital recoveries

Revenue from inter hospital recoveries relates to the provision of support services to other health services. Recovery activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

Transition care program

The program provides short term support and assistance for older people after completing any necessary acute and sub-acute care in a hospital.

Community programs

Revenue from community programs include activities such as speech therapy service, chronic disease management and primary mental health services. Recovery activity revenue is recognised at a point in time, upon provision of the goods or service to the customer.

Other Revenue

Other revenue is recorded as revenue as received.

Interest Income

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

Note 3: The cost of delivering our services

This section provides an account of the expenses incurred by the health service in delivering services and outputs. In Section 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are recorded.

Structure

3.1 Expenses from transactions
3.2 Employee benefits in the balance sheet
3.3 Superannuation
3.4 Other economic flows

Telling the COVID-19 story

Where there is a material impact:

Expenses incurred to deliver our services increased during the financial year which was partially attributable to the COVID-19 Coronavirus pandemic.

Additional costs were incurred to deliver the following additional services:

- implement COVID safe practices throughout Inglewood & Districts Health Service including increased cleaning, increased security, consumption of personal protective equipment provided as resources free of charge.
- establish vaccination clinics to administer vaccines to staff and the community resulting in an increase in employee costs, additional equipment purchased.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Measuring and classifying employee benefit liabilities	Inglewood & Districts Health Service applies significant judgment when measuring and classifying its employee benefit liabilities. Employee benefit liabilities are classified as a current liability if Inglewood & Districts Health Service does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category. Employee benefit liabilities are classified as a non-current liability if Inglewood & Districts Health Service has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category. The health service also applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if the health service does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value. All other entitlements are measured at their nominal value.

Note 3.1 Expenses from transactions

	Note	Total 2021 $	Total 2020 $
Salaries and wages		6,071,574	5,599,330
On-costs		545,092	536,719
Agency expenses		85,398	137,445
Fee for service medical officer expenses		297,571	310,807
Workcover premium		65,280	47,664
Total employee expenses		**7,064,915**	**6,631,965**
Drug supplies		22,846	27,269
Medical and surgical supplies		171,191	121,458
Diagnostic and radiology supplies		3,962	6,802
Other supplies and consumables		255,371	345,542
Total supplies and consumables		**453,370**	**501,071**
Finance costs		34,435	7,496
Total finance costs		**34,435**	**7,496**
Other administrative expenses		790,400	705,337
Total other administrative expenses		**790,400**	**705,337**
Fuel, light, power and water		104,876	127,568
Repairs and maintenance		89,185	101,382
Maintenance contracts		101,897	74,043
Medical indemnity insurance		24,404	13,792
Expenses related to leases of low value assets		21,580	12,639
Expenditure for capital purposes		-	23,177
Total other operating expenses		**341,942**	**352,601**
Total operating expense		**8,685,062**	**8,198,470**
Depreciation	4.2	908,023	923,718
Total depreciation and amortisation		**908,023**	**923,718**
Bad and doubtful debt expense		2,000	-
Total other non-operating expenses		**2,000**	**-**
Total non-operating expense		**910,023**	**923,718**
Total expenses from transactions		**9,595,085**	**9,122,188**

Note 3.1 Expenses from transactions

How we recognise expenses from transactions

Expense recognition

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

Employee expenses

Employee expenses include:

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

Supplies and consumables

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

Finance costs

Finance costs include:

- interest on bank overdrafts and short-term and long-term borrowings (interest expense is recognised in the period in which it is incurred)
- amortisation of discounts or premiums relating to borrowings
- finance charges in respect of leases which are recognised in accordance with AASB 16 *Leases* .

Other operating expenses

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

- Fuel, light and power
- Repairs and maintenance
- Other administrative expenses
- Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold of $1,000).

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

Non-operating expenses

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

Note 3.2 Employee benefits in the balance sheet

	Total 2021 $	Total 2020 $
Current provisions		
Accrued days off		
Unconditional and expected to be settled wholly within 12 months [i]	9,715	15,615
	9,715	**15,615**
Annual leave		
Unconditional and expected to be settled wholly within 12 months [i]	373,780	386,895
Unconditional and expected to be settled wholly after 12 months [ii]	121,600	65,688
	495,380	**452,583**
Long service leave		
Unconditional and expected to be settled wholly within 12 months [i]	170,056	164,624
Unconditional and expected to be settled wholly after 12 months [ii]	377,962	442,519
	548,018	**607,143**
Provisions related to employee benefit on-costs		
Unconditional and expected to be settled within 12 months [i]	75,873	59,432
Unconditional and expected to be settled after 12 months [ii]	36,399	53,923
	112,272	**113,355**
Total current employee benefits	**1,165,385**	**1,188,696**
Non-current provisions		
Conditional long service leave [i]	131,506	150,561
Provisions related to employee benefit on-costs [ii]	8,796	15,919
Total non-current employee benefits	**140,302**	**166,480**
Total employee benefits	**1,305,687**	**1,355,176**

[i] The amounts disclosed are nominal amounts.
[ii] The amounts disclosed are discounted to present values.

Note 3.2 Employee benefits in the balance sheet

How we recognise employee benefits
Employee benefit recognition

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

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

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 3.2 (a) Employee benefits and related on-costs

	Total 2021 $	Total 2020 $
Unconditional accrued days off	9,715	17,254
Unconditional annual leave entitlements	542,901	500,104
Unconditional long service leave entitlements	612,769	671,338
Total current employee benefits and related on-costs	**1,165,385**	**1,188,696**
Conditional long service leave entitlements	140,302	166,480
Total non-current employee benefits and related on-costs	**140,302**	**166,480**
Total employee benefits and related on-costs	**1,305,687**	**1,355,176**
Carrying amount at start of year	1,355,176	1,382,081
Additional provisions recognised	152,063	110,952
Amounts incurred during the year	(201,552)	(137,857)
Carrying amount at end of year	**1,305,687**	**1,355,176**

Note 3.3 Superannuation

	Paid Contribution for the Year	
	Total 2021 $	Total 2020 $
Defined contribution plans:		
First State Super	326,162	322,440
Hesta	100,378	91,804
Other	117,973	86,533
Total	**544,513**	**500,777**

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

How we recognise superannuation

Employees of Inglewood & Districts Health Service are entitled to receive superannuation benefits and it contributes to defined contribution plans. There are no contributions made to defined benefit plans.

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.

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

Note 3.4 Other economic flows included in net result

	Total 2021 $	Total 2020 $
Net gain/(loss) on disposal of property plant and equipment	-	34,349
Total net gain/(loss) on non-financial assets	**-**	**34,349**
Net gain/(loss) on disposal of financial instruments	-	6,494
Other gains/(losses) from other economic flows	(544)	(11,018)
Total net gain/(loss) on financial instruments	**(544)**	**(4,524)**
Share of net profits/(losses) of joint entities, excluding dividends	67,902	(5,700)
Total share of other economic flows from joint arrangements	**67,902**	**(5,700)**
Net gain/(loss) arising from revaluation of long service liability	51,925	(14,715)
Total other gains/(losses) from other economic flows	**51,925**	**(14,715)**
Total gains/(losses) from other economic flows	**119,283**	**9,410**

How we recognise other economic flows

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

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

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:

- 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

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 7.1 Investments and other financial assets) and
- disposals of financial assets and derecognition of financial liabilities.

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 Inglewood & Districts Health Service to be utilised for delivery of those outputs.

Structure

4.1 Property, plant & equipment
4.2 Depreciation
4.3 Inventories

Telling the COVID-19 story

Assets used to support the delivery of our services during the financial year were not materially impacted by the COVID-19 Coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Measuring fair value of property, plant and equipment	Inglewood & Districts Health Service obtains independent valuations for its non-current assets at least once every five years. If an independent valuation has not been undertaken at balance date, the health service estimates possible changes in fair value since the date of the last independent valuation with reference to Valuer-General of Victoria indices. Managerial adjustments are recorded if the assessment concludes a material change in fair value has occurred. Where exceptionally large movements are identified, an interim independent valuation is undertaken.
Estimating useful life and residual value of property, plant and equipment	Inglewood & Districts Health Service assigns an estimated useful life to each item of property, plant and equipment, whilst also estimating the residual value of the asset, if any, at the end of the useful life. This is used to calculate depreciation of the asset. The health service reviews the useful life, residual value and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.

Key judgements and estimates (continued)

Key judgements and estimates	Description
Estimating useful life of right-of-use assets	The useful life of each right-of-use asset is typically the respective lease term, except where the health service is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset. Inglewood & Districts Health Service applies significant judgement to determine whether or not it is reasonably certain to exercise such purchase options.
Identifying indicators of impairment	At the end of each year, Inglewood & Districts Health Service assesses impairment by evaluating the conditions and events specific to the health service that may be indicative of impairment triggers. Where an indication exists, the health service tests the asset for impairment. The health service considers a range of information when performing its assessment, including considering: ▪ If an asset's value has declined more than expected based on normal use ▪ If a significant change in technological, market, economic or legal environment which adversely impacts the way the health service uses an asset ▪ If an asset is obsolete or damaged ▪ If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life ▪ If the performance of the asset is or will be worse than initially expected. Where an impairment trigger exists, the health services applies significant judgement and estimate to determine the recoverable amount of the asset.

Note 4.1 (a) Gross carrying amount and accumulated depreciation

	Total 2021 $	Total 2020 $
Land at fair value - Crown	580,887	476,700
Land at fair value - Freehold	88,000	88,000
Total land at fair value	**668,887**	**564,700**
Buildings at fair value	12,308,784	12,308,784
Less accumulated depreciation	(1,516,523)	(754,687)
Landscaping at fair value	88,000	88,000
Less accumulated depreciation	(8,586)	(4,299)
Total buildings at fair value	**10,871,675**	**11,637,798**
Works in progress at cost	**11,703**	**4,000**
Total land and buildings	**11,552,265**	**12,206,498**
Plant and equipment at fair value	769,097	713,223
Less accumulated depreciation	(599,173)	(558,900)
Loddon Mallee Rural Health Alliance at fair value	52,355	43,873
Less accumulated depreciation	(26,132)	(20,766)
Total plant and equipment at fair value	**196,147**	**177,430**
Motor vehicles at fair value	25,400	25,400
Less accumulated depreciation	(25,400)	(25,400)
Total motor vehicles at fair value	-	-
Computer equipment at fair value	120,944	120,944
Less accumulated depreciation	(116,595)	(81,265)
Total computer equipment at fair value	**4,349**	**39,679**
Furniture and fittings at fair value	157,133	157,133
Less accumulated depreciation	(64,172)	(40,242)
Total furniture and fittings at fair value	**92,961**	**116,891**
Right of use vehicles at fair value	278,271	278,271
Less accumulated depreciation	(86,820)	(44,453)
Total right of use vehicles at fair value	**191,451**	**233,818**
Total plant, equipment, furniture, fittings and vehicles at fair value	**484,908**	**567,818**
Total property, plant and equipment	**12,037,173**	**12,774,316**

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

	Note	Land $	Buildings $	Building works in progress $	Plant & equipment $	Motor vehicles $	Computer Equipment $
Balance at 1 July 2019		**564,700**	**12,246,750**	**27,050**	**176,127**	**41,482**	**62,752**
Additions		-	-	126,984	54,735	-	-
Disposals		-	-	-	-	(22,022)	-
Loddon Mallee Rural Health Alliance		-	-	-	11,737	-	-
Net transfers between classes		-	150,034	(150,034)	-	-	-
Depreciation	4.2	-	(758,986)	-	(65,169)	(19,460)	(23,073)
Balance at 30 June 2020	4.1 (a)	**564,700**	**11,637,798**	**4,000**	**177,430**	**-**	**39,679**
Additions		-	-	7,703	55,873	-	-
Revaluation increments/(decrements)		104,187	-	-	-	-	-
Loddon Mallee Rural Health Alliance		-	-	-	3,117	-	-
Net Transfers between classes		-	(62)	-	19,685	-	(16,076)
Depreciation	4.2	-	(766,061)	-	(59,958)	-	(19,254)
Balance at 30 June 2021	4.1 (a)	**668,887**	**10,871,675**	**11,703**	**196,147**	**-**	**4,349**

	Note	Furniture & Fittings $	Right of use - Vehicles $	Total $
Balance at 1 July 2019		**99,272**	**80,114**	**13,298,247**
Additions		32,282	196,071	410,072
Disposals		-	-	(22,022)
Loddon Mallee Rural Health Alliance		-	-	11,737
Net transfers between classes		-	-	-
Depreciation	4.2	(14,663)	(42,367)	(923,718)
Balance at 30 June 2020	4.1 (a)	**116,891**	**233,818**	**12,774,316**
Additions		-	-	63,576
Revaluation increments/(decrements)		-	-	104,187
Loddon Mallee Rural Health Alliance		-	-	3,117
Net Transfers between classes		(3,547)	-	-
Depreciation	4.2	(20,383)	(42,367)	(908,023)
Balance at 30 June 2021	4.1 (a)	**92,961**	**191,451**	**12,037,173**

Land and Buildings Carried at Valuation

The Valuer-General Victoria undertook to re-value all of Inglewood & Districts Health Service 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 was 30 June 2019.

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

How we recognise property, plant and equipment

Property, plant and equipment are tangible items that are used by Inglewood & Districts Health Service in the supply of goods or services, for rental to others, or for administration purposes, and are expected to be used during more than one financial year.

Initial recognition

Items of property, plant and equipment (excluding right-of-use assets) are initially measured at cost. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

Subsequent measurement

Items of property, plant and equipment (excluding right-of-use assets) are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

Fair value is determined with reference to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Further information regarding fair value measurement is disclosed below.

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

Revaluation

Fair value is based on periodic valuations by independent valuers, which normally occur once every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate a material change in fair value has occurred.

Where an independent valuation has not been undertaken at balance date, Inglewood & Districts Health Service perform a managerial assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation with reference to Valuer-General of Victoria (VGV) indices.

An adjustment is recognised if the assessment concludes that the fair value of land and buildings has changed by 10% or more since the last revaluation (whether that be the most recent independent valuation or managerial valuation). Any estimated change in fair value of less than 10% is deemed immaterial to the financial statements and no adjustment is recorded. Where the assessment indicates there has been an exceptionally material movement in the fair value of land and buildings since the last independent valuation, being equal to or in excess of 40%, Inglewood & Districts Health Service would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of Inglewood & Districts Health Service's property, plant and equipment was performed by the VGV on 30 June 2019. The valuation, which complies with Australian Valuation Standards, was determined by reference to the amount for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The managerial assessment performed at 30 June 2021 indicated an overall:

- increase in fair value of land of 10.8% ($104,187)
- Buildings were deemed an immaterial movement by the Valuer General Victoria for health agencies in 2021.

As the cumulative movement was greater than 10% for land since the last revaluation a managerial revaluation adjustment was required as at 30 June 2021.

As the cumulative movement was less than 10% for buildings since the last revaluation a managerial revaluation adjustment was not required as at 30 June 2021.

Revaluation increases (increments) arise when an asset's fair value exceeds its carrying amount. In comparison, revaluation decreases (decrements) arise when an asset's fair value is less than its carrying amount. Revaluation increments and revaluation decrements relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

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

Revaluation decrements are recognised in 'Other Comprehensive Income' to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of property, plant and equipment. Otherwise, the decrement is recognised as an expense in the net result.

The revaluation reserve included in equity in respect of an item of property, plant and equipment may be transferred directly to retained earnings when the asset is derecognised.

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

Impairment

At the end of each financial year, Inglewood & Districts Health Service assesses if there is any indication that an item of property, plant and equipment may be impaired by considering internal and external sources of information. If an indication exists, Inglewood & Districts Health Service estimates the recoverable amount of the asset. Where the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognised. An impairment loss of a revalued asset is treated as a revaluation decrease as noted above.

Inglewood & Districts Health Service has concluded that the recoverable amount of property, plant and equipment which are regularly revalued is expected to be materially consistent with the current fair value. As such, there were no indications of property, plant and equipment being impaired at balance date.

How we recognise right-of-use assets

Where Inglewood & Districts Health Service enters a contract, which provides the health service with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.1 for further information), the contract gives rise to a right-of-use asset and corresponding lease liability. Inglewood & Districts Health Service presents its right-of-use assets as part of property, plant and equipment as if the asset was owned by the health service.

Right-of-use assets and their respective lease terms include:

Class of right-of-use asset	Lease term
Motor Vehicles	3 years

Presentation of right-of-use assets

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

Initial recognition

When a contract is entered into, Inglewood & Districts Health Service assesses if the contract contains or is a lease. If a lease is present, a right-of-use asset and corresponding lease liability is recognised. The definition and recognition criteria of a lease is disclosed at Note 6.1.

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

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

Inglewood & Districts Health Service’s vehicle lease agreements contain purchase options which the health service is not reasonably certain to exercise at the completion of the lease.

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

Subsequent measurement

Right-of-use assets are subsequently measured at cost less accumulated depreciation and accumulated impairment losses where applicable. Right-of-use assets are also adjusted for certain remeasurements of the lease liability (for example, when a variable lease payment based on an index or rate becomes effective).

Impairment

At the end of each financial year, Inglewood & Districts Health Service assesses if there is any indication that a right-of-use asset may be impaired by considering internal and external sources of information. If an indication exists, Inglewood & Districts Health Service estimates the recoverable amount of the asset. Where the carrying amount of the asset exceeds its recoverable amount, an impairment loss is recognised.

Inglewood & Districts Health Service performed an impairment assessment and noted there were no indications of its right-of-use assets being impaired at balance date.

Note 4.1 (c) Fair value measurement hierarchy for assets

	Note	Total carrying amount 30 June 2021 $	Fair value measurement at end of reporting period using: Level 1 [i] $	Level 2 [i] $	Level 3 [i] $
Non-specialised land		88,000	-	88,000	-
Specialised land		580,887	-	-	580,887
Total land at fair value	4.1 (a)	**668,887**	**-**	**88,000**	**580,887**
Specialised buildings		10,792,261	-	-	10,792,261
Land Improvements at fair value		79,414	-	-	79,414
Total buildings at fair value	4.1 (a)	**10,871,675**	**-**	**-**	**10,871,675**
Plant and equipment at fair value	4.1 (a)	196,147	-	-	196,147
Computer equipment at fair value	4.1 (a)	4,349	-	-	4,349
Furniture and fittings at fair value	4.1 (a)	92,961	-	-	92,961
Right of use Motor vehicles	4.1 (a)	191,451	-	-	191,451
Total plant, equipment, furniture, fittings and vehicles at fair value		**484,908**	**-**	**-**	**484,908**
Total property, plant and equipment at fair value		**12,025,470**	**-**	**88,000**	**11,937,470**

	Note	Total carrying amount 30 June 2020 $	Fair value measurement at end of reporting period using: Level 1 [i] $	Level 2 [i] $	Level 3 [i] $
Non-specialised land		88,000	-	88,000	-
Specialised land		476,700	-	-	476,700
Total land at fair value	4.1 (a)	**564,700**	**-**	**88,000**	**476,700**
Non-specialised buildings		420,902	-	-	420,902
Specialised buildings		11,133,195	-	-	11,133,195
Land Improvements at fair value		83,701	-	-	83,701
Total buildings at fair value	4.1 (a)	**11,637,798**	**-**	**-**	**11,637,798**
Plant and equipment at fair value	4.1 (a)	177,430	-	-	177,430
Computer equipment at fair value	4.1 (a)	39,679	-	-	39,679
Furniture and fittings at fair value	4.1 (a)	116,891	-	-	116,891
Right of use Motor vehicles	4.1 (a)	233,818	-	-	233,818
Total plant, equipment, furniture, fittings and vehicles at fair value		**567,818**	**-**	**-**	**567,818**
Total Property, Plant and Equipment		**12,770,316**	**-**	**88,000**	**12,682,316**

[i] Classified in accordance with the fair value hierarchy.

Note 4.1 (d) Reconciliation of level 3 fair value measurement

Total	Note	Land	Buildings	Plant and equipment	Motor vehicles	Computer equipment	Furniture & fittings	ROU motor vehicles
		$	$	$	$	$	$	$
Balance at 1 July 2019	4.1 (b)	**476,700**	**12,246,750**	**176,127**	**41,482**	**62,752**	**99,272**	**80,114**
Additions/(Disposals)	4.1 (b)	-	150,034	66,472	(22,022)	-	32,282	196,071
Gains/(Losses) recognised in net result								
- Depreciation	4.2	-	(758,986)	(65,169)	(19,460)	(23,073)	(14,663)	(42,367)
Balance at 30 June 2020	4.1 (c)	**476,700**	**11,637,798**	**177,430**	**-**	**39,679**	**116,891**	**233,818**
Additions/(Disposals)	4.1 (b)	-	-	58,990	-	-	-	-
Net Transfers between classes	4.1 (b)	-	(62)	19,685	-	(16,076)	(3,547)	-
Gains/(Losses) recognised in net result								
- Depreciation	4.2	-	(766,061)	(59,958)	-	(19,254)	(20,383)	(42,367)
Items recognised in other comprehensive income								
- Revaluation		104,187	-	-	-	-	-	-
Balance at 30 June 2021	4.1 (c)	**580,887**	**10,871,675**	**196,147**	**-**	**4,349**	**92,961**	**191,451**

[i] Classified in accordance with the fair value hierarchy, refer Note 4.1(c).

Note 4.1 (e) Property, plant and equipment (fair value determination)

Asset class	Likely valuation approach	Significant inputs (Level 3 only)
Non-specialised land	Market approach	N/A
Specialised land (Crown/freehold)	Market approach	Community Service Obligations Adjustments [(i)]
Specialised buildings	Depreciated replacement cost approach	- Cost per square metre - Useful life
Vehicles	Depreciated replacement cost approach	- Cost per unit - Useful life
Plant and equipment	Depreciated replacement cost approach	- Cost per unit - Useful life

(i) A community service obligation (CSO) of 20 - 30% was applied to Inglewood & Districts Health Service's specialised land.

How we measure fair value

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

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.

Note 4.1 (e) Property, plant and equipment (fair value determination)

Valuation hierarchy

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

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

Identifying unobservable inputs (level 3) fair value measurements

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

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

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

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

In accordance with AASB 13 Fair Value Measurement paragraph 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.

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

Non-specialised land and non-specialised buildings

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

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

Note 4.1 (e) Property, plant and equipment (fair value determination)

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 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 effective date of the valuation is 30 June 2019.

Vehicles

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

Furniture, fittings, plant and equipment

Furniture, fittings, plant and equipment (including medical equipment, computers and communication equipment) are held at carrying amount (depreciated cost). When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, the depreciated replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that 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 2021.

Note 4.1 (f) Property, plant and equipment revaluation reserve

	Note	Total 2021 $	Total 2020 $
Balance at the beginning of the reporting period		12,835,348	12,835,348
Revaluation increment			
- Land	4.1 (b)	104,187	-
Balance at the end of the Reporting Period*		**12,939,535**	**12,835,348**
*** Represented by:**			
- Land		3,843,112	3,738,925
- Buildings		9,096,423	9,096,423
		12,939,535	**12,835,348**

Note 4.2 Depreciation

	Total 2021 $	Total 2020 $
Depreciation		
Buildings	766,061	758,986
Plant and equipment	59,958	65,169
Motor vehicles	-	19,460
Computer equipment	19,254	23,073
Furniture and fittings	20,383	14,663
Right of use - motor vehicles	42,367	42,367
Total depreciation	**908,023**	**923,718**

How we recognise depreciation

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

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

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

	2021	2020
Buildings		
- Structure shell building fabric	7 to 64 years	7 to 64 years
- Site engineering services and central plant	7 to 64 years	7 to 64 years
Central Plant		
- Fit Out	7 to 64 years	7 to 64 years
- Trunk reticulated building system	7 to 64 years	7 to 64 years
Plant and equipment	10 years	10 years
Medical equipment	10 years	10 years
Computers and communication	3 years	3 years
Furniture and fitting	6 to 10 years	6 to 10 years
Motor Vehicles	3 to 5 years	3 to 5 years

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

Note 4.3 Inventories

	Total 2021 $	Total 2020 $
General stores at cost	59,697	84,308
Total inventories	**59,697**	**84,308**

How we recognise inventories

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

Note 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 and contract assets
5.2 Payables and contract liabilities
5.3 Other liabilities

Telling the COVID-19 story

Other assets and liabilities used to support the delivery of our services during the financial year were not materially impacted by the COVID-19 coronavirus pandemic.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Estimating the provision for expected credit losses	Inglewood & Districts Health Service uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Measuring deferred capital grant income	Where Inglewood & Districts Health Service has received funding to construct an identifiable non-financial asset, such funding is recognised as deferred capital grant income until the underlying asset is constructed. Inglewood & Districts Health Service applies significant judgement when measuring the deferred capital grant income balance, which references the estimated the stage of completion at the end of each financial year.
Measuring contract liabilities	Inglewood & Districts Health Service applies significant judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, the health service assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.

Note 5.1 Receivables and contract assets

	Notes	Total 2021 $	Total 2020 $
Current receivables and contract assets			
Contractual			
Inter hospital debtors		53,234	57,783
Trade debtors		16,629	29,476
Patient fees		158,367	143,045
Provision for impairment	5.1(a)	(10,830)	(10,830)
Contract assets	5.1(b)	44,480	21,270
Accrued revenue		-	8,716
Amounts receivable from governments and agencies		-	60,324
Other receivables		13,660	-
Loddon Mallee Rural Health Alliance Receivables		24,060	1,859
Total contractual receivables and contract assets		**299,600**	**311,643**
Statutory			
GST receivable		58,831	46,154
Loddon Mallee Rural Health Alliance GST Receivables		5,525	9,801
Total statutory receivables		**64,356**	**55,955**
Total current receivables and contract assets		**363,956**	**367,598**
Non-current receivables and contract assets			
Contractual			
Long service leave - Department of Health		282,215	254,122
Total contractual receivables and contract assets		**282,215**	**254,122**
Total non-current receivables and contract assets		**282,215**	**254,122**
Total receivables and contract assets		**646,171**	**621,720**

(i) Financial assets classified as receivables and contract assets (Note 7.1(a))

	Notes	Total 2021 $	Total 2020 $
Total receivables and contract assets		646,171	621,720
Provision for impairment		10,830	10,830
Contract assets		(44,480)	(21,270)
GST receivable		(64,356)	(55,955)
Total financial assets	7.1(a)	**548,165**	**555,325**

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

	Total 2021 $	Total 2020 $
Balance at the beginning of the year	10,830	8,153
Increase in allowance	-	13,695
Reversal of allowance written off during the year as uncollectable	-	(11,018)
Balance at the end of the year	**10,830**	**10,830**

How we recognise receivables

Receivables consist of:

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

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

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

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

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

Impairment losses of contractual receivables

Refer to Note 7.1 (a) for Inglewood & Districts Health Service's contractual impairment losses.

Note 5.1 (b) Contract assets

	Total 2021 $	Total 2020 $
Balance at the beginning of the year	21,270	-
Adjustment for initial adoption of AASB 15	-	21,270
Add: Additional costs incurred that are recoverable from the customer	44,480	-
Less: Transfer to trade receivable or cash at bank	(21,270)	-
Total contract assets	**44,480**	**21,270**
*** Represented by:**		
- Current assets	44,480	21,270
	44,480	**21,270**

How we recognise contract assets

Contract assets relate to the Inglewood & District Health Service's right to consideration in exchange for goods transferred to customers for works completed, but not yet billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional, at this time an invoice is issued. Contract assets are expected to be recovered next year.

Note 5.2 Payables and contract liabilities

	Note	Total 2021 $	Total 2020 $
Current payables and contract liabilities			
Contractual			
Trade creditors		198,340	42,456
Accrued salaries and wages		289,214	227,023
Accrued expenses		175,517	52,050
Deferred grant income	5.2(a)	194,000	194,000
Contract liabilities	5.2(b)	36,435	-
Inter hospital creditors		10,271	27,546
Amounts payable to governments and agencies		39,388	9,500
Other payables		63,771	45,195
Loddon Mallee Rural Health Alliance		80,037	125,010
Total contractual payables		**1,086,973**	**722,780**
Statutory			
Superannuation		-	22,028
GST payable		33,195	26,553
Total statutory payables		**33,195**	**48,581**
Total current payables and contract liabilities		**1,120,168**	**771,361**
Total payables and contract liabilities		**1,120,168**	**771,361**

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

	Note	Total 2021 $	Total 2020 $
Total payables and contract liabilities		1,120,168	771,361
Deferred grant income		(194,000)	(194,000)
Contract liabilities		(36,435)	-
Total financial liabilties	7.1(a)	**889,733**	**577,361**

How we recognise payables and contract liabilities
Payables consist of:

- **Contractual payables,** which mostly includes payables in relation to goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to Inglewood & Districts Health Service prior to the end of the financial year that are unpaid.

- **Statutory payables**, which most includes amount payable to the Victorian Government and Goods and Services Tax (GST) payable. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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

Note 5.2 (a) Deferred capital grant income

	Total 2021 $	Total 2020 $
Opening balance of deferred grant income	194,000	-
Grant consideration for capital works received during the year	-	198,000
Deferred grant revenue recognised as revenue due to completion of capital works	-	(4,000)
Closing balance of deferred grant income	**194,000**	**194,000**

How we recognise deferred capital grant revenue

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

Inglewood & Districts Health Service expects to recognise all of the remaining deferred capital grant revenue for capital works by October 2022.

Note 5.2 (b) Contract liabilities

	Total 2021 $	Total 2020 $
Opening balance of contract liabilities	-	-
Payments received for performance obligations not yet fulfilled	36,435	-
Total contract liabilities	**36,435**	**-**
*** Represented by:**		
- Current contract liabilities	36,435	-
	36,435	**-**

How we recognise contract liabilities

Contract liabilities include consideration received in advance from Department of Health in respect of funding for the PSRACS Kitchen Garden Initiative, this is expected to be completed in the 2022 financial year.

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

Maturity analysis of payables

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

Note 5.3 Other liabilities

	Notes	Total 2021 $	Total 2020 $
Current monies held it trust			
Refundable accommodation deposits		3,752,257	4,000,935
Patient monies held in trust		70,646	105,952
Total current monies held in trust		**3,822,903**	**4,106,887**
Total other liabilities		**3,822,903**	**4,106,887**
*** Represented by:**			
- Cash assets	6.2	3,822,903	4,106,887
		3,822,903	**4,106,887**

How we recognise other liabilities

Refundable Accommodation Deposit (RAD)/Accommodation Bond liabilities

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

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

Note 6: How we finance our operations

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

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

Structure

6.1 Borrowings
6.2 Cash and cash equivalents
6.3 Commitments for expenditure

Telling the COVID-19 story

Our finance and borrowing arrangements were not materially impacted by the COVID-19 Coronavirus pandemic because the health service's response was funded by Government.

Key judgements and estimates

This section contains the following key judgements and estimates:

Key judgements and estimates	Description
Determining if a contract is or contains a lease	Inglewood & Districts Health Service applies significant judgement to determine if a contract is or contains a lease by considering if the health service: • has the right-to-use an identified asset • has the right to obtain substantially all economic benefits from the use of the leased asset and • can decide how and for what purpose the asset is used throughout the lease.
Determining if a lease meets the short-term or low value asset lease exemption	Inglewood & Districts Health Service applies significant judgement when determining if a lease meets the short-term or low value lease exemption criteria. The health service estimates the fair value of leased assets when new. Where the estimated fair value is less than $10,000, the health service applies the low-value lease exemption. The health service also estimates the lease term with reference to remaining lease term and period that the lease remains enforceable. Where the enforceable lease period is less than 12 months the health service applies the short-term lease exemption.
Discount rate applied to future lease payments	Inglewood & Districts Health Service discounts its lease payments using the interest rate implicit in the lease. If this rate cannot be readily determined, which is generally the case for the health service's lease arrangements, Inglewood & Districts Health Service uses its incremental borrowing rate, which is the amount the health service would have to pay to borrow funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.
Assessing the lease term	The lease term represents the non-cancellable period of a lease, combined with periods covered by an option to extend or terminate the lease if Inglewood & Districts Health Service is reasonably certain to exercise such options. Inglewood & Districts Health Service determines the likelihood of exercising such options on a lease-by-lease basis through consideration of various factors including: • If there are significant penalties to terminate (or not extend), the health service is typically reasonably certain to extend (or not terminate) the lease. • If any leasehold improvements are expected to have a significant remaining value, the health service is typically reasonably certain to extend (or not terminate) the lease. • The health service considers historical lease durations and the costs and business disruption to replace such leased assets.

Note 6.1 Borrowings

	Note	Total 2021 $	Total 2020 $
Current borrowings			
Lease liability [i]	6.1 (a)	105,315	47,463
Advances from government (ii)		16,736	-
Total current borrowings		**122,051**	**47,463**
Non-current borrowings			
Lease liability [i]	6.1 (a)	86,900	187,798
Advances from government (ii)		50,128	66,320
Total non-current borrowings		**137,028**	**254,118**
Total borrowings		**259,079**	**301,581**

[i] Secured by the assets leased.
[ii] These are unsecured loans which bear no interest.

How we recognise borrowings

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

Initial recognition

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

Subsequent measurement

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

Maturity analysis

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

Defaults and breaches

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

Note 6.1 (a) Lease liabilities

Inglewood & Districts Health Service's lease liabilities are summarised below:

	Total 2021 $	Total 2020 $
Total undiscounted lease liabilities	197,806	247,801
Less unexpired finance expenses	(5,591)	(12,540)
Net lease liabilities	**192,215**	**235,261**

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

	Total 2021 $	Total 2020 $
Not longer than one year	110,212	54,406
Longer than one year but not longer than five years	87,594	193,395
Minimum future lease liability	**197,806**	**247,801**
Less unexpired finance expenses	(5,591)	(12,540)
Present value of lease liability	**192,215**	**235,261**
*** Represented by:**		
- Current liabilities	105,315	47,463
- Non-current liabilities	86,900	187,798
	192,215	**235,261**

How we recognise lease liabilities
A lease is defined as a contract, or part of a contract, that conveys the right for Inglewood & Districts Health Service to use an asset for a period of time in exchange for payment.

To apply this definition, Inglewood & Districts Health Service ensures the contract meets the following criteria:

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

Inglewood & Districts Health Service's lease arrangements consist of the following:

Type of asset leased	Lease term
Leased motor vehicles	3 years

Note 6.1 (a) Lease liabilities

Separation of lease and non-lease components

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

Initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Inglewood & Districts Health Services incremental borrowing rate. Our lease liability has been discounted by rates of between [3%] to [5%].

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

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee and
- payments arising from purchase and termination options reasonably certain to be exercised.

Subsequent measurement

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

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

Note 6.2 Cash and Cash Equivalents

	Note	Total 2021 $	Total 2020 $
Cash on hand (excluding monies held in trust)		1,930	1,930
Cash at bank (excluding monies held in trust)		295,780	175,287
Cash at bank - CBS (excluding monies held in trust)		1,148,792	821,104
Total cash held for operations		**1,446,502**	**998,321**
Cash at bank - CBS (monies held in trust)		3,822,903	4,106,887
Total cash held as monies in trust		**3,822,903**	**4,106,887**
Total cash and cash equivalents	7.1 (a)	**5,269,405**	**5,105,208**

How we recognise cash and cash equivalents

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

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

Note 6.3 Commitments for expenditure

There are no capital or operating contract commitments at 30 June 2021 (2020 $Nil)

Note 7: Risks, contingencies and 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 health service is related mainly to fair value determination.

Structure

7.1 Financial instruments
7.2 Financial risk management objectives and policies
7.3 Contingent assets and contingent liabilities

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 (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments:

Note 7.1 (a) Categorisation of financial instruments

Total **30 June 2021**	**Note**	**Financial Assets at Amortised Cost** **$**	**Financial Liabilities at Amortised Cost** **$**	**Total** **$**
Contractual Financial Assets				
Cash and Cash Equivalents	6.2	5,269,405	-	5,269,405
Receivables and contract assets	5.1	548,165	-	548,165
Total Financial Assets [i]		**5,817,570**	**-**	**5,817,570**
Financial Liabilities				
Payables	5.2	-	889,733	889,733
Borrowings	6.1	-	259,079	259,079
Other Financial Liabilities - Refundable Accommodation Deposits	5.3	-	3,822,903	3,822,903
Total Financial Liabilities [i]		**-**	**4,971,715**	**4,971,715**

Note 7.1 (a) Categorisation of financial instruments

Total **30 June 2020**	**Note**	**Financial Assets at Amortised Cost** **$**	**Financial Liabilities at Amortised Cost** **$**	**Total** **$**
Contractual Financial Assets				
Cash and cash equivalents	6.2	5,105,208	-	5,105,208
Receivables and contract assets	5.1	555,325	-	555,325
Total Financial Assets [i]		**5,660,533**	**-**	**5,660,533**
Financial Liabilities				
Payables	5.2	-	577,361	577,361
Borrowings	6.1	-	301,581	301,581
Other Financial Liabilities - Refundable Accommodation Deposits	5.3	-	4,106,887	4,106,887
Total Financial Liabilities [i]		**-**	**4,985,829**	**4,985,829**

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

How we categorise financial instruments

Categories of financial assets

Financial assets are recognised when Inglewood & Districts Health Service becomes party to the contractual provisions to the instrument. For financial assets, this is at the date Inglewood & Districts Health Service commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through net result, in which case transaction costs are expensed to profit or loss immediately.

Where available, quoted prices in an active market are used to determine the fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15 para 63.

Note 7.1 (a) Categorisation of financial instruments

Financial assets at amortised cost

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

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

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

Inglewood & Districts Health Service recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables)

Categories of financial liabilities

Financial liabilities are recognised when Inglewood & Districts Health Service becomes a party to the contractual provisions to the instrument. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss, in which case transaction costs are expensed to profit or loss immediately.

Note 7.1 (a) Categorisation of financial instruments

Financial liabilities at amortised cost

Financial liabilities are measured at amortised cost using the effective interest method, where they are not held at fair value through net result.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

Inglewood & Districts Health Service recognises the following liabilities in this category:

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

Offsetting financial instruments

Financial instrument assets and liabilities are offset and the net amount presented in the consolidated balance sheet when, and only when, Inglewood & Districts Health Service has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Some master netting arrangements do not result in an offset of balance sheet assets and liabilities. Where Inglewood & Districts Health Service does not have a legally enforceable right to offset recognised amounts, because the right to offset is enforceable only on the occurrence of future events such as default, insolvency or bankruptcy, they are reported on a gross basis.

Note 7.1 (a) Categorisation of financial instruments

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.

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments

A financial asset is required to be reclassified between fair value between amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, Inglewood & Districts Health Service's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

Note 7.2: Financial risk management objectives and policies

As a whole, Inglewood & Districts Health Service's financial risk management program seeks to manage the risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, included the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed throughout the financial statements.

Inglewood & Districts Health Service's main financial risks include credit risk, liquidity risk, interest rate risk, foreign currency risk and equity price risk. Inglewood & Districts Health Service manages these financial risks in accordance with its financial risk management policy.

Inglewood & Districts Health Service uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer.

Note 7.2 (a) Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. Inglewood & Districts Health Service's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to Inglewood & Districts Health Service. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Inglewood & Districts Health Service's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, the health service is exposed to credit risk associated with patient and other debtors.

In addition, Inglewood & Districts Health Service does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, Inglewood & Districts Health Service's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that Inglewood & Districts Health Service will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debtors that are more than 60 days overdue, and changes in debtor credit ratings.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Inglewood & Districts Health Service's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to Inglewood & Districts Health Service's credit risk profile in 2020-21.

Note 7.2 (a) Credit risk

Impairment of financial assets under AASB 9

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

Equity instruments are not subject to impairment under AASB 9. Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9.

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

Contractual receivables at amortised cost

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

On this basis, Inglewood & Districts Health Service determines the closing loss allowance at the end of the financial year as follows:

30 June 2021		Current	Less than 1 month	1–3 months	3 months –1 year	1–5 years	Total
Expected loss rate		0.0%	0.0%	0.0%	0.0%	91.6%	
Gross carrying amount of contractual receivables	5.1	201,342	10,803	23,066	345,611	11,823	**592,645**
Loss allowance		-	-	-	-	**(10,830)**	**(10,830)**

30 June 2020	Note	Current	Less than 1 month	1–3 months	3 months –1 year	1–5 years	Total
Expected loss rate		0.7%	1.0%	3.0%	0.1%	24.8%	
Gross carrying amount of contractual receivables	5.1	258,431	16,424	9,479	258,068	34,193	**576,595**
Loss allowance		**(1,680)**	**(171)**	**(284)**	**(204)**	**(8,491)**	**(10,830)**

Note 7.2 (a) Credit risk

Statutory receivables and debt investments at amortised cost

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

Both the statutory receivables and investments in debt instruments are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, no loss allowance has been recognised.

Note 7.2 (b) Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due.

Inglewood & Districts Health Service is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees. The health service manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- holding contractual financial assets that are readily tradeable in the financial markets and
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

Inglewood & Districts Health Service's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from other financial assets.

Note 7.2 (b) Liquidity risk

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.

Total		Carrying Amount	Nominal Amount	Maturity Dates: Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
30 June 2021	**Note**							
Payables	**5.2**	889,733	889,733	889,733	-	-	-	-
Borrowings	**6.1**	259,079	259,079	5,591	16,773	99,687	137,028	-
Other Financial Liabilities - Refundable Accommodation Deposits	**5.3**	3,822,903	3,822,903	350,000	350,000	450,000	2,672,903	-
Total Financial Liabilities		**4,971,715**	**4,971,715**	**1,245,324**	**366,773**	**549,687**	**2,809,931**	**-**

Total		Carrying Amount	Nominal Amount	Maturity Dates: Less than 1 Month	1-3 Months	3 months - 1 Year	1-5 Years	Over 5 years
30 June 2020	**Note**							
Financial Liabilities at amortised cost								
Payables	**5.2**	577,361	577,361	577,361	-	-	-	-
Borrowings	**6.1**	301,581	301,581	3,886	11,658	31,088	254,949	-
Other Financial Liabilities - Refundable Accommodation Deposits	**5.3**	4,106,887	4,106,887	458,900	350,000	350,000	2,947,987	-
Total Financial Liabilities		**4,985,829**	**4,985,829**	**1,040,147**	**361,658**	**381,088**	**3,202,936**	**-**

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

Note 7.3: Contingent assets and contingent liabilities

At the date of this report, the Board are not aware of any contingent assets or liabilities.

How we measure and disclose contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet but are disclosed and, if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the health service or
- present obligations that arise from past events but are not recognised because:
  - It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations or
  - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

Note 8: Other disclosures

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

Structure

8.1 Reconciliation of net result for the year to net cash flow from operating activities
8.2 Responsible persons disclosure
8.3 Remuneration of executives
8.4 Related parties
8.5 Remuneration of auditors
8.6 Ex-gratia expenses
8.7 Events occurring after the balance sheet date
8.8 Jointly controlled operations
8.9 Equity
8.10 Economic dependency

Telling the COVID-19 story

Our other disclosures were not materially impacted by the COVID-19 Coronavirus pandemic.

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

	Note	Total 2021 $	Total 2020 $
Net result for the year		(639,369)	(887,139)
Non-cash movements:			
(Gain)/Loss on sale or disposal of non-financial assets	3.4	-	(34,349)
(Gain)/Loss on disposal of financial instruments through net result	3.4	-	(6,494)
Depreciation and amortisation of non-current assets	4.2	908,023	923,718
Discount (interest) / expense on loan	3.4	544	-
Allowance for impairement losses of contractual receivables		-	(11,018)
Adjustment prior year capital grant contribution		-	(198,000)
Movements in Assets and Liabilities:			
(Increase)/Decrease in receivables and contract assets		(24,451)	(37,920)
(Increase)/Decrease in inventories		24,611	(35,915)
(Increase)/Decrease in prepaid expenses		(10,756)	(6,389)
Increase/(Decrease) in payables and contract liabilities		348,808	268,730
Increase/(Decrease) in employee benefits		(49,490)	(26,905)
Increase/(Decrease) in other liabilities		(35,306)	4,457
Net cash inflow/(outflow) from operating activities		**522,614**	**(47,224)**

Note 8.2 Responsible persons

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

	Period
The Honourable Martin Foley:	
Minister for Mental Health	1 Jul 2020 - 29 Sep 2020
Minister for Health	26 Sep 2020 - 30 Jun 2021
Minister for Ambulance Services	26 Sep 2020 - 30 Jun 2021
Minister for the Coordination of Health and Human Services: COVID-19	26 Sep 2020 - 9 Nov 2020
The Honourable Jenny Mikakos:	
Minister for Health	1 Jul 2020 - 26 Sep 2020
Minister for Ambulance Services	1 Jul 2020 - 26 Sep 2020
Minister for the Coordination of Health and Human Services: COVID-19	1 Jul 2020 - 26 Sep 2020
The Honourable Luke Donnellan:	
Minister for Child Protection	1 Jul 2020 - 30 Jun 2021
Minister for Disability, Ageing and Carers	1 Jul 2020 - 30 Jun 2021
The Honourable James Merlino:	
Minister for Mental Health	29 Sep 2020 - 30 Jun 2021
Governing Boards	
Mr Michael Oerlemans (Chair of the Board)	1 Jul 2020 - 30 Jun 2021
Mrs Judith Holt	1 Jul 2020 - 30 Jun 2021
Mr Robert Chamberlain	1 Jul 2020 - 30 Jun 2021
Mr Ian Marshall	1 Jul 2020 - 28 Jun 2021
Ms Vanessa Hicks	1 Jul 2020 - 30 Jun 2021
Ms Sue Hurly	1 Jul 2020 - 30 Jun 2021
Mr Con Georgakas	1 Jul 2020 - 30 Jun 2021
Ms Jolene Morse	1 Jul 2020 - 30 Jun 2021
Mr Robert Porter	1 Jul 2020 - 30 Jun 2021
Mr Greg Westbrook	1 Jul 2020 - 30 Jun 2021
Accountable Officers	
Mrs Tracey Wilson	1 Jul 2020 - 18 Jun 2021
Mr Dallas Coghill (Acting)	19 Jun 2021 - 30 June 2021

Note 8.2 Responsible persons (continued)

Remuneration of Responsible Persons

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

Income Band	Total 2021 No	Total 2020 No
$0 - $9,999	11	10
$160,000 - $169,999	-	1
$260,000 - $269,999	1	-
Total Numbers	**12**	**11**

	Total 2021 $	Total 2020 $
Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:	**$288,192**	**$191,395**

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

Note 8.3 Remuneration of executives

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

Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.4)	**Total Remuneration**	
	2021 $	**2020 $**
Short-term benefits	147,531	133,160
Post-employment benefits	13,286	16,459
Other long-term benefits	4,766	-
Total remuneration [i]	**165,583**	**149,619**
Total number of executives	1	1
Total annualised employee equivalent [ii]	1.0	1.0

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

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

Note 8.3 Remuneration of executives (continued)

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

Short-term employee benefits

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

Post-employment benefits

Pensions and other retirement benefits (such as superannuation guarantee contributions) paid or payable on a discrete basis when employment has ceased.

Other long-term benefits

Long service leave, other long-service benefit or deferred compensation.

Note 8.4: Related Parties

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

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

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

Key management personnel

The Board of Directors and the Executive Directors of Inglewood & Districts Health Service and its controlled entities are deemed to be KMPs. This includes the following:

Entity	KMPs	Position Title
Inglewood & Districts Health Service	Mr Michael Oerlemans	Board Chair
Inglewood & Districts Health Service	Mrs Judith Holt	Board Member
Inglewood & Districts Health Service	Mr Robert Chamberlain	Board Member
Inglewood & Districts Health Service	Mr Ian Marshall	Board Member
Inglewood & Districts Health Service	Ms Vanessa Hicks	Board Member
Inglewood & Districts Health Service	Ms Sue Hurly	Board Member
Inglewood & Districts Health Service	Mr Con Georgakas	Board Member
Inglewood & Districts Health Service	Ms Jolene Morse	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.

	Total 2021 $	Total 2020 $
Compensation - KMPs		
Short-term Employee Benefits [i]	366,119	309,702
Post-employment Benefits	27,826	31,312
Other Long-term Benefits	30,877	-
Termination Benefits	28,953	-
Total [ii]	**453,775**	**341,014**

[i] Total remuneration paid to KMPs employed as a contractor during the reporting period through accounts payable has been reported under short-term employee benefits.

[ii] KMPs are also reported in Note 8.2 Responsible Persons or Note 8.3 Remuneration of Executives.

Note 8.4: Related Parties

Significant transactions with government related entities

Inglewood & Districts Health Service received funding from the Department of Health of $4.32m (2020: $3.79m) and indirect contributions of ($0.02m) (2020: ($0.02m)). Balances outstanding as at 30 June 2021 are $0.04m (2020 $0.02m)

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

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

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

Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with Inglewood & Districts Health Service, there were no related party transactions that involved key management personnel, their close family members or their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. There were no related party transactions with Cabinet Ministers required to be disclosed in 2021 (2020: none).

There were no related party transactions required to be disclosed for Inglewood & Districts Health Service Board of Directors, Chief Executive Officer and Executive Directors in 2021 (2020: none).

Note 8.5: Remuneration of Auditors

	Total 2021 $	Total 2020 $
Victorian Auditor-General's Office		
Audit of the financial statements	16,850	17,000
Total remuneration of auditors	**16,850**	**17,000**

Note 8.6: Ex gratia payments

	Total 2021 $	Total 2020 $
Inglewood & Districts Health Service has made the following ex gratia expenses:		
Compensation for economic loss	28,953	-
Total ex-gratia expenses	**28,953**	**0**

Includes ex-gratia for both individual items and in aggregate that are greater than or equal to $5,000.

Note 8.7: Events occurring after the balance sheet date

There were no events occurring after the Balance Sheet date.

Note 8.8 Joint arrangements

	Principal Activity	Ownership Interest 2021 %	Ownership Interest 2020 %
Loddon Mallee Rural Health Alliance	Information Technology Services	2.72	2.63

Inglewood & Districts Health Service interest in assets and liabilities of the above joint arrangements are detailed below. The amounts are included in the consolidated financial statements under their respective categories:

	2021 $	2020 $
Current assets		
Cash and cash equivalents	175,433	151,030
Receivables	29,585	11,660
Inventories	-	29,180
Prepaid expenses	40,658	33,994
Total current assets	**245,676**	**225,864**
Non-current assets		
Property, plant and equipment	26,223	23,106
Total non-current assets	**26,223**	**23,106**
Total assets	**271,899**	**248,970**
Current liabilities		
Payables	72,214	110,492
Accrued Expenses	7,823	14,518
Total current liabilities	**80,037**	**125,010**
Total liabilities	**80,037**	**125,010**
Net assets	**191,862**	**123,960**
Equity		
Accumulated surplus	191,862	123,960
Total equity	**191,862**	**123,960**

Note 8.8 Joint arrangements

Inglewood & Districts Health Services interest in revenues and expenses resulting from joint arrangements are detailed below:
The amounts are included in the consolidated financial statements under their respective categories:

	2021 $	2020 $
Revenue		
Operating Activities	565,809	268,081
Capital Purpose Income	61,345	15,524
Total revenue	**627,154**	**283,605**
Expenses		
Other Expenses from Continuing Operations	559,254	289,305
Total expenses	**559,254**	**289,305**
Net result	**67,902**	**(5,700)**

* Figures obtained from the (un)audited Loddon Mallee Rural Health Alliance Joint Venture annual report.

Contingent liabilities and capital commitments
There are no known contingent liabilities or capital commitments held by the joint arrangements at balance date.

Note 8.9: Equity

Contributed capital

Contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of the 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 at fair value through comprehensive income revaluation reserve

The financial assets at fair value through other comprehensive income revaluation reserve arises on the revaluation of financial assets (such as equity instruments) measured at fair value through other comprehensive income. Where such a financial asset is sold, that portion of the reserve which relates to that financial asset may be transferred to accumulated surplus/deficit.

Specific restricted purpose reserves

The specific restricted purpose reserve 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 8.10: Economic dependency

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

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.

INGLEWOOD & DISTRICTS
HEALTH SERVICE

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