

Annual Report

2024/2025

A Healthy and Well Community



TIMBOON
AND DISTRICT
HEALTHCARE
SERVICE

Acknowledgement of Traditional Owners

We would like to acknowledge the Traditional Custodians of the unceded lands, waterways, and skies on which Timboon and District Healthcare Service provides care. We pay our deep respect to the Keeraywoorong Ancestors of Eastern Maar, and all First Peoples of Australia and extend this to any Aboriginal and or Torres Strait Islander People joining us today. Timboon and District Healthcare Service acknowledges the Elders past and present of the oldest living culture in the world and recognises the ancient knowledge that Aboriginal People hold as an integral part of our journey forward.

This annual report fulfils Timboon and District Healthcare Service's reporting requirements to the community and to the Minister for Health. It summarises Timboon and District Healthcare Service's results, performance, outlook, and financial position for 2024/2025.

It outlines our performance against key objectives identified in our Strategic Plan and against the Victorian Government's objectives for the community and frontline services.

Our annual reports are available on our website, and a hard copy of this issue can be obtained by contacting us on the contact details below.

Timboon and District Healthcare Service is committed to providing accessible services. If you have any difficulty in understanding this annual report, you can contact us to arrange appropriate assistance.

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Cover image: "Farm safe and strong": Local farmer Derek Gale with Timboon and District Healthcare Service's AgriSafe Clinic Nurse Camille Nicholls at the Timboon Clinic



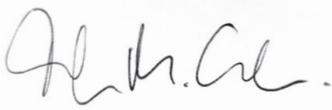
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Report of Operations

RESPONSIBLE BODIES DECLARATION

In accordance with the Financial Management Act 1994, I am pleased to present the report of operations for Timboon and District Healthcare Service for the year ending 30 June 2025.



Mr Frank Carlus
Chair, Board of Directors
Timboon and District Healthcare Service
25 August 2025



Board members L-R: Leah Champion, Simone Renyard, Janelle Jakowenko, Kieran Donoghue, Frank Carlus, Ashley Nesseler, Anthony DeJong, Claire Murphy, Toinette Hutchins and James Farrugia

Our **VISION**

A healthy and well community

Our **MISSION**

To support our communities' health and wellbeing across their life through the provision of safe and effective care

Our **VALUES**



We foster an open and positive work environment through honest and ethical behaviours

We are understanding of peoples differing needs, opinions and feelings, and treat everyone with empathy

We take responsibility for our actions, attitudes and decisions and the impact it has on others within our workplace

We promote an inclusive and diverse culture by valuing the differing views, qualities, needs and feelings of each other

We invest in continuous development opportunities, so we can continue to deliver exceptional services to our community

Overview

OUR ESTABLISHMENT

Located 235km southwest of Melbourne, Timboon is a dairying community that acts as a service centre for the Port Campbell National Park and produces some of the finest gourmet products for the region including fine icecream and fresh berries. Timboon was first settled by the Callaways, English immigrants who selected land in 1875 to the west and north of the present township.

Timboon and District Hospital had its beginnings more than a decade before the doors opened when a group of local citizens met on 8 June 1944 to discuss establishing a local hospital. Approval of the Charities Board of Victoria came through in July 1944, but it still took another decade before construction commenced in January 1955. Dr PDG Fox, who was engaged as the local doctor in May 1951, his wife, along with the whole community, worked hard to bring the long-held dream of a hospital to a reality through fundraising and lobbying. Timboon and District Hospital officially opened on 8 December 1955 and accepted its first patient on 5 March 1956.

Over the years, the services and facilities have been improved, challenges have been overcome, the name has been changed and, throughout it all, Timboon and District Healthcare Service (TDHS) has continued to deliver first-class health care as well as peace of mind that medical facilities are close at hand and adapted and grown to meet the changing needs of our community.

In 1998 TDHS received the status of a Multi-Purpose Service (MPS) which allows us to provide a broad mix of services via a flexible service model. Being an MPS, TDHS has a tripartite agreement between the Commonwealth, State Government and our own agency to deliver services. The State and Commonwealth funds are pooled so that we are able to respond flexibly and responsively to the challenges facing our communities in an isolated rural area and best meet the health needs of community members throughout their lives. We are extremely proud of the services we provide; these are based on evidence gathered from community consultations, local demographics and population health data.

TDHS provides acute medical, residential and community aged care and a comprehensive suite of community health services. Acute and residential aged care services are provided within 14 flexible beds and an urgent care centre. TDHS contracts General Practitioners as Visiting Medical Officers, who work at the Timboon Clinic across from the healthcare service.



Our Catchment Area

The Timboon and District Healthcare Service (TDHS) catchment stretches from Cobden in the north to the Great Ocean Road coastline, encompassing the towns of Timboon, Cobden, Nullawarre, Peterborough, Port Campbell, Princetown, Simpson, and the tourism sites of the Twelve Apostles.

It is home to approximately 8,000 residents engaged in a wide range of employment, including primary industries, particularly the dairy industry and tourism. In addition, around 2.5 million tourists visit the Twelve Apostles and Port Campbell each year.



History of TDHS

1944

Timboon Progress Association convened first meeting to discuss establishment of a local hospital

1951

Timboon Township engaged Dr PDG Fox, which was vital to the beginnings of Timboon and District Hospital (TDH)

1955

Construction started in January on land donated by Charles Lindquist

1955

Official opening of TDH by Dr JH Lindell, Chairman of the Hospitals and Charities Commission

1956

TDH open and receiving patients
Construction of TDH staff home



1962

South Western District Ambulance Service became operational at TDH driven by volunteers

1971

Completion of building alterations at TDH

1978

Official opening of Community Health Centre at TDH

1991

Official opening of extensions, treatment room and front entrance at TDH by Mr Arthur Rogers, Regional Director of the Health Department

1998

TDH became Timboon and District Healthcare Service (TDHS) to reflect its new status as an MPS

2002

Official opening of new wing at TDHS by Mr Bruce Mildenhall MP, Parliamentary Secretary to the Premier

2005

Completion of the Timboon Clinic Building

2010

Opening of new Ambulance Station

2013

Official opening of Community Health Building by The Hon David Davis M.P.



2021

Full acquisition of Timboon Clinic



By the community, for the community

Our Services

Timboon and District Healthcare Service (TDHS) continues to engage in local and regional partnerships and service delivery, to provide a broad range of health services that reflect the needs of our community.

ACUTE INPATIENT

Our experienced and highly skilled professional team provide high-quality acute care services across our 14 flexible inpatient beds. With a flexible bed arrangement we can support people with acute illness, chronic disease, rehabilitative and palliative care needs.

AGED AND RESIDENTIAL CARE

We deliver residential aged care services at our facility in Timboon. Our aged care facility comprises of 4 permanent beds where members of the community, unable to remain in their homes due to health or mobility issues, can receive 24-hour professional care. Our Multi-Purpose Service model provides TDHS with the flexibility to support Aged Care needs.

COMMUNITY AND ALLIED HEALTH

We offer a broad range of community and allied health services to meet the needs of our community. We work with a broad range of partners to deliver diverse services, including:

- Aboriginal Liaison Officer
- Audiology (private)
- Community Health Nurse
- Community Transport
- Continence Nurse
- Diabetes Education
- Dietetics
- District Nursing
- Exercise Classes
- Exercise Physiologist
- Immunisation Clinic
- Maternal Health (provided by Corangamite Shire)
- Occupational Therapy
- Physiotherapy
- Podiatry (private)
- Women's Health

HOME SUPPORT PROGRAM

Our dedicated home support care team work across a range of services to enable people to remain independent and safe in their homes for as long as possible. These services are funded through a variety of programs and support younger people with a disability, those over 65 and Aboriginal and Torres Strait Islander people who are over 50. Our home support services include:

- Community Transport
- District Nursing
- Domestic Assistance
- Home Maintenance
- In-home Respite Care
- Meals on Wheels
- Personal Care
- Social Support Group

NATIONAL DISABILITY INSURANCE SCHEME (NDIS)

We offer specific care services to those with a disability who are registered with the NDIS. Our NDIS services ensure individualised support for people with disability, their families and carers.

PALLIATIVE CARE

Our palliative care services support those living with and dying from a terminal condition. This support can be provided at home or within the health service. Our compassionate and skilled staff ensure a team approach to palliative care that supports the individual, their carers, family and friends. TDHS has well-developed networks to assist with ensuring a quality end of life experience, closer to home.

PATHOLOGY

We partner with regional pathology services to collect and test specimens twice daily, Monday through Friday, and once daily, on Saturday. We foster relationships with leading experts and practitioners to ensure efficient, high-quality pathology services.

RADIOLOGY

TDHS offers X-ray services delivered by our part time radiographer, to help diagnose and treat injuries.

REGIONAL ASSESSMENT SERVICE (RAS)

Our experienced assessment officer reviews individuals for their care needs and supports them with care planning and management, as required.

RESPITE

We support families and carers to continue to provide care for their loved ones through the provision of respite care. Respite care is short term support to provide carers and families with a break from direct care provision of those with debilitating illness including physical, intellectual and sensory needs. Respite can be accessed either in home or at the health service.

TELEHEALTH

We utilise Telehealth services to enhance our existing service provision. This ensures our community can access specialised care, close to home, using innovative service models.

TIMBOON CLINIC

We have a dedicated team of doctors, practice nurses and friendly administrative staff who support our community to address their immediate, chronic and preventative health needs.

TRANSITION CARE PROGRAM (TCP)

TDHS partners with our sub-regional health services to provide community and bed-based services for a period of up to 12 weeks per occasion. This assists people to recuperate after a serious illness or change in condition and aims to prevent hospitalisation and support people to remain at home for as long as possible.

URGENT CARE CENTRE

Our Urgent Care Centre ensures 24-hour assessment and care services for local medical emergencies and urgent care needs. Urgent care is delivered by a nurse led model supported by on-call medical staff.

Board Chair and CEO Report

The past year has been one of both challenge and progress for Timboon and District Healthcare Service (TDHS). As we reflect on the achievements and milestones for 2024/25, we are proud of the dedication and resilience shown by our teams, the innovation of our care delivery, and our continuing commitment to our community.

Together – from the Boardroom to the bedside – we have continued to navigate a rapidly evolving healthcare landscape, always grounded in our mission to support our communities’ health and wellbeing across their life through the provision of safe and effective care.

STRATEGIC PLAN 2024-2029

Formal approval by the Department of Health of our 2024-2029 Strategic Plan was received in September 2024. Our new strategic directions were shared with our staff and community during May 2025 with a series of short movies and static poster displays.

Our Plan has a strong emphasis on:

- Engaging the community to maintain lifelong health and wellbeing and reducing the impact of chronic conditions
- Making TDHS a great place to work and to be an employer of choice with a clear value proposition
- Improving access to care through inclusion, innovation and collaboration
- Expand on and continuously improve the quality of wellbeing care provided

Our current progress against this new Plan is outlined in the next section “Our Year in Review”.

Our Strategic Directions



Strategic Direction 1

Engage consumers

Support consumers to maintain lifelong health and wellbeing, by meeting their needs and being responsive to their goals



Strategic Direction 2

A great place to work

Grow and support our caring, committed and capable team of staff, contractors and volunteers



Strategic Direction 3

Improve access to care

Increase people’s access to safe health and wellbeing care through inclusion, innovation and collaboration



Strategic Direction 4

Value based care

Expand and improve safe health and wellbeing care services for people who live, work and visit our catchment

FINANCIAL PERFORMANCE

From a financial perspective 2024/25 commenced with significant challenges due to proposed funding changes outlined by the State Government, our primary source of funding. Ultimately TDHS was again supported by generous grants from the State and Commonwealth as well as various project specific grants and donations from our loyal community. We thank both Governments for their support in assisting TDHS to continue to provide high quality services. TDHS has worked to further strengthen a sound financial position by increasing revenue and reducing expenditure, with savings in areas which did not impact front line services and represented improved efficiencies. We have invested in digital uplift to support efficiencies. Our final operating result is within expectations and shows the very significant work done across the organization under the guidance and support of our finance team. We want to acknowledge and thank the Executive Team and every staff member who has contributed to this outcome, particularly to Andrew Maskell, Finance Manager, for his diligence and leadership in navigating the tight fiscal environment. The Board's work in this area has been well supported by the work of the Financial, Audit and Risk Management (FARM) committee under the capable chairmanship of Kieran Donoghue.

OUR PEOPLE

Maintaining and resourcing a skilled workforce is a key strategic and operational objective for TDHS, as it has been for most organisations in the health sector. During 2024/25 a significant focus for the Board and Executive Team has been on the need to support a positive workplace culture and to build a great place to work. Culture is the essential ingredient in any successful organisation and particularly important in managing change and increasing workload demands while maintaining quality and safety in delivered services. This has been a time and energy consuming process that is ongoing. Our efforts to-date were pleasingly validated by the most recent People Matters Survey results which indicated improvements across the spectrum of measures. We want to acknowledge the work and energy brought to this endeavour by the Executive, specifically Krystal Edwards, Human Resources Manager, and the members of the People, Culture & Remuneration Committee (PC&RC), and outgoing Chair, Claire Murphy, who provided great leadership in this area. Ultimately culture is everyone's responsibility, and we want to thank all Directors and the Executive Team for their contribution to this ongoing process.

| DOMAIN / KPI | SAME TIME | CURRENT YEAR | | |
|---|---------------|---------------|---------------|---------------|
| | LAST YEAR | Actual | Target | Result |
| Strong governance, leadership and culture | Actual | Actual | Target | Result |
| Organisational culture | | | | |
| Percentage of staff with on overall positive response to safety culture questions in People Matter Survey | 67% | 80% | 80% | ✓ |
| Percentage of workers reporting nil or low/mild work-related stress | 54% | 70% | 55% | ✓ |
| Percentage of workers not reporting symptoms of fatigue | 7% | 86% | 79% | ✓ |
| Percentage of workers not experiencing occupational violence and aggression | 85% | 87% | 87% | ✓ |
| Percentage of staff who responded to the People Matter Survey | 64% | 68% | 30% | ✓ |

TDHS is committed to progressing gender equality. We have continued to implement the strategies outlined in our Gender Equality Action Plan (GEAP), however, there remains much to be done in this area of work. On 23 October 2024 we welcomed Victoria's inaugural Public Sector Gender Equality Commissioner, Dr Niki Vincent, to our healthcare service during her visit to the South West where Dr Vincent and her team shared insights to assist us to find a path forward..

*artwork (watermark) designed by local indigenous artist Donna Chatfield

REGIONAL WORKERS ACCOMMODATION FUND

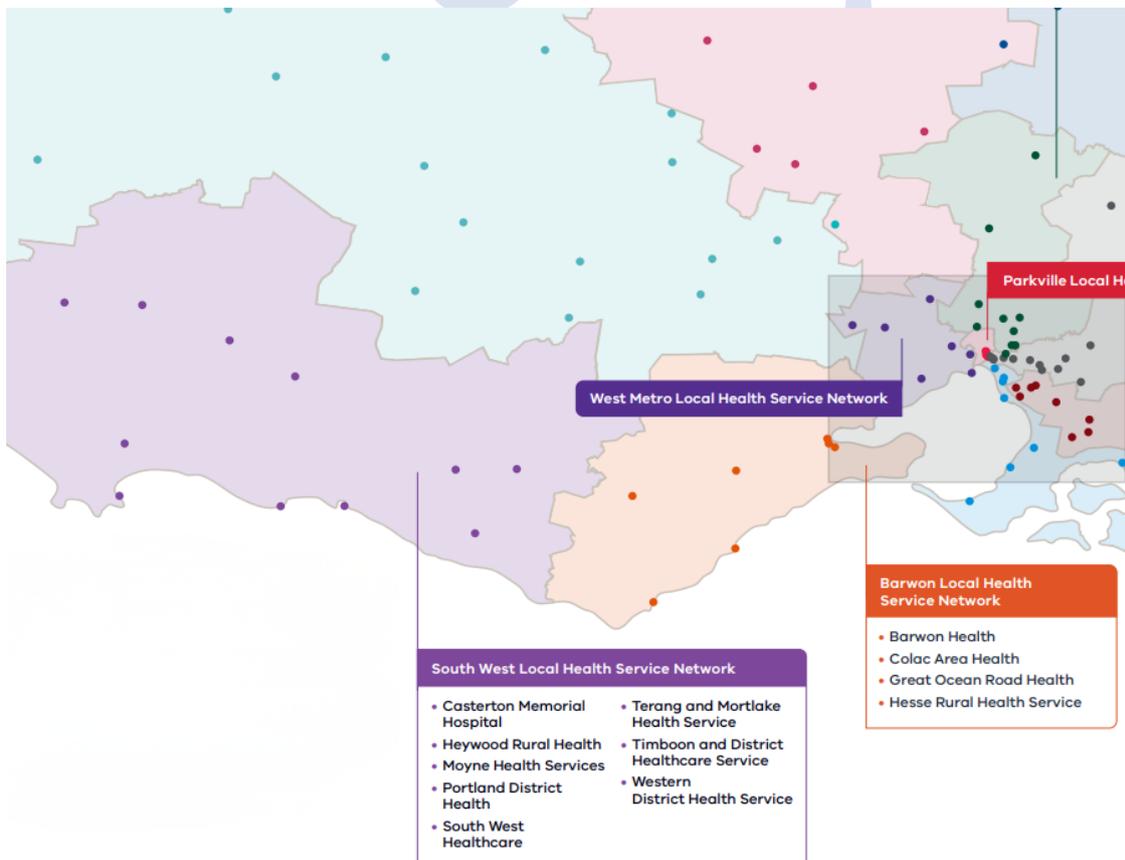
A barrier in attracting workers in a rural setting is often related to the lack of appropriate and affordable housing and accommodation. In October 2024 TDHS was incredibly excited and proud to announce that we had received a grant from the Regional Worker Accommodation Fund (RWAF) to fund the construction of three units to be completed before the end of 2026. The RWAF provides new housing and accommodation for regional communities where workers in key industries and their families are struggling to find places to live. TDHS was the only successful applicant in the Corangamite Shire and one of only two health services, with Colac Area Health, in the Barwon Southwest region to have been awarded funding in the first round. The accommodation will provide opportunities to house workers and students who are working at TDHS for the next five years, after which the accommodation can be repurposed.

LEADERSHIP

The Executive Team has again seen some changes during 2024-2025, and we are pleased to reflect with satisfaction on the positive way the various challenges have been met by the Executive Team. We are grateful for the service and leadership provided by the members of our Executive Team. Our collective capacity to negotiate the many challenges while continuing to meet our obligations owes much to the capacity, skills, resilience and maturity of our Executive Team and we need to continue to support, nurture and reward these qualities.

SERVICE ACCESS, QUALITY AND SAFETY

Our goals in this area are non-negotiable, and we believe we are responding to our accountabilities in a proactive manner. The establishment of the South West Local Health Service Network from 1 July 2025, an outcome of the Health Services Plan Report, is designed to assist all members in achieving improvements in this area. As a network member, TDHS is actively invested in related network activities in the expectations of positive outcomes for communities and consumers in our catchment and the broader sector. In the meantime, challenges continue to present, and we must continue to prioritise management of change and recruitment to key clinical and support roles as key enablers to ensure we keep services viable, accessible, safe and effective.



Pleasingly TDHS successfully navigated a National Safety and Quality Health Service Standard (NSQHS) Short Notice Assessment (accreditation) conducted during early October 2024. The assessment found TDHS to have met all requirements, which is a strong endorsement of operational changes implemented earlier. We want to thank and acknowledge the work of Larissa Barclay, Director of Clinical Services and her staff including the Clinical Quality and Patient Safety Coordinator, Vickie Stevens, and the support and direction provided by members of our Clinical Governance, Quality and Credentialing Committee under the able leadership of outgoing Chair Dr. Ashley Nessler.

INNOVATIVE STRATEGIES AND COLLABORATIONS

Innovations and collaborations in healthcare technology are vital to address pressures on the system, improve patient access and engagement, and personalise care through digital tools and remote monitoring.

During 2024/2025, TDHS has been involved in several Safer Care Victoria Collaboratives, including the Victorian Sepsis Program quality improvement initiative and the Improving Care for Older People at Risk of Delirium (ICORD) project, further building organisational quality. TDHS also commenced an innovative trial of the AbioScope pancreatic stone protein point-of-care testing pilot being developed for early detection of sepsis, which may lead to improvements to consumer care in the future. Ultimately, these advancements and collaborations aim to make healthcare more efficient, effective, and consumer-centered by empowering consumers and facilitating proactive care.

TIMBOON CLINIC

Exhaustive recruitment efforts were rewarded with our medical workforce being strengthened by the appointment of additional General Practitioners (GP) who have been warmly received by consumers and the broader community. The work and dedication of our long-serving GP, Dr Warrick Rouse, was recognised with the annual ICARE Dr Peter Fox Staff Award to popular acclaim. Work to enhance the capacity, reach and sustainability of Timboon Clinic and to more fully integrate its role and operations into that of the health service remains a priority. This remains a significant risk/opportunity activity for the health service given the key role it plays and the high visibility within the community. Our efforts to enhance our capacity and impact in relation to the prevention and management of chronic disease remains a longer-term objective. The appointment of our first ever Nurse Practitioner Suzie Clayden who specialises in Chronic Disease is designed to support the growth of this area of the clinic. This service has great potential; however, we need to continue to evaluate its implementation and longer-term support requirements in order for it to be able to operate in an effective and sustainable manner. A formal external review of Timboon Clinic was commissioned and completed with recommendations being progressively implemented. We want to thank and acknowledge the work of Tanya Wines, former Director of Community Health, and the team at Timboon Clinic.

AGRISAFE INITIATIVE

TDHS's catchment area is home to approximately 8,000 residents engaged in a wide range of employment, including primary industries, particularly the dairy industry. Drought and cost of living has put an immense strain on our farming community and TDHS, in partnership with the National Centre for Farmer Health, is proud to offer the AgriSafe Nurse service at the Timboon Clinic since August 2024. After additional training, our Associate Nurse Unit Manager, Camille Nicholls, is now also an agrihealth professional, offering a comprehensive 90-minute one-on-one health assessment tailored for farmers at our Timboon Clinic. (Refer to front cover photo)

URGENT CARE CENTRE

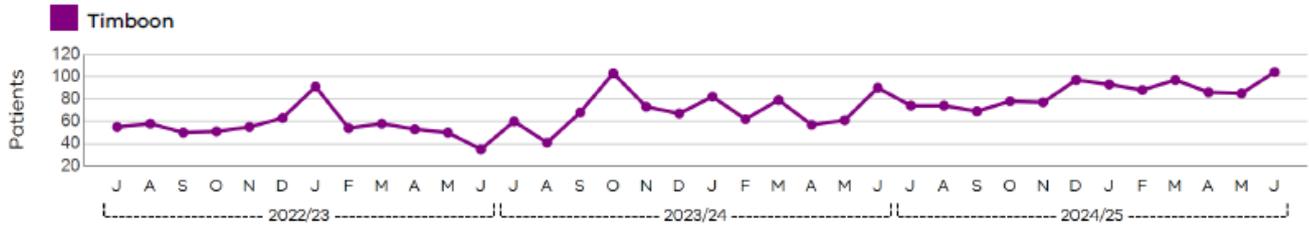
TDHS is proud to operate a 24/7 Urgent Care Centre (UCC), where nursing staff work collaboratively with General Practitioners, Ambulance Victoria, and Virtual ED to address consumer needs effectively.

Strengthening our partnership with Ambulance Victoria, implementing innovative strategies and scenario training sessions, has seen a 21% increase in occasions of service (1,022) during 2024/25, also showing an increased level of trust and confidence within our community.

TDHS' rural UCC undertakes initial assessments of patients and treatment of any type of presentation. Our UCC also receives ambulances for definitive treatment, assessment of patient needs or stabilisation before transfer to a larger health service. Where necessary ambulances with critically ill patients will bypass our

Urgent care

Occasions of service



COMMUNITY ENGAGEMENT

This continues to be an important and ongoing endeavor for TDHS which recently increased in importance as a result of uncertainty in relation to the Health Services Plan and health sector financial issues. We are fortunate to have strong community support as well as representation on our Board committees and an active Consumer Advisory Committee. In addition, a strong and active group of Volunteers provide us not just with increased capability, but a strong connection to the various sectors in the community. The survey feedback we have received has highlighted the high regard the community has for the services offered at TDHS. We continue to build on our current position by ensuring we explore and implement initiatives that strengthen our engagement with the various sectors of the community we serve. While positive engagement with community and consumers needs to be embedded into every activity, targeted activities such as Feedback Fortnight and women’s/men’s health nights are valuable, as is our participation in community led activities and celebrations.

ANNUAL APPEAL

Our community’s collective generosity has made our appeals successful, directly impacting our ability to deliver services and serve our community’s needs. Following generous donations from our community, we were able to expand our community transport service with an 18-seat community bus, but over time we had to acknowledge that this larger bus did not fully meet the needs of our community. The decision by TDHS Board and management to replace the 18-seat bus with two smaller nine-seat buses has paid off as it has provided TDHS with a more flexible and accessible transport service, with the new vehicles supporting multiple groups simultaneously (see back cover image). Our smaller bus with wheelchair access, meant our residents were able to attend the local Timboon ANZAC Day service.

At our Annual General Meeting in November last year, we launched our 2024/25 Sensory Garden appeal for the Timboon and District Healthcare Service (TDHS) aged care residents, ward-based patients, staff and the general Timboon Community during agreed times. The purpose-built garden will provide a safe, well-designed place, with input from our Aboriginal Liaison Officer, for the consumers, participants and staff to connect with nature. The improvements will support TDHS’ strategic pillars of consumer centered, value-based care and a great place to work.

TDHS was grateful to receive a significant bequest, from a former consumer who chose to remain anonymous, which will be used to build our end-of-life room over the next financial year. While the identity of the donor cannot be shared, we thank them for their contribution to the future care of consumers who will be able to die close to home, amongst family and friends, in a purpose-built facility.

SUSTAINABILITY

TDHS continues to recognise the need to use our resources wisely and effectively without compromising our standards of care. During the 2024/25 financial year, TDHS continued its transition to hybrid fleet vehicles, increased the capacity of rooftop solar systems and established a ‘Green Champions Committee’, comprised of employees across TDHS. This group will lead TDHS’ environmental and sustainability initiatives with the aim of identifying opportunities, implementing improvements and educating staff.

EMERGENCY MANAGEMENT

Timboon is located in a high fire risk area and with record low rainfall across parts of the state in the past 18 months, it is more important than ever to have a coordinated approach for mitigation, planning, response and recovery. TDHS works closely with the Department of Health and Emergency Management Victoria in helping to keep our staff, consumers and community informed and safe. The summer of 2024/25 saw TDHS stand up its Emergency Management Plan on numerous occasions as triggered by CFA warnings, Emergency Management Victoria, the Bureau of Meteorology and the Emergency Management Department at the Department of Health.

GOVERNANCE

Board membership remained stable during 2024/25 with no resignations or new appointments, and this was valuable in terms of providing stability and cohesion while not eroding our capacity for constructive feedback, robust inquiry and debate. The current sub-committee structure has continued to support the Board's work well and we have delivered a good level of governance. We are grateful for the expertise all Directors have contributed, for the leadership provided by committee Chairs, and the support they have all provided to us, the Board Chair and CEO. Board attendance has been over 90%, with only 10 apologies out of a total of 110 possible Board meeting attendances over 2024/25.

PARTNERSHIPS

Partnerships are crucial for fostering person-centred care, empowering patients in their own health decisions, and enhancing the overall performance of health service organisations by ensuring services are safe, high-quality, and meet community needs. Key aspects include shared decision-making, mutual respect, transparent communication, and active collaboration to drive system improvements and provide tailored, effective care. TDHS is part of a larger health system and we partner with regional and sub-regional health services, local health services and private healthcare providers so that our communities have access to the right care from the right provider at the right time. We are extremely appreciative of the support received from the State and Commonwealth governments, the Department of Health and our many service partners.

ON REFLECTION

We are pleased to share our reflections on what we regard as the successful fulfilment of our collective service and governance responsibilities and obligations. We have been well supported by our strategy and governance structures, and by a dedicated Executive Team who have in turn lead a large group of professional and support staff who have remained focused on delivering safe and high-quality care to the individuals and communities we serve. We have some significant challenges ahead and we are confident in our capacity to meet them and achieve the best available outcomes through a focused, collaborative, strategic and diligent governance approach.



A handwritten signature in black ink, appearing to read 'Frank Carlus'.

Frank Carlus
Chair - Board of Directors



A handwritten signature in black ink, appearing to read 'Gary Castledine'.

Gary Castledine
Chief Executive Officer

Our Year in Review

MULTI PURPOSE SERVICE (MPS) PLAN: KEY ACHIEVEMENT AND CHALLENGES

After extensive community and stakeholder consultation, our Strategic Plan 2024-29 was approved and introduced during this financial year.

Timboon and District Healthcare Service (TDHS) sees a future where more of our community live long and healthy lives, avoiding preventable chronic diseases through community wide healthy lifestyles and actively managing genetic or chronic conditions with the right care and support services.

Our aim over 2024-29 is to strengthen our role in the broader health system caring for people’s physical and mental health and wellbeing. To do this we will work with our community, staff and volunteers to:

- Assist people to maintain good health throughout their lives
- Improve health outcomes through early detection and treatment of disease
- Respond to medical emergencies and care for people with acute conditions
- Support healthcare at home and at our healthcare service, including the Timboon Clinic
- Assist people to live well with chronic conditions
- Provide residential care for respite and aged care
- Support mental health and wellbeing through the provision of social supports, and
- Improve staff experience and retention.

This Strategic Plan focuses on the following strategic directions:

Engage consumers Support consumers to maintain lifelong health and wellbeing, by meeting their needs and being responsive to their goals

A great place to work Grow and support our caring, committed and capable team of staff, contractors and volunteers

Improve access to care Increase people’s access to safe health and wellbeing care through inclusion, innovation and collaboration

Value based care Expand and improve safe health and wellbeing care for people who live, work and visit our catchment

We look forward to working with our staff, communities and partners to deliver the priorities outlined in this Strategic Plan.

| Good | | Better | |
|--|---|---|--|
| Good medical outcomes | ▶ | Quality of life, as well as good medical outcomes through our consumer focus | |
| When you are ill or injured | ▶ | When you are well, and when you are ill or injured | |
| When disease is detected | ▶ | Prioritising health promotion, healthy lifestyles, early detection and intervention | |
| Medical practitioner, often on their own | ▶ | Multidisciplinary care teams working together on proactive consumer health management plans | |
| Care at the Timboon Clinic or at TDHS | ▶ | Prioritising care at home, with care at the Timboon Clinic or TDHS when needed | |

THE BELOW TABLE OUTLINES OUR CURRENT PROGRESS AGAINST THE TDHS STRATEGIC PLAN 2024-29.

| STRATEGIC OBJECTIVES | ACTIONS | DELIVERABLES | OUTCOMES |
|--------------------------|--|--|--|
| Engaged consumers | Inform and involve consumers in decisions about their care | <ul style="list-style-type: none"> Enhance mechanisms for consumers to provide feedback about their experience at TDHS Develop mechanisms for consumers' involvement in the review of themes and trends related to feedback and complaints Use Care Opinion/Health Consumers Connect as platforms for patient feedback, that enables changes to practices and/or processes Provide consumers with opportunities to directly contribute to quality and safety improvement initiatives at TDHS including reviewing patient pathways Enhance opportunities and mechanisms for consumers to be more active participants in decision-making about their care Explore opportunities to improve the information provided to consumers before, during and at discharge from TDHS | <ul style="list-style-type: none"> Commenced Commenced Commenced Commenced Commenced Commenced |
| | Improve health outcomes through screening and early intervention | <ul style="list-style-type: none"> Develop an agriculture nurse program with a focus on the identification and prevention of illness in farmers Engage with partners who specialise in screening e.g. Shane Warne Foundation / Blood bank Increase the uptake of chronic disease management at Timboon Clinic Integrate Timboon Clinic with health promotion activities | <ul style="list-style-type: none"> Completed Commenced Commenced Commenced |

| | | | |
|--|--|--|--|
| | <p>Grow and support a community-led health promotion and prevention effort</p> | <ul style="list-style-type: none"> • Enhance mechanisms for promoting consumer engagement at TDHS • Develop and implement a system to record and capture consumer engagement activities that occur across TDHS • Develop feedback and communication mechanisms between the Consumer Advisory Committee and consumers who participate on other governance committees across TDHS • Undertake an audit of consumer satisfaction and report on outcomes to the Consumer Advisory Committee • Enhance formal processes for reporting on feedback data to the TDHS Consumer Advisory Committee • Consider opportunities for signage across the health service that embraces our cultural diversity • Use patient stories and lived experiences as catalysts for change and promotion of excellent care • Enhance consumer representation on governance committees • Enhance the monitoring of key TDHS quality and safety activities by the TDHS Consumer Advisory Committee • Develop options and opportunities to manage community expectations regarding healthcare provision • Ensure transparency for the community so that expectations are managed • Engage our communities to talk to our consumers, and support them through their healthcare journey • Identify key TDHS community groups and engage with them to develop appropriate relationships and consumer engagement mechanism • Implement a consumer representative register • Implement strategies to increase the number and diversity of consumers on the TDHS Consumer Representative Register • Undertake an audit of consumer satisfaction with Advanced Care Planning and report on outcomes to the Consumer Advisory Committee • Enhance our care communication to help consumers access the care they need at TDHS or at another health service • Enhance the accessibility of consumer information material on the TDHS internet, in collaboration with consumers • Implement mechanisms to ensure that all TDHS consumer information material is developed in consultation with consumers • Health promotions linked with external partners e.g. Cancer Council • Develop an effective communications plan including appropriate use of digital platforms and social media • Develop organisation wide awareness / learning of indigenous culture and health needs | <ul style="list-style-type: none"> • Commenced • Completed • Commenced • Completed • Commenced |
|--|--|--|--|

Our Year in Review

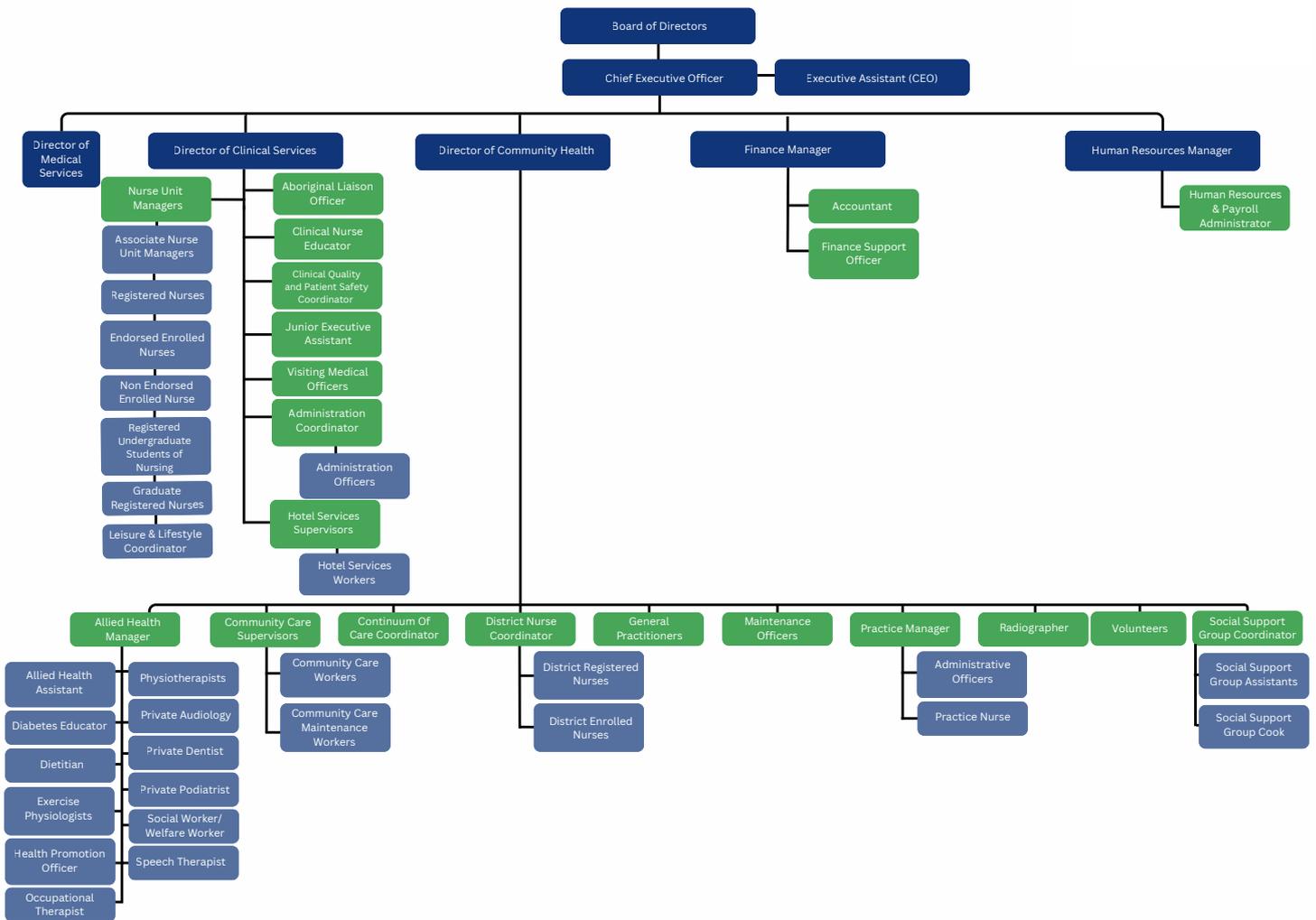
| | | | |
|------------------------------|---|--|---|
| A great place to work | <p>Grow our workforce through development and educations</p> | <ul style="list-style-type: none"> • Upskill staff including in clinical and leadership areas • Contribute actively to regional software, systems and solutions • Department leads to work with Regional Health Services to identify opportunities for staff exchange as a learning model • Development of functional sub-operational committees • Provide equitable access to professional development leave, conferences, and training programs • Promote the academic achievements of our workforce and the subsequent wider community recognition • Provide resources in support of leadership development • Support participation in leadership programs internal and external to the organisation for all clinical and non-clinical leaders • Formalise succession planning for key roles within the organisation • Identify staff development through Professional Development Reviews • Identify and promote professional development opportunities • Implement leader/staff rounding • Enhance Professional Development Reviews with effective goals to assist staff to achieve their potential • Staff training for Violence prevention and management – personal safety • Develop consistent performance development tools across the organisation • Enhance monitoring of mandatory education • Establish a Clinical Educator position • Cascade performance agreements from the Chief Executive Officer down to the relevant executives, and link this with performance appraisal | <ul style="list-style-type: none"> • Completed • Completed • Commenced • Completed • Commenced • Completed • Commenced • Commenced • Commenced • Commenced • Completed • Completed • Completed |
| | <p>Recruit, retain and replenish our clinical and volunteer workforce</p> | <ul style="list-style-type: none"> • Implementation of a new Human Resources Information System (HRIS) at TDHS in partnership with other regional health services • Implement robust processes and develop a skill base for succession planning to support the work environment • Enhance payroll query processes to ensure the prompt and efficient resolution of issues • Regular communication from the Executive and Board to TDHS staff • Develop board and executive rounding schedule that is well-published and communicated to all areas of TDHS • Participation in staff forums, surveys, and open sessions to provide opportunities for feedback and questions • Acknowledge and recognise our staff for the work that they do and develop consistent messaging in line with our values • Develop a Workforce plan • Promote and enhance employment of staff who live within the catchment of TDHS • Implement organisation wide exit interviews • Uplift workplace safety functions monitored through the Occupational Health & Safety Committee • Implement Executive rounding to engage staff in the development of a positive workplace culture • Increase and implement new staff wellbeing initiatives • Action of People Matter Employee Survey results • Increase key worker accommodation through the delivery of the Regional Workers Accommodation Fund project | <ul style="list-style-type: none"> • Commenced • Commenced • Completed • Commenced • Commenced • Commenced • Commenced • Commenced • Commenced • Completed • Completed • Completed • Completed • Commenced • Commenced • Commenced • Completed • Completed • Completed |

Our Year in Review

| | | | |
|-------------------------|--|--|---|
| | Respect and protect consumer information | <ul style="list-style-type: none"> Preparation of an Asset management plan for the organisation | <ul style="list-style-type: none"> Completed |
| | Strengthen and grow care pathways with other health services and providers | <ul style="list-style-type: none"> Enhance the relationship with the Western Victorian Primary Health Network Identify other community health service providers and non-government organisations and establish partnerships with these organisations Establish relationships with partners who we can both learn from and those who can learn from us Actively contribute to projects within the Health Service Network Participate in regional forums Actively participate in the development of the Health Service Network and the achievement of its key outcomes | <ul style="list-style-type: none"> Commenced Commenced Commenced Commenced Commenced Completed |
| Value based care | Strengthen the community's connection with TDHS | <ul style="list-style-type: none"> Develop a mechanism for consumers within our catchment to be aware of what we will and will not do (clinical tests, procedures, and interventions) Actively engage and participate in local community groups Reconnect with local businesses Build on partnerships with key stakeholders such as Corangamite Shire Promote recycling and waste segregation through staff awareness | <ul style="list-style-type: none"> Commenced Commenced Commenced Commenced Commenced |
| | Trial new and innovative multidisciplinary primary care models | <ul style="list-style-type: none"> Redesigning workflows to take advantage of technology to be more efficient and/or effective Explore key revenue-raising opportunities to support additional service delivery Implementation of Board of Director reporting software Implementation of reporting software to track audit recommendation Engagement and participation in both, Safer Care Victoria's 'Sepsis' and 'Improving Care for Older People at risk of Delirium' collaboratives Evaluation of innovative technology supporting early recognition of sepsis in adults presenting at TDHS | <ul style="list-style-type: none"> Commenced Commenced Completed Completed Commenced Commenced |
| | Improve people's care experience and quality-of-life outcomes | <ul style="list-style-type: none"> Evaluate the effectiveness of value-based healthcare Develop a mechanism for staff with TDHS to be aware of what we will and will not do (clinical tests, procedures, and interventions) Redesign care around people and our community's changing care needs Continuously improve consumer experience measures Review clinical outcomes and consumer experience concurrently to determine improvements in healthcare delivery through initiatives such as standardised carer escalation Participate in external benchmarking to measure performance against state and national peers Engage with the local Community Palliative Care team to enhance local processes and undertake quality improvement projects Enhance end-of-life care that is provided for aged care consumers who call TDHS home Development of a purpose- built suite for those requiring end-of-life care with community working group Annual Appeal initiative focussed on the development of a Sensory Garden, including Indigenous space, in collaboration with our staff, consumers and community | <ul style="list-style-type: none"> Commenced Commenced Commenced Commenced Completed Completed Commenced Commenced Commenced Commenced Commenced |

Organisational Structure

OUR ORGANISATIONAL STRUCTURE



Our Governance

Timboon and District Healthcare Service (TDHS) is a public health service established under the *Health Services Act 1988* (Vic). The responsible Minister(s) for the reporting period were:

**MINISTER FOR HEALTH
MINISTER FOR AMBULANCE SERVICES**

The Hon. Mary-Anne Thomas (1 July 2024 to 30 June 2025)

MINISTER FOR HEALTH INFRASTRUCTURE

The Hon. Mary-Anne Thomas (1 July 2024 to 19 December 2024)
The Hon. Melissa Horne (From 19 December 2024 to 30 June 2025)

**MINISTER FOR MENTAL HEALTH
MINISTER FOR AGEING**

The Hon. Ingrid Stitt (1 July 2024 to 30 June 2025)

MINISTER FOR DISABILITY/MINISTER FOR CHILDREN

The Hon. Lizzie Blandthorn (1 July 2024 to 30 June 2025)

Our Board of Directors

The role of the Board of Directors is to oversee the health service on behalf of the Minister for Health and in accordance with government policy and its legal obligations.

The health service is responsible for ensuring positive health outcomes, specifically: safe, effective, person-centered care. The Board provides strategic leadership of the organisation whilst monitoring performance and ensuring accountability and compliance.

Board members do not participate in day-to-day management of the health service, this is the role of the Chief Executive Officer (CEO) and staff. The Board appoints the CEO and delegates sufficient powers to allow them to manage the health service effectively. Health service Boards are required to govern the health service, develop strategies, oversee financial and service performance, respond and adapt to challenges such as changing demographics and disease profiles, and meet expectations regarding regulatory and government policy requirements and standards.

The Board also support development of, and approve, organisational documents such as Frameworks, Policies, and Procedures to ensure the effective oversight and action of the health service. The Board acts and is responsible as a collective; Board Members do not act individually.

The Board members are appointed by the Governor in Council on the recommendation of the Minister for Health. Applications and selection processes are conducted in accordance with The Department selection process. Office Bearers are Directors who hold a Board appointed or delegated position. The Board nominate Office Bearers annually. Office Bearers at Timboon and District Healthcare Service (TDHS) include the Board Chair, Board Vice Chair(s) and Committee Chair(s).

During this financial year the TDHS Board consisted of 10 members with two new members joining on 1 July 2024, Leah Champion and James Farrugia.

Chair

Frank Carlus

First appointed: 01 July 2019

Current term of appointment: 01 July 2024 - 30 June 2027

Vice Chair

Claire Murphy

First appointed: 01 July 2017

Current term of appointment: 01 July 2023 - 30 June 2026

Chair People, Culture and Remuneration Committee: 01 June 2024 - 30 June 2025

Vice Chair

Ashley Nessler

First appointed: 01 July 2019

Current term of appointment: 01 July 2022 - 30 June 2025

Chair Clinical Governance, Quality and Credentialing Committee: 01 July 2024 - 30 June 2025

Board Members

Toinette Hutchins

First appointed: 01 July 2018
Current term of appointment: 01 July 2024 – 30 June 2027

Anthony DeJong

First appointed: 01 July 2019
Current term of appointment: 01 July 2024 – 30 June 2027

Janelle Jakowenko

First appointed: 08 March 2022
Current term of appointment: 01 July 2024 – 30 June 2026

Simone Renyard

First appointed: 01 July 2022
Current term of appointment: 01 July 2022 – 30 June 2025
Board Representative Consumer Advisory Committee: 01 July 2024 – 30 June 2025

Kieran Donoghue

First appointed: 01 July 2022
Current term of appointment: 01 July 2022 – 30 June 2025
Chair Finance, Audit and Risk Management Committee: 01 July 2024 – 30 June 2025

Leah Champion

First appointed: 01 July 2024
Current term of appointment: 01 July 2024 – 30 June 2026

James Farrugia

First appointed: 01 July 2024
Current term of appointment: 01 July 2024 – 30 June 2027

Our Committee Structure

THE BOARD OF DIRECTORS HAS ESTABLISHED A COMMITTEE STRUCTURE WITH TERMS OF REFERENCES AND ANNUAL WORK PLANS TO ASSIST IN MEETING ITS OBLIGATIONS. TIMBOON AND DISTRICT HEALTHCARE SERVICE CONTINUES TO KEEP THE COMMUNITY INVOLVED IN ITS GOVERNANCE, WITH TWO OF THE FOUR BOARD SUB-COMMITTEES INCLUDING AT LEAST ONE CONSUMER REPRESENTATIVE AS A MEMBER.

| BOARD SUB COMMITTEE | PURPOSE | MEMBERSHIP |
|---|---|---|
| Finance, Audit and Risk Management Committee (FARM Committee) | To provide assurance that the requirements of the Financial Management Act 1994 (Vic), Audit Act 1994 (Vic), Financial Management Regulations, Standing Directions of the Minister of Finance, Financial Reporting Directions, the Financial Management Compliance Framework, the Victorian Government Risk Management Framework, the Victorian Government Asset Management Accountability Framework and any other legal requirements are complied with. This committee meets at least four times a year and its membership includes two community representatives. | <ul style="list-style-type: none"> • Kieran Donoghue (Chair) • Anthony DeJong • Claire Murphy • Frank Carlus • James Farrugia • Simone Renyard • Matt Hoffman (Consumer Representative) • Josh McKenzie (Consumer Representative) |
| Clinical Governance, Quality and Credentialing Committee (CGQCC) | To assist the Board of Directors in fulfilling its clinical governance responsibilities, ensuring TDHS provides safe, effective and person centred care to the communities we serve. The committee convenes six times a year and works to an annual plan which ensures continuity and systemisation of processes. The Committee is in the process of recruiting community representatives. | <ul style="list-style-type: none"> • Ashley Nessler (Chair) • Anthony DeJong • Frank Carlus • Janelle Jakowenko • Leah Champion • Toinette Hutchins |
| People, Culture and Remuneration Committee (PC&RC) | To assist and advise the Board of Directors on matters relating to the performance management, remuneration and succession planning of the Chief Executive Officer. The PC&RC are an important vehicle for delivering TDHS' strategic vision and includes the broader workforce and its culture. | <ul style="list-style-type: none"> • Claire Murphy (Chair) • Ashley Nessler • Frank Carlus • Janelle Jakowenko • Leah Champion • Simone Renyard • Gary Castledine (staff) • Krystal Edwards (staff) |

| BOARD SUB COMMITTEE | PURPOSE | MEMBERSHIP |
|---|--|--|
| <p>Consumer Advisory Committee (CAC)</p> | <p>To assist with the facilitation and coordination of community engagement and consumer feedback strategies as well as provide insight/advice on how Timboon and District Healthcare Service is meeting the needs of consumers and the community.</p> | <ul style="list-style-type: none"> • Bronwyn Rantall (Chair) • Bobbie French • Scott Munro • Jeremy McDonald • John Fox • Isabelle Jones • Wilma Gay (as of February 2025) • Georgia Copeland (as of June 2025) • Ellen Podbury (school representative) • Kyla Groves (student representative) |

Our Executive Team

Timboon and District Healthcare Service's (TDHS) executive team reports to the Board of Directors via the Chief Executive Officer (CEO). The executive team brings a diverse range of skills to support the CEO in the delivery and evaluation of safe, effective and person-centered care.

CHIEF EXECUTIVE OFFICER (CEO)

The Chief Executive Officer is directly responsible to the Board of Directors for the overall management and financial accountability of the organisation.

Gary Castledine

Qualifications: BAppSc BA DipAmbParamedic MEthicsLeg

DIRECTOR OF CLINICAL SERVICES (DCS)

The Director of Clinical Services is responsible for leading the Nursing, Quality & Education teams to ensure a culture of patient centered care that is individualised, safe and responsive. The DCS is also responsible for the implementation and monitoring of the Clinical Governance Framework.

Larissa Barclay

Qualifications: BNg, GradDipMid, MMid

DIRECTOR OF COMMUNITY HEALTH (DCOMH)

The Director of Community Health is responsible for managing Allied Health, Community Care, District Nursing, Community Engagement and the Timboon Medical Clinic.

Tanya Wines

Qualifications: BAppSci

FINANCE MANAGER (FM)

The Finance Manager is responsible for managing Finance, Risk Management, Compliance and Information Technology departments.

Andrew Maskell

Qualifications: B.Com and CPA

HUMAN RESOURCES MANAGER (HRM)

The Human Resources Manager is responsible for managing recruitment & retention, workplace culture and performance management.

Krystal Edwards

Qualifications: Dip. HRM

Our Workforce

88%
Casual/
Part Time

39
Active
Volunteers

19
New staff
members

89%
Female
11%
Male

6.8
years
Average
Length of
Service

121
Employees

47.1
years
Average Age

Our Workforce Data

| HOSPITALS LABOUR CATEGORY | JUNE CURRENT MONTH FTE* | | AVERAGE MONTHLY FTE** | |
|---------------------------------|----------------------------|--------------|--------------------------|--------------|
| | 2024 | 2025 | 2024 | 2025 |
| Nursing | 25.17 | 27.05 | 23.53 | 26.58 |
| Administration and Clerical | 18.48 | 16.47 | 18.16 | 17.61 |
| Medical Support | 1.64 | 2.24 | 1.71 | 1.68 |
| Hotel and Allied Services | 23.05 | 21.82 | 22.28 | 22.05 |
| Medical Officers | 0 | 0 | 0 | 0 |
| Hospital Medical Officers | 0.98 | 0.94 | 0.39 | 0.89 |
| Sessional Clinicians | 0 | 0 | 0 | 0 |
| Ancillary Staff (Allied Health) | 3.56 | 3.63 | 3.31 | 3.53 |
| Total | 72.88 | 72.15 | 69.38 | 72.34 |

The above FTE figures exclude overtime nor do they include contracted staff (e.g. agency nurses, fee-for-Service visiting Medical Officers) as they are not regarded as employees for this purpose.

OCCUPATIONAL VIOLENCE

| OCCUPATIONAL VIOLENCE STATISTICS | 2024-2025 |
|---|-----------|
| Workcover accepted claims with an occupational violence cause per 100 FTE | 0 |
| Number of accepted Workcover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked. | 0 |
| Number of occupational violence incidents reported | 4 |
| Number of occupational violence incidents reported per 100 FTE | 5.5 |
| Percentage of occupational violence incidents resulting in a staff injury, illness or condition | 0 |

Definitions of occupational violence

- **Occupational violence** – any incident where an employee is abused, threatened or assaulted in circumstances arising out of, or in the course of their employment.
- **Incident** – an event or circumstance that could have resulted in, or did result in, harm to an employee. Incidents of all severity rating must be included. Code Grey reporting is not included, however, if an incident occurs during the course of a planned or unplanned Code Grey, the incident must be included.
- **Accepted Workcover claims** – accepted Workcover claims that were lodged in 2023-2024.
- **Lost time** – is defined as greater than one day.
- **Injury, illness or condition** – this includes all reported harm as a result of the incident, regardless of whether the employee required time off work or submitted a claim.

WORKFORCE INCLUSION POLICY (GENDER EQUALITY ACT 2020)

TDHS is committed to progressing gender equality and workforce inclusion. We have continued to implement the strategies outlined in our Gender Equality Action Plan (GEAP), however, there remains much to be done in this area of work. Below is a summary of strategies, their implementation status, and progress toward our measurable targets.

Strategies and Progress

- Our participation in regional Gender Equality meetings began in 2022 and remains ongoing. We are currently updating our membership to join the Respect 2040 program as a partner, a regional initiative that unites organisations to prevent gender-based violence and advance gender equality through collaboration and primary prevention.
- Over the past year, our Diversity and Inclusion Calendar Working Group has introduced a wide range of events at TDHS, including wellbeing campaigns and international food days. These initiatives have not only celebrated diversity but also fostered a more inclusive and supportive workplace.
- A new HR Information System (HRIS) is being implemented to address workplace data gaps. Phase 1, completed in November 2024, went smoothly and has already delivered positive outcomes for the organisation. Work is ongoing to fully implement the system.
- The uptake of flexible work arrangements has continued to increase, though full system implementation has been delayed due to resource limitations, a priority we expect to achieve in the next financial year.
- The investigation into gender pay gaps and reporting to the CEO has not yet begun due to system limitations, but it is expected to be addressed with the full implementation of the HRIS.
- We are collaborating with the LHSN to develop a Gender Equality resource to support the implementation of the Act, including training on Gender Impact Assessments.
- Responses to the People Matter Survey were overwhelmingly positive, and we continue to act on staff feedback through targeted action plans implemented throughout the year.

Longer-Term Outlook

While progress has been affected by resourcing constraints, system limitations, and competing operational priorities, key foundations have been established to advance Gender Equality. In the coming years, focus will be on addressing gender pay equity, implementing a system for flexible work arrangements, embedding Gender Impact Assessments, and enhancing intersectional workforce data. Our organisation remains committed to integrating gender equality into its structures, processes, and culture, ensuring sustainable and lasting progress.

OCCUPATIONAL HEALTH AND SAFETY

TDHS is committed to fostering a positive safety and reporting culture where all risks and hazards in the workplace are minimised, eliminated, and controlled through the involvement and commitment of all employees, volunteers, contactors and other persons visiting the premises.

Ongoing staff education has seen growth in the awareness of the importance of reporting incidents including near misses. The support of our Occupational Health and Safety Committee has assisted with improving access to reporting processes and in holding Managers and Executive responsible for ensuring investigative reviews and corrective actions are undertaken.

Hazards/incidents listed below cover all types of incidents involving staff, consumers, visitors and contractors including near misses and potential hazards where no harm occurred.

| OCCUPATIONAL HEALTH & SAFETY | 2022-23 | 2023-24 | 2024-25 |
|--|---------|---------|---------|
| The number of reported hazards/incidents for the year per 100 FTE | 678* | 446 | 335 |
| The number of 'lost time' standard WorkCover claims for the year per 100 FTE | 6^ | 2.9 | 1 |
| The average cost per WorkCover claim for the year \$ ('000) | 1.89 | 51.64 | 11.19 |

*22/23 figure has been restated to ensure a consistent methodology throughout the years

^Claims have been reviewed and no common themes have been identified. TDHS will continue to review and manage hazards/incidents to ensure they remain as low as possible through risk reduction and elimination.

Financial Information

| | 2025 \$000 | 2024 \$000 | 2023 \$000 | 2022 \$000 | 2021 \$000 |
|-------------------------------------|---------------|----------------|---------------|----------------|---------------|
| OPERATING RESULT* | 15 | (889) | 0 | 97 | 471 |
| Total revenue | 12,122 | 10,536 | 10,471 | 9,423 | 8,908 |
| Total expenses | 12,663 | 12,073 | 10,966 | 10,200 | 9,440 |
| Net result from transactions | (541) | (1,537) | (495) | (777) | (532) |
| Total other economic flows | 74 | 98 | (12) | (227) | 122 |
| Net result | (467) | (1,439) | (507) | (1,004) | (410) |
| Total assets | 20,701 | 21,420 | 24,149 | 23,683 | 17,863 |
| Total liabilities | 4,517 | 4,769 | 3,582 | 3,061 | 2,463 |
| Net assets/Total equity | 16,184 | 16,651 | 20,567 | 20,622 | 15,400 |

*The operating result is the result for which the healthcare service is monitored in its Statement of Priorities

| | 2024-25 (\$000) |
|-------------------------------------|--------------------|
| OPERATING RESULT | 15 |
| Capital Purpose income | 506 |
| Expenditure for capital purpose | (17) |
| Depreciation and amortisation | (1021) |
| Finance costs (other) | (24) |
| Net result from transactions | (541) |

FINANCIAL ANALYSIS OF OPERATING REVENUES AND EXPENSES

Timboon and District Healthcare Service (TDHS) ended the 2024-25 financial year with a \$0.02m operating surplus compared to \$0.89m deficit in the previous year. The main drivers of the improved position included a significant increase in State Government funding and improvements in workforce availability leading to a reduction in agency nursing and locum doctor expenditure. The increase in State Government funding during the year was welcome recognition of the significantly increased costs of delivering high quality care services. This new level of funding places TDHS in a good position to maintain a breakeven operating result heading into the 2025-26 financial year.

SIGNIFICANT CHANGES IN FINANCIAL POSITION DURING THE YEAR

The adjusted current asset ratio at 30 June 2025 has declined to 1.88 (2023-24 2.04), mainly due to a reduction in cash held. This cash reduction is largely due to the use of cash reserves to fund plant & equipment purchases as well as the realisation of employee entitlement provisions. The ratio still indicates that the health service is in a strong financial position, with adequate cash reserves to meet liabilities as they fall due.

PERFORMANCE AGAINST OPERATIONAL AND BUDGETARY OBJECTIVES

Each year the health service establishes an operational budget which is matched to the strategic objectives of the organisation. In 2024-25, the health service achieved its \$0.01m operating surplus budget from operations with only a \$2,120 favourable variance. Given the size of the \$11.27m operating budget for the year, this result displays strong financial control and a maximisation of service provision within allocated State & Commonwealth funding.

Consultancies Information

CONSULTANCIES

Details of consultancies (under \$10,000)

In 2024-2025, there were zero consultancies where the total fees payable to the consultants were less than \$10,000. The total expenditure incurred during 2024-2025 in relation to these consultancies is \$0.

Details of consultancies (valued at \$10,000 or greater)

In 2024-2025, there was two consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2024-2025 in relation to these consultancies is \$39,875 (excl. GST). Details of these consultancies can be viewed below:

| CONSULTANT | PURPOSE OF CONSULTANCY | START DATE | END DATE | TOTAL APPROVED PROJECT FEE (EX. GST) | EXPENDITURE 2023-24 (EX. GST) | FUTURE EXPENDITURE (EX. GST) |
|---------------------------|--------------------------------|------------|------------|--------------------------------------|-------------------------------|------------------------------|
| Medical Business Services | Medical Clinic Services Review | 01/02/2025 | 30/04/2025 | \$23,675 | \$23,675 | \$0.00 |
| Bianca Brown Consulting | Function Structural Assessment | 01/05/2025 | 30/09/2025 | \$27,900 | \$16,200 | \$11,700 |

GOVERNMENT ADVERTISING CAMPAIGN

For the 2024-25 reporting period, Timboon and District Healthcare Service reported nil activities or circumstances triggering the disclosure threshold of \$100,000 on government advertising expenditure.

INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) EXPENDITURE (\$ MILLIONS)

For the 2024-25 reporting period, Timboon and District Healthcare Service had a total ICT expenditure of \$0.382 million (excluding GST) with the details shown below.

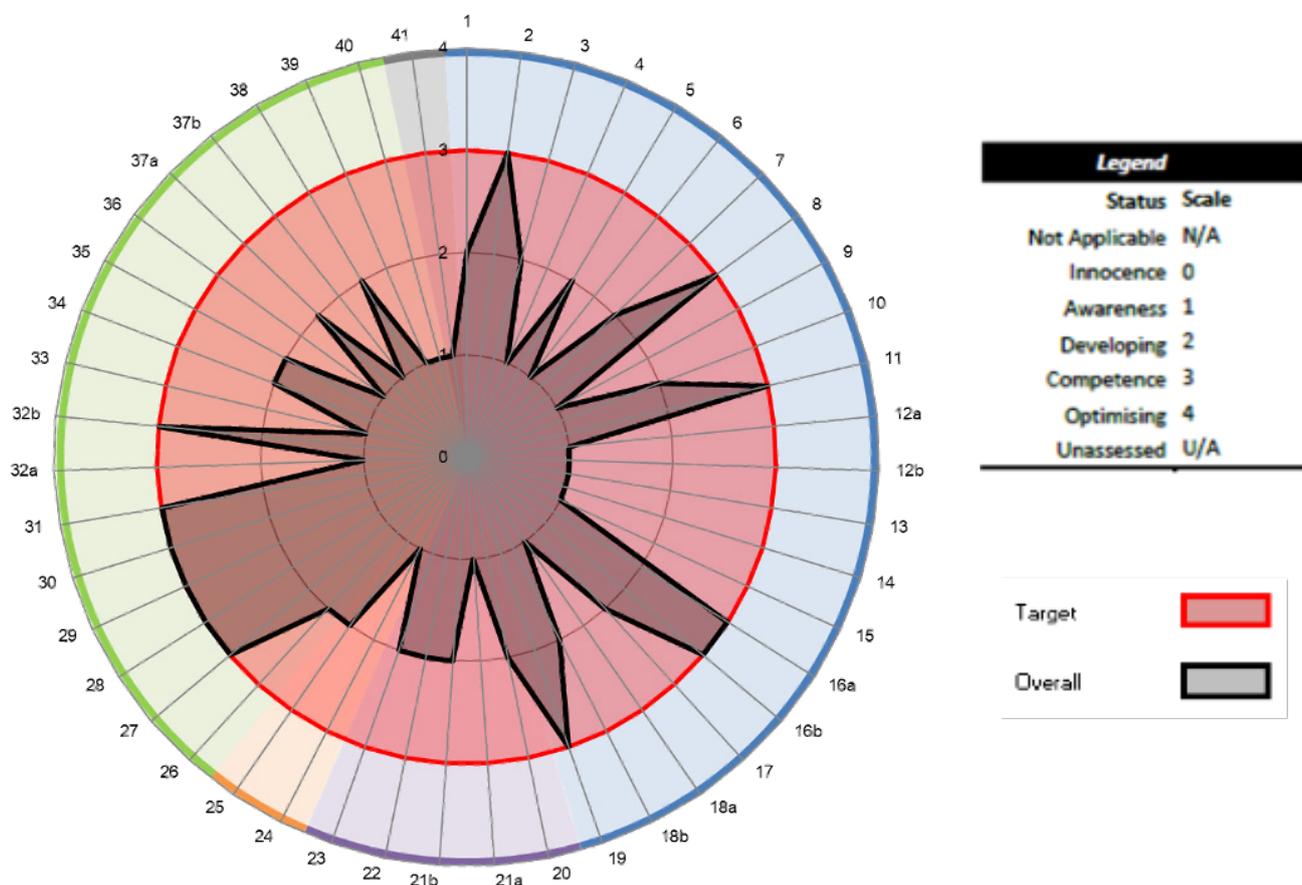
| BUSINESS AS USUAL (BAU) ICT EXPENDITURE | NON BUSINESS AS USUAL (NON BAU) ICT EXPENDITURE | | |
|---|---|-----------------------------------|-------------------------------|
| TOTAL (EX. GST) | (TOTAL=OPERATIONAL EXPENDITURE AND CAPITAL EXPENDITURE) (EX. GST) | OPERATIONAL EXPENDITURE (EX. GST) | CAPITAL EXPENDITURE (EX. GST) |
| \$0.333 million | \$0.049 million | \$0.000 | \$0.049 million |

Asset Management Accountability Framework

The following sections summarise Timboon & District Healthcare Service’s assessment of maturity against the requirements of the Asset Management Accountability Framework (AMAF). The AMAF is a non-prescriptive, devolved accountability model of asset management that requires compliance with 41 mandatory requirements. These requirements can be found on the Department of Treasury and Finance Victoria website (<https://www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework>).

The Timboon & District Healthcare Service target maturity rating is ‘competence’, meaning systems and processes are fully in place, consistently applied and systematically meeting the AMAF requirement, including a continuous improvement process to expand system performance above AMAF minimum requirements.

The following AMAF maturity assessment was conducted in the 2023-24 financial year. Work continues to lift maturity levels in areas that require improvement.



EMERGENCY PROCUREMENT

The emergency procurement section only applies to the emergency procurement of goods and services within the scope of the Victorian Government Purchasing Board procurement framework and is not applicable to hospitals.

SOCIAL PROCUREMENT FRAMEWORK

Victoria's Social Procurement Framework (SPF) is a Victorian Government policy that enables Timboon and District Healthcare Service (TDHS) to increase the value of procured goods, services and construction by pursuing social and sustainable outcomes, in accordance with the SPF.

Where possible Timboon and District Healthcare Service aligns itself with Health Share Victoria (HSV) contracts. HSV apply best value procurement principles to have a positive social impact.

TDHS actively seeks connections and maintains collaborative partnerships with healthcare partners in the South West to enhance the provision of innovative social and sustainable outcomes which aligns with our strategic goals and strategies. Whenever possible, TDHS obtains quotes from local providers and services who meet the requirements of HSV and our local needs.

PROCUREMENT COMPLAINTS

The procurement complaints section only applies to complaints received in relation to the procurement of goods and services by entities within the scope of the Victorian Government Purchasing Board framework and is not applicable to hospitals.

BUILDING EQUITY POLICY

Timboon and District Healthcare Service (TDHS) did not have any construction projects valued at \$20 million or more.

DISCLOSURE OF REVIEW AND STUDY EXPENSES

Timboon and District Healthcare Service did not incur any review and study expenses requiring disclosure in 2024-25.

GRANTS AND TRANSFER PAYMENTS

Timboon and District Healthcare Service did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2024-25.

Our People

OUR HEART OF TDHS SERVICE AND VOLUNTEER AWARDS

Our Heart of TDHS Staff and Volunteer Awards night is an opportunity to celebrate the achievements of those who have been nominated, to acknowledge the extraordinary service of some of our team and above all to have an enjoyable time with colleagues.

On the night the following Awards are recognised and applauded:

- Length of Service Awards
- Life Governors (existing and new)
- Heart of TDHS Volunteer Award; an award nominated by peers for the volunteer who goes above and beyond
- Heart of TDHS ICARE Dr Peter Fox Staff Award recognising the most outstanding staff member, nominated by peers, who continually makes a difference, constantly goes above and beyond demonstrating our ICARE values in all they do.

OUR LENGTH OF SERVICE AWARDS

Recipients of the Length of Service Award for the calendar year 1 January 2024 – 31 December 2024 were:

| | |
|------------------|----------|
| Deborah Foster | 10 years |
| Rhonda Johnstone | 15 years |
| Tracey Heeps | 20 years |

LIFE GOVERNORS

The TDHS Life Governor Award recognises people who have freely provided significant contribution or meritorious service to TDHS. During this financial year no additional Life Governors were recognised. TDHS would like to thank all our Life Governors, past and present, for their amazing efforts and selflessness in contributing to TDHS and our community.

| | | |
|-------------------|-----------------|---------------------|
| Mr. M. Broomhall | Mrs. Y. Lawson | Mrs. K. Robbins |
| Mrs M. Bull | Mrs C. Marr | Mr. K. Serong |
| Ms. J. Burkhalter | Mr J. McKenzie | Mrs. M. Serong |
| Mrs. J. Duro | Mrs M. McKenzie | Mrs. M. Symons |
| Mrs. E. Finch | Mr. R. McVilly | Mr R. Smith |
| Mrs. E. Finnigan | Mrs. H. Morris | Mrs. D. Taylor |
| Mr. N. Finnigan | Mrs. B. Newey | Mrs. J. Toller-Bond |
| Miss B. Fraser | Mrs. B. O'Brien | Mr. D. Trigg |
| Mrs. H. Herrin | Mrs. E. Padbury | Mr. J.A. Vogels AM |
| Dr. D. Jackson | Mr J. Renyard | Mr T. Walsh |

Our Generous Community

OUR VOLUNTEERS

“Too often we underestimate the power of a touch, a smile, a kind word, a listening ear, an honest compliment, or the smallest act of caring, all of which have the potential to turn a life around.”

- Leo Buscaglia

Timboon and District Healthcare Service expresses its heartfelt gratitude to our incredible volunteers. Their dedication, kindness and willingness to give their time make an incredible difference in the lives of our consumers, their families, and our staff. Whether it's offering a comforting smile, providing support behind the scenes, lending a helping hand or simply being present with empathy and care, their contribution is truly invaluable, and they are an essential part of our healthcare community. Volunteering is a powerful act of service, and the compassion our volunteers show each day, assists in creating the safe, supporting and healing environment TDHS strives for. We are truly grateful for all that they do!

OUR DONORS

The power to work together for a healthy community lies in the shared passion and commitment of our community. Through our annual appeals, donors, volunteers and staff come together to commit to funding our healthcare service.

Each contribution to TDHS builds on another and the impact of every gift is meaningful. We acknowledge with thanks, the loyalty shown by all TDHS donors- your generosity and year-on-year support is noticed and greatly valued.

Out of respect of the privacy of our donors, individual contributions are not stated in this annual report. We extend a very sincere and warm thank you to all the individuals, local groups and businesses for their continued support and belief in TDHS.

| DONATIONS 2024-25 | 2024-25 FY | ANNUAL APPEAL TO DATE |
|-------------------------------------|------------------|-----------------------|
| 2021 Annual Appeal (Bus) | \$10,000 | \$158,402 |
| 2025 Annual Appeal (Sensory Garden) | \$10,143 | \$10,143 |
| Bequests - Palliative Care Room | \$102,450 | |
| Other Donations and Bequests | \$3,607 | |
| Total Donations in 24/25 | \$126,201 | |

Our Performance Priorities

QUALITY AND SAFETY

| KEY PERFORMANCE INDICATOR | TARGET | RESULT |
|--|-----------------|-----------------|
| Health service accreditation | Full compliance | Full compliance |
| Compliance with cleaning standards | Full compliance | Full compliance |
| Compliance with the Hand Hygiene Australia program | 85% | 90% |
| Percentage of healthcare workers immunised for influenza | 92% | 100% |

GOVERNANCE AND LEADERSHIP

| KEY PERFORMANCE INDICATOR | TARGET | RESULT |
|---|--------|--------|
| People Matter Survey – Safety Culture Among Healthcare Workers | 62% | 80% |

FINANCIAL SUSTAINABILITY

| KEY PERFORMANCE INDICATOR | TARGET | RESULT |
|-------------------------------|---------|----------|
| Operating result (\$m) | 0.00 | 0.01 |
| Trade creditors | 60 days | 25 Days |
| Patient fee debtors | 60 days | 35 Days |
| Adjusted current asset ratio | 0.7 | 1.88 |
| Number of days available cash | 14 days | 102 Days |

MPS FUNDED FLEXIBLE AGED CARE PLACES

| CAMPUS | NUMBER |
|--------------------|--------|
| Flexible high care | 14 |

MPS UTILISATION OF FLEXIBLE AGED CARE PLACES

| CAMPUS | NUMBER | OCCUPANCY LEVEL % |
|--------------------|----------------|-------------------|
| Flexible high care | 4 | 75% |
| Respite | 2 | 155%** |
| Total | 6 [^] | |

** High number of respite consumers transitioning into flexible high care beds during the reporting period.

[^] Remaining beds are used for Acute Care, Transitional Care Program, Emergency Respite and other inpatient programs. As an MPS provider, TDHS can flexibly use beds based on community needs at the time.

MPS ACUTE CARE ACTIVITY

| SERVICE | TYPE OF ACTIVITY | ACTUAL ACTIVITY 2024-2025 |
|--------------------|-------------------|---------------------------|
| Medical inpatients | Bed days | 1766 |
| Urgent care | Presentations | 1022 |
| Radiology | Number of clients | 351 |
| Palliative care | Number of clients | 15 |

MPS PRIMARY HEALTH CARE ACTIVITY

| SERVICE FOR EXAMPLE: | ACTUAL ACTIVITY 2024-2025 |
|----------------------|---------------------------|
| Agrisafe Clinics | 49 Hours |
| Continence Services | 20 Hours |
| Diabetes Education | 91 Hours |
| Dietetics | 166 Hours |
| Exercise Classes | 532 Hours |
| Exercise Physiology | 706 Hours |
| Occupational Therapy | 196 Hours |
| Physiotherapy | 314 Hours |
| Social Work | 102 Hours |

COMMUNITY CARE

| SERVICE | ACTUAL ACTIVITY |
|----------------------|-----------------|
| Delivered Meals | 7,379 Meals |
| Domestic Assistance | 4,918 Hours |
| Personal Care | 1,515 Hours |
| In-home Respite | 446 Hours |
| Property Maintenance | 845 Hours |
| Social Support | 6,721 Hours |
| Community Transport | 1,025 Hours |
| District Nursing | 1,117 Hours |

Statutory Disclosures

FREEDOM OF INFORMATION ACT 1982

The *Freedom of Information (FOI) Act 1982* allows the public a right to access documents held by Timboon and District Healthcare Service. Individuals or agencies who act on their behalf, such as solicitors or insurance companies, are entitled to access personal medical record information. TDHS is committed to protecting consumer privacy and all care is taken to ensure this. All FOI applications are directed to the Director of Clinical Services and are processed in accordance with the provisions of the *Freedom of Information (FOI) Act 1982* within the legislated timeframes.

During 2024-25, Timboon and District Healthcare Service (TDHS) received 42 applications. Of these requests, 0 were from Members of Parliament, 0 from the media, and the remainder from the general public.

TDHS made 42 FOI decisions during the 12 months ended 30 June 2025.

There were 36 decisions made within the statutory time periods. Of the decisions made outside time, 3 were made within a further 45 days and 2 decisions were made in greater than 45 days.

Of the total decisions made, 42 granted access to documents in full, 0 granted access in part and 0 denied access in full. 0 decisions were made after mandatory extensions had been applied or extensions were agreed upon by the applicant.

Of requests finalised, the average number of days over/under the statutory time (including extended timeframes) to decide the request was 25 days.

During 2024-25, 3 requests were subject to a complaint/internal review by Office of the Victorian Information Commissioner (OVIC). 0 requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

All FOI applications must be made in writing and addressed to:

Director of Clinical Services
Timboon and District Healthcare Service
21 Hospital Road
Timboon VIC 3268

All applications will be charged an application fee. Successful applicants will also incur additional access charges which vary depending on materials supplied. A schedule of these additional fees can be found on the Office of the Victorian Information Commissioner website (ovic.vic.gov.au).

BUILDING ACT 1993

In accordance with the Building Regulations 2006, made under the *Building Act 1993*, all buildings within the Service are classified according to their functions.

Timboon & District Healthcare Service undertakes an extensive Essential Services Maintenance Program to ensure that all regulatory requirements and safety standards in regard to plant and equipment, buildings and fire management systems are maintained.

A comprehensive preventative maintenance program ensures that key infrastructure equipment such as emergency power backup generators, lifting equipment, heating ventilation and cooling systems and fire detection and management systems are maintained at satisfactory levels and available 365 days a year.

Building Permits are obtained for all construction projects where required and Certificates of Occupancy are issued and displayed accordingly. All builders and contractors involved in building construction are registered practitioners.

In 2024-25 there were no projects completed with a certificate of occupancy issued, no emergency orders or building orders issued in relation to buildings and no buildings that have been brought into conformity with building standards during the reporting period.

There were no major works projects conducted during the 2024-25 year that require disclosure.

PUBLIC INTEREST DISCLOSURE ACT 2012

Timboon & District Healthcare Service (TDHS) is committed to the objectives of the *Public Interest Disclosure Act 2012* (the Act) and addresses this through the application of its Public Interest Disclosure Procedure.

We recognise the value of transparency and accountability in our administrative and management practices and support the making of disclosures that reveal corrupt conduct, conduct involving substantial mismanagement of public resources, or conduct involving a substantial risk to public health and safety or the environment. During 2024-25 the Service was not advised of any Public Interest Disclosures under the Act.

NATIONAL COMPETITION POLICY VICTORIA

Timboon & District Healthcare Service complies with the *National Competition Policy* and requirements of the Competitive Neutrality Policy Victoria and any subsequent reforms. During the 2024/25 financial year there were no competitive neutrality complaints made against TDHS and no formal advice was received from Better Regulation Victoria of a complaint falling within the scope of the Victorian competitive policy framework and warranting further investigations.

CARERS RECOGNITION ACT 2012

The *Carers Recognition Act 2012* recognises, promotes and values the role of people in care relationships.

Timboon and District Healthcare Service (TDHS) has taken all practical measures to comply with its obligations under the Act. These include:

- promoting the principles of the Act to people in care relationships who receive our services and to the wider community (e.g. distributing printed material about the Act at community events or service points; providing links to state government resource materials on our website; providing digital and/or printed information about the Act to our partner organisations)
- ensuring our staff have an awareness and understanding of the care relationship principles set out in the Act (e.g. developing and implementing a staff awareness strategy about the principles in the Act and what they mean for staff; induction and training programs offered by the organisation include discussion of the Act and the statement of principles therein)
- considering the care relationships principles set out in the Act when setting policies and providing services (e.g. reviewing our employment policies such as flexible working arrangements and leave provisions to ensure that these comply with the statement of principles in the Act, developing a satisfaction survey for distribution at assessment and review meetings between workers, carers and those receiving care)
- implementing priority actions in *Recognising and supporting Victoria's carers: Victorian carer strategy 2018-22*.

ENVIRONMENTAL PERFORMANCE

Timboon & District Healthcare Service (TDHS) is genuinely committed to maintaining and improving the health and wellbeing of the people and communities we serve. To that end, we recognise the need to use our resources wisely and effectively without compromising our standards of care. We also acknowledge our responsibility to provide a leadership role for environmental sustainability. It is an expectation that all members of the TDHS team play their part to minimize unnecessary energy waste and actively participate in recycling initiatives.

During the 2024-25 financial year, TDHS continued its transition to hybrid fleet vehicles. Where operationally suitable, all fleet vehicles have now been replaced with hybrid vehicles which account for 73% of the total fleet.

TDHS also increased the capacity of rooftop solar systems during the year as part of a region-wide environmental initiative. An additional 45kw of capacity was added to the system which now has a total capacity of 115kw. This expansion has already made a noticeable impact on TDHS' electricity emissions and costs. TDHS would like to thank the Victorian Health Building Authority (VHBA) for funding this initiative.

A 'Green Champions Committee' was established in June and is comprised of employees from across the organisation. This group will lead TDHS' environmental and sustainability initiatives with the aim of identifying opportunities, implementing improvements and educating staff.

A comparison of the Health Services' environmental performance over a three-year period is as follows:

| ELECTRICITY USE | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|---|------------------|------------------|------------------|
| EL1 Total electricity consumption segmented by source [MWh] | | | |
| Purchased | 254.84 | 311.44 | 331.98 |
| Self-generated | 76.91 | 54.47 | 59.09 |
| EL1 Total electricity consumption (MWh) | 331.75 | 365.91 | 391.07 |
| EL2 On site-electricity generated [MWh] segmented by: | | | |
| Consumption behind-the-meter | | | |
| Solar Electricity | 76.91 | 54.47 | 59.09 |
| Total Consumption behind-the-meter (MWh) | 76.91 | 54.47 | 59.09 |
| Exports | | | |
| EL2 Total On site-electricity generated (MWh) | 76.91 | 54.47 | 59.09 |
| EL3 On-site installed generation capacity [kW converted to MW] segmented by: | | | |
| Diesel Generator | 0.22 | 0.22 | 0.22 |
| Solar System | 0.07 | 0.07 | 0.07 |
| EL3 Total On-site installed generation capacity (MW) | 0.29 | 0.29 | 0.29 |
| EL4 Total electricity offsets segmented by offset type [MWh] | | | |
| RPP (Renewable Power Percentage in the grid) | 46.77 | 58.44 | 62.41 |
| EL4 Total electricity offsets (MWh) | 46.77 | 58.44 | 62.41 |

| STATIONARY ENERGY | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|---|-------------------|-------------------|-------------------|
| F1 Total fuels used in buildings and machinery segmented by fuel type [MJ] | | | |
| LPG | 492,412.00 | 424,862.20 | 377,993.20 |
| F1 Total fuels used in buildings (MJ) | 492,412.00 | 424,862.20 | 377,993.20 |
| F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e] | | | |
| LPG | 29.84 | 25.75 | 22.91 |
| F2 Greenhouse gas emissions from stationary fuel consumption (CO2-e(t)) | 29.84 | 25.75 | 22.91 |

| TRANSPORTATION ENERGY | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|--|------------------|-------------------|------------------|
| T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ] | | | |
| Non-executive fleet - Gasoline | 46,197.20 | 87,825.60 | 0.00 |
| Petrol | 46,197.20 | 87,825.60 | 0.00 |
| Non-executive fleet - Diesel | 32,748.20 | 120,501.50 | 0.00 |
| Diesel | 32,748.20 | 120,501.50 | 0.00 |
| Total energy used in transportation (vehicle fleet) (MJ) | 78,945.40 | 208,327.10 | |
| T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e] | | | |
| Non-executive fleet - Gasoline | 3.12 | 5.94 | 0.00 |
| Petrol | 3.12 | 5.94 | 0.00 |
| Non-executive fleet - Diesel | 2.31 | 8.48 | 0.00 |
| Diesel | 2.31 | 8.48 | 0.00 |
| Total Greenhouse gas emissions from transportation (vehicle fleet) (CO2-e(t)) | 5.43 | 14.42 | |
| T(opt1) Total vehicle travel associated with entity operations (1,000 km) | | | |
| Total vehicle travel associated with entity operations (1,000 km) | | | 149.76 |

| TOTAL ENERGY USE | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|--|-------------------|-------------------|-------------------|
| E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ] | | | |
| Total energy usage from stationary fuels (F1) (MJ) | 492,412.00 | 424,862.20 | 377,993.20 |
| Total energy usage from transport (T1) (MJ) | 78,945.40 | 208,327.10 | |
| Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) (MJ) | 571,357.40 | 633,189.30 | 377,993.20 |
| E2 Total energy usage from electricity [MJ] | | | |
| Total energy usage from electricity (MJ) | 1,194,304.04 | 1,317,284.32 | 1,407,868.99 |
| E3 Total energy usage segmented by renewable and non-renewable sources [MJ] | | | |
| Renewable | 445,237.58 | 406,471.38 | 437,421.98 |
| Non-renewable (E1 + E2 - E3 Renewable) | 1,320,423.86 | 1,544,002.23 | 1,348,440.21 |
| E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser | | | |
| Energy per unit of Aged Care OBD (MJ/Aged Care OBD) | 1,546.03 | 1,466.45 | 2,956.73 |
| Energy per unit of LOS (MJ/LOS) | 981.22 | 1,417.53 | 1,001.04 |
| Energy per unit of bed-day (LOS+Aged Care OBD) (MJ/OBD) | 600.25 | 720.79 | 747.85 |
| Energy per unit of Separations (MJ/Separations) | 10,100.10 | 10,622.84 | 7,764.62 |
| Energy per unit of floor space (MJ/m2) | 497.56 | 513.91 | 526.80 |

Statutory Disclosures

| WATER USE | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|---|-------------------------|-------------------------|-------------------------|
| W1 Total units of metered water consumed by water source (kl) | | | |
| Potable water (kL) | 1,903.79 | 1,556.64 | 1,195.24 |
| Total units of water consumed (kL) | 1,903.79 | 1,556.64 | 1,195.24 |
| W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity | | | |
| Water per unit of Aged Care OBD (kL/Aged Care OBD) | 1.74 | 1.31 | 1.98 |
| Water per unit of LOS (kL/LOS) | 1.11 | 1.27 | 0.67 |
| Water per unit of bed-day (LOS+Aged Care OBD) (kL/OBD) | 0.68 | 0.64 | 0.50 |
| Water per unit of Separations (kL/Separations) | 11.40 | 9.49 | 5.20 |
| Water per unit of floor space (kL/m2) | 0.56 | 0.46 | 0.35 |

| WASTE AND RECYCLING | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|--|-------------------------|-------------------------|-------------------------|
| WR1 Total units of waste disposed of by waste stream and disposal method [kg] | | | |
| Landfill (total) | | | |
| General waste - bins | 10,619.92 | | |
| General waste - skips | 2,366.70 | 3,667.70 | 3,657.38 |
| Offsite treatment | | | |
| Clinical waste - sharps | 696.00 | 525.00 | 347.12 |
| Recycling/recovery (disposal) | | | |
| Cardboard | 1,330.00 | 1,269.00 | 1,429.73 |
| Commingled | 84.48 | | |
| Mattresses | 21.42 | 1.76 | |
| Organics (garden) | 2,125.40 | 2,443.84 | 2,953.42 |
| Paper (confidential) | 510.72 | | |
| Total units of waste disposed (kg) | 17,754.65 | 7,907.30 | 8,387.66 |
| WR1 Total units of waste disposed of by waste stream and disposal method [%] | | | |
| Landfill (total) | | | |
| General waste | 73.14% | 46.38% | 43.60% |
| Offsite treatment | | | |
| Clinical waste - sharps | 3.92% | 6.64% | 4.14% |
| Recycling/recovery (disposal) | | | |
| Cardboard | 7.49% | 16.05% | 17.05% |
| Commingled | 0.48% | | |
| Mattresses | 0.12% | 0.02% | |
| Organics (garden) | 11.97% | 30.91% | 35.21% |
| Paper (confidential) | 2.88% | | |
| WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method | | | |
| Total waste to landfill per patient treated ((kg general waste)/PPT) | 4.36 | 1.42 | 1.40 |
| Total waste to offsite treatment per patient treated ((kg offsite treatment)/PPT) | 0.23 | 0.20 | 0.13 |
| Total waste recycled and reused per patient treated ((kg recycled and reused)/PPT) | 1.37 | 1.44 | 1.67 |

| WR4 Recycling rate [%] | | | |
|---|---------------|---------------|---------------|
| Weight of recyclable and organic materials (kg) | 4,072.02 | 3,714.60 | 4,383.15 |
| Weight of total waste (kg) | 17,754.65 | 7,907.30 | 8,387.66 |
| Recycling rate (%) | 22.93% | 46.98% | 52.26% |
| WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e] | | | |
| CO2-e(t) | 17.79 | 5.45 | 5.21 |

| GREENHOUSE GAS EMISSIONS | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|--|-------------------------|-------------------------|-------------------------|
| G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e] | | | |
| Carbon Dioxide | 35.05 | 39.92 | 22.76 |
| Methane | 0.10 | 0.09 | 0.08 |
| Nitrous Oxide | 0.12 | 0.16 | 0.08 |
| Total | 35.27 | 40.17 | 22.91 |
| Scope 1 GHG emissions from stationary fuel (F2 Scope 1) (CO2-e(t)) | 29.84 | 25.75 | 22.91 |
| Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) (CO2-e(t)) | 5.43 | 14.42 | 0.00 |
| Total Scope 1 (direct) greenhouse gas emissions (CO2-e(t)) | 35.27 | 40.17 | 22.91 |
| G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e] | | | |
| Electricity | 168.29 | 204.84 | 228.06 |
| Total Scope 2 (indirect electricity) greenhouse gas emissions (CO2-e(t)) | 168.29 | 204.84 | 228.06 |
| G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e) | | | |
| Waste emissions (WR5) | 17.79 | 5.45 | 5.21 |
| Indirect emissions from Stationary Energy | 32.80 | 33.87 | 37.02 |
| Indirect emissions from Transport Energy | 1.36 | 3.60 | 0.00 |
| Water emissions | 3.12 | 2.61 | 2.02 |
| Total Scope 3 greenhouse gas emissions (CO2-e(t)) | 55.07 | 45.53 | 44.25 |
| G(Opt) Net greenhouse gas emissions (tonnes CO2e) | | | |
| Gross greenhouse gas emissions (G1 + G2 + G3) (CO2-e(t)) | 258.63 | 290.54 | 295.21 |
| Total gross reported greenhouse gas emissions per bed-day (CO2-e(t)/OBD) | 0.09 | 0.12 | 0.12 |
| Net greenhouse gas emissions (CO2-e(t)) | 258.63 | 290.54 | 295.21 |

| NORMALISATION FACTORS | Jul-24 to Jun-25 | Jul-23 to Jun-24 | Jul-22 to Jun-23 |
|------------------------------|-------------------------|-------------------------|-------------------------|
| 1000km (Corporate) | | | 149.76 |
| 1000km (Non-emergency) | | | |
| Aged Care OBD | 1,091.00 | 1,188.00 | 604.00 |
| ED Departures | 0.00 | 0.00 | 0.00 |
| FTE | 72.00 | 74.00 | 68.00 |
| LOS | 1,719.00 | 1,229.00 | 1,784.00 |
| OBD | 2,810.00 | 2,417.00 | 2,388.00 |
| PPT | 2,977.00 | 2,581.00 | 2,618.00 |
| Separations | 167.00 | 164.00 | 230.00 |
| TotalAreaM2 | 3,390.00 | 3,390.00 | 3,390.00 |

NOTE: Indicators are not reported where data is unavailable or an indicator is not relevant to the organisation's operations

ADDITIONAL INFORMATION AVAILABLE ON REQUEST

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

- a statement that declarations of pecuniary interests have been duly completed by all relevant officers;
- details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary;
- details of publications produced by the entity about itself, and how these can be obtained;
- details of changes in prices, fees, charges, rates, and levies charged by the entity;
- details of any major external reviews carried out on the entity;
- details of major research and development activities undertaken by the entity;
- details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services;
- details of assessments and measures undertaken to improve the occupational health and safety of employees;
- a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes;
- a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved; and
- details of all consultancies and contractors including:
 - (i) consultants/contractors engaged;
 - (ii) services provided; and
 - (iii) expenditure committed to for each engagement

This information is available on request from:

Board Secretary

Phone: (03) 5558 6000

Email: boardsecretary.tdhs@swarh.vic.gov.au

LOCAL JOBS FIRST ACT 2003 DISCLOSURES

No projects undertaken by Timboon and District Healthcare Service during 2024-25 met the threshold for Local Jobs First Policy application. As such, no Local Industry Development Plans were required or submitted.

Attestations & Declarations

TIMBOON AND DISTRICT HEALTHCARE SERVICE FINANCIAL MANAGEMENT COMPLIANCE ATTESTATION

I, Frank Carlus, on behalf of the Responsible Body, certify that Timboon and District Healthcare Service has no Material Compliance Deficiency with respect to the applicable Standing Directions under the Financial Management Act 1994 and Instructions.



Frank Carlus
Board Chair
Timboon and District Healthcare Service
25 August 2025

DATA INTEGRITY DECLARATION

I, Gary Castledine, certify that Timboon and District Healthcare Service has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Timboon and District Healthcare Service has critically reviewed these controls and processes during the year.



Gary Castledine
Chief Executive Officer
Timboon and District Healthcare Service
25 August 2025

CONFLICT OF INTEREST DECLARATION

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



Gary Castledine
Chief Executive Officer
Timboon and District Healthcare Service
25 August 2025

INTEGRITY, FRAUD AND CORRUPTION DECLARATION

I, Gary Castledine, certify that Timboon and District Healthcare Service has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Timboon and District Healthcare Service during the year.



Gary Castledine
Chief Executive Officer
Timboon and District Healthcare Service
25 August 2025

SAFE PATIENT CARE ACT 2015

Timboon and District Healthcare Service has no matters to report in relation to its obligations under section 40 of the *Safe Patient Care Act 2015*.

Disclosure Index

THE ANNUAL REPORT OF TIMBOON AND DISTRICT HEALTHCARE SERVICE IS PREPARED IN ACCORDANCE WITH ALL RELEVANT VICTORIAN LEGISLATION. THIS INDEX HAS BEEN PREPARED TO FACILITATE IDENTIFICATION OF THE DEPARTMENT'S COMPLIANCE WITH STATUTORY DISCLOSURE REQUIREMENTS.

| LEGISLATION | REQUIREMENT | PAGE REFERENCE |
|---|--|----------------|
| Standing Directions and Financial Reporting Directions | | |
| Report of Operations | | |
| Charter and purpose | | |
| FRD 22 | Manner of establishment and the relevant Ministers | 4, 23 |
| FRD 22 | Purpose, functions, powers and duties | 3-4 |
| FRD 22 | Nature and range of services provided | 7-8 |
| FRD 22 | Activities, programs and achievements for the reporting period | 15-21 |
| FRD 22 | Significant changes in key initiatives and expectations for the future | 9-14 |
| Management and structure | | |
| FRD 22 | Organisational structure | 22 |
| FRD 22 | Workforce data/employment and conduct principles | 3, 29-31 |
| FRD 22 | Workplace inclusion policy | 31 |
| FRD 22 | Occupational Health and Safety | 31 |
| Financial and other information | | |
| FRD 22 | Summary of the financial results for the year | 32-33 |
| FRD 22 | Significant changes in financial position during the year | 32 |
| FRD 22 | Operational and budgetary objectives and performance against objectives | 32-33 |
| FRD 22 | Subsequent events | n/a |
| FRD 22 | Details of consultancies under \$10,000 | 33 |
| FRD 22 | Details of consultancies over \$10,000 | 33 |
| FRD 22 | Disclosure of government advertising expenditure | 33 |
| FRD 22 | Disclosure of ICT expenditure | 33 |
| FRD 22 | Asset Management Accountability Framework | 34 |
| FRD 22 | Disclosure of emergency procurement | 35 |
| FRD 22 | Disclosure of social procurement activities under the Social Procurement Framework | 35 |
| FRD 22 | Disclosure of procurement complaints | 35 |
| FRD 22 | Disclosure of reviews and study expenses | 35 |
| FRD 22 | Disclosure of grants and transfer payments | 35 |
| FRD 22 | Application and operation of Freedom of Information Act 1982 | 40 |
| FRD 22 | Compliance with building and maintenance provisions of Building Act 1993 | 40 |
| FRD 22 | Application and operation of Public Interest Disclosure Act 2012 | 41 |
| FRD 22 | Statement on National Competition Policy | 41 |
| FRD 22 | Application and operation of Carers Recognition Act 2012 | 41 |
| FRD 22 | Additional information available on request | 46 |
| FRD 24 | Environmental data reporting | 42-45 |
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| LEGISLATION | REQUIREMENT | PAGE REFERENCE |
|---|---|----------------|
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| | Attestation on Data Integrity | 47 |
| | Attestation on managing Conflicts of Interest | 48 |
| | Attestation on Integrity, Fraud, and Corruption | 48 |
| | Compliance with Healthcare Share Victoria (HSV) Purchasing Policies | n/a |
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| | Reporting of outcomes from Statement of Priorities 2024-2025 | 15-21, 38-39 |
| | Occupational Violence reporting | 30 |
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| Other disclosures as required by FRDs in notes to the financial statements | | |
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| | <i>Carers Recognition Act 2012</i> | 41 |
| | <i>Local Jobs Act 2003</i> | 46 |
| | <i>Financial Management Act 1994(b)</i> | 54 |

^a References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are in the nature of disclosure.

^b Refer to the Model financial statements section (Part two) for further details.

Financial Statements

A decorative graphic consisting of several light blue circles of varying sizes and two large, curved, light blue shapes that resemble a stylized smile or a pair of parentheses. The circles are scattered across the right side of the page, while the curved shapes are positioned at the bottom right, partially overlapping the page number.

Independent Auditor's Report

To the Board of Timboon and District Healthcare Service

| | |
|--|--|
| Opinion | <p>I have audited the financial report of Timboon and District Healthcare Service (the health service) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2025 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board member's, accountable officer's and chief finance & accounting officer's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the health service as at 30 June 2025 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and Australian Accounting Standards – Simplified Disclosures.</p> |
| Basis for Opinion | <p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the health service in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p> |
| Board's responsibilities for the financial report | <p>The Board of the health service is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the health service's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p> |

Auditor's responsibilities for the audit of the financial report

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

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

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

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

MELBOURNE
17 September 2025



Simone Bohan
as delegate for the Auditor-General of Victoria

Financial Statements

Financial Year ended 30 June 2025

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

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

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and the financial position of Timboon & District Healthcare Service at 30 June 2025.

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

We authorise the attached financial statements for issue on 15th September, 2025.

Board member



Mr Frank Carlus

Chair

Timboon
15th September, 2025

Accountable Officer

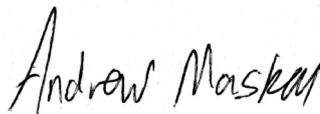


Mr Gary Castledine

Chief Executive Officer

Timboon
15th September, 2025

Chief Finance & Accounting Officer



Mr Andrew Maskell

Chief Financial Officer

Timboon
15th September, 2025

**Comprehensive Operating Statement
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

| | 2025 | 2024 |
|--|--------------------|-----------------|
| Note | \$'000 | \$'000 |
| Revenue and income from transactions | | |
| Revenue from contracts with customers | 2.1 2,324 | 2,152 |
| Other sources of income | 2.1 9,563 | 8,148 |
| Non-operating activities | 2.1 235 | 236 |
| Total revenue and income from transactions | 12,122 | 10,536 |
| Expenses from transactions | | |
| Employee expenses | 3.1 (9,348) | (9,143) |
| Depreciation and amortisation | 4.1(a),(b) (1,021) | (880) |
| Other operating expenses | 3.1 (2,294) | (2,050) |
| Total expenses from transactions | (12,663) | (12,073) |
| Net result from transactions - net operating balance | (541) | (1,537) |
| Other economic flows included in net result | | |
| Net gain/(loss) on sale of non-financial assets | 87 | 77 |
| Net gain/(loss) on financial instruments | (16) | (18) |
| Other gain/(loss) from other economic flows | 3 | 39 |
| Total other economic flows included in net result | 74 | 98 |
| Net result | (467) | (1,439) |
| Other economic flows - other comprehensive income | | |
| Items that will not be reclassified to net result | | |
| Changes in property, plant and equipment revaluation surplus | - | (2,477) |
| Total other comprehensive income | - | (2,477) |
| Comprehensive result | (467) | (3,916) |

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

Balance Sheet
Timboon & District Healthcare Service
As at 30 June 2025

| | | 2025 | 2024 |
|-----------------------------------|--------|---------------|---------------|
| | Note | \$'000 | \$'000 |
| Financial assets | | | |
| Cash and cash equivalents | 6.2 | 4,643 | 5,111 |
| Receivables | 5.1 | 1,431 | 1,453 |
| Contract assets | | 258 | - |
| Total financial assets | | 6,332 | 6,564 |
| Non-financial assets | | | |
| Prepayments | | 100 | 78 |
| Property, plant and equipment | 4.1 | 14,010 | 14,519 |
| Intangible assets | 4.2 | 259 | 259 |
| Total non-financial assets | | 14,369 | 14,856 |
| Total assets | | 20,701 | 21,420 |
| Liabilities | | | |
| Payables | 5.2 | 725 | 739 |
| Contract liabilities | | 234 | 491 |
| Borrowings | 6.1 | 534 | 309 |
| Employee benefits | 3.1(b) | 2,148 | 2,015 |
| Other liabilities | 5.3 | 876 | 1,215 |
| Total liabilities | | 4,517 | 4,769 |
| Net assets | | 16,184 | 16,651 |
| Equity | | | |
| Reserves | | 10,925 | 10,925 |
| Contributed capital | | 4,610 | 4,610 |
| Accumulated surplus | | 649 | 1,116 |
| Total equity | | 16,184 | 16,651 |

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

Cash Flow Statement
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

| Note | 2025 \$'000 | 2024 \$'000 |
|--|-----------------|-----------------|
| Cash flows from operating activities | | |
| Operating grants from State Government | 6,426 | 6,051 |
| Operating grants from Commonwealth Government | 2,135 | 2,262 |
| Capital grants from State Government | 90 | 53 |
| Capital grants from Commonwealth Government | 22 | - |
| GST received from ATO | 217 | 191 |
| Interest and investment income received | 235 | 236 |
| Other receipts | 2,625 | 2,384 |
| Total receipts | 11,750 | 11,177 |
| Payments to employees | (9,183) | (8,528) |
| Payments to suppliers and consumables | (1,482) | (1,155) |
| GST paid to ATO | (219) | (173) |
| Other payments | (893) | (1,607) |
| Total payments | (11,777) | (11,463) |
| Net cash flows from/(used in) operating activities | (27) | (286) |
| Cash flows from investing activities | | |
| Proceeds from sale of non-financial assets | 235 | 77 |
| Purchase of non-financial assets | (366) | (17) |
| Capital donations and bequests received | 98 | 22 |
| Net cash flows from/(used in) investing activities | (33) | 82 |
| Cash flows from financing activities | | |
| Repayment of borrowings and principal portion of lease liabilities | (69) | (12) |
| Repayment of accommodation deposits | (1,064) | - |
| Receipt of accommodation deposits | 725 | 575 |
| Net cash flows from/(used in) financing activities | (408) | 563 |
| Net increase/(decrease) in cash and cash equivalents held | (468) | 359 |
| Cash and cash equivalents at beginning of year | 5,111 | 4,752 |
| Cash and cash equivalents at end of year | 4,643 | 5,111 |

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

Statement of Changes in Equity
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

| | Property, Plant and Equipment Revaluation Surplus \$'000 | Contributed Capital \$'000 | Accumulated Surplus/(Deficit) \$'000 | Total \$'000 |
|---|---|----------------------------------|--|-----------------|
| Balance at 1 July 2023 | 13,402 | 4,610 | 2,555 | 20,567 |
| Net result for the year | - | - | (1,439) | (1,439) |
| Other comprehensive income for the year | (2,477) | - | - | (2,477) |
| Balance at 30 June 2024 | 10,925 | 4,610 | 1,116 | 16,651 |
| Net result for the year | - | - | (467) | (467) |
| Balance at 30 June 2025 | 10,925 | 4,610 | 649 | 16,184 |

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Structure

- 1.1 Basis of preparation**
- 1.2 Material accounting estimates and judgements**
- 1.3 Reporting entity**
- 1.4 Economic dependency**

Note 1 About this Report

These financial statements represent the financial statements of Timboon & District Healthcare Service for the year ended 30 June 2025.

Timboon & District Healthcare Service is a not-for-profit entity established as a public agency under the *Health Services Act 1988 (Vic)*. A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

This section explains the basis of preparing the financial statements.

Note 1.1 Basis of preparation

These financial statements are general purpose financial statements which have been prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

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

These general purpose financial statements have been prepared in accordance with the Financial Management Act 1994 and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

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

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

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

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

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

The financial statements are presented in Australian dollars.

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

The annual financial statements were authorised for issue by the Board of Timboon & District Healthcare Service on 15th September, 2025.

Note 1.2 Material accounting estimates and judgements

Management makes estimates and judgements when preparing the financial statements.

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

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

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

Note 1.3 Reporting Entity

The financial statements include all the controlled activities of Timboon & District Healthcare Service.

Timboon & District Healthcare Service's principal address is:

21 Hospital Road
Timboon, Victoria 3268

Note 1.4 Economic dependency

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 2 Funding delivery of our services

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

Structure

2.1 Revenue and income from transactions

Note 2.1 Revenue and income from transactions

| | | 2025 \$'000 | 2024 \$'000 |
|---|--------|----------------|----------------|
| Revenue from contracts with customers | 2.1(a) | 2,324 | 2,152 |
| Other sources of income | 2.1(b) | 9,798 | 8,384 |
| Total revenue and income from transactions | | 12,122 | 10,536 |

Note 2.1(a) Revenue from contracts with customers

| | 2025 \$'000 | 2024 \$'000 |
|--|----------------|----------------|
| Government grants (State) - Operating | 258 | 6 |
| Patient and resident fees | 942 | 1,010 |
| Private practice fees | 996 | 1,014 |
| Commercial activities | 128 | 122 |
| Total revenue from contracts with customers | 2,324 | 2,152 |

How we recognise revenue from contracts with customers

Government grants

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

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

This policy applies to each of Timboon & District Healthcare Service's revenue streams, with information detailed below relating to Timboon & District Healthcare Service's material revenue streams:

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

| Government grant | Performance obligation |
|---|---|
| Activity Based Funding (ABF) paid as National Weighted Activity Unit (NWAU) | <p>NWAU is a measure of health service activity expressed as a common unit against which the national efficient price (NEP) is paid.</p> <p>The performance obligations for NWAU are the number and mix of admissions, emergency department presentations and outpatient episodes, and is weighted for clinical complexity.</p> <p>Revenue is recognised at point in time, which is when a patient is discharged.</p> |

Patient and resident fees

Patient and resident fees are charges incurred by patients for services they receive. Patient and resident fees are recognised under AASB 15 at a point in time when the performance obligation, the provision of services, is satisfied, except where the patient and resident fees relate to accommodation charges. Accommodation charges are calculated daily and are recognised over time, to reflect the period accommodation is provided.

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 2.1(b) Other sources of income

| Note | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Government grants (State) - Operating | 6,825 | 5,766 |
| Government grants (Commonwealth) - Operating | 2,135 | 2,091 |
| Government grants (State) - Capital | 90 | 53 |
| Government grants (Commonwealth) - Capital | 22 | - |
| Other capital purpose income | 74 | 2 |
| Capital donations | 24 | 20 |
| Assets received free of charge or for nominal consideration | 102 | 10 |
| Other income from operating activities | 291 | 206 |
| Total operating income | 9,563 | 8,148 |
| Interest Income | 235 | 236 |
| Total non-operating activities | 235 | 236 |
| Total other sources of income | 9,798 | 8,384 |

How we recognise other sources of income

Government grants

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

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

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

Capital grants

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

Income is recognised in accordance with AASB 1058 progressively as the asset is constructed which aligns with Timboon & District Healthcare Service's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Note 3 The cost of delivering our services

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

Structure

3.1 Expenses incurred in the delivery of services

Note 3.1 Expenses incurred in the delivery of services

| | 2025 | 2024 |
|--|---------------|---------------|
| Note | \$'000 | \$'000 |
| Employee expenses | 9,348 | 9,143 |
| Other operating expenses | 2,294 | 2,050 |
| Total expenses incurred in the delivery of services | 11,642 | 11,193 |

Note 3.1(a) Employee expenses

| | 2025 | 2024 |
|---|--------------|--------------|
| | \$'000 | \$'000 |
| Salaries and wages | 8,097 | 7,236 |
| Defined contribution superannuation expense | 841 | 727 |
| Agency expenses | 165 | 542 |
| Fee for service medical officer expenses | 245 | 638 |
| Total employee expenses | 9,348 | 9,143 |

How we recognise employee expenses

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

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 3.1(b) Employee related provisions

| | 2025 | 2024 |
|---|---------------|---------------|
| | \$'000 | \$'000 |
| Current provisions for employee benefits | | |
| Accrued days off | 17 | 18 |
| Annual leave | 674 | 614 |
| Long service leave | 1,028 | 983 |
| Provision for on-costs | 228 | 208 |
| Total current provisions for employee benefits | 1,947 | 1,823 |
| Non-current provisions for employee benefits | | |
| Long service leave | 177 | 170 |
| Provision for on-costs | 24 | 22 |
| Total non-current provisions for employee benefits | 201 | 192 |
| Total provisions for employee benefits | 2,148 | 2,015 |

How we recognise employee-related provisions

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

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

Annual leave and accrued days off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because Timboon & District Healthcare Service does not have an unconditional right to defer settlement of these liabilities.

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

- nominal value – if Timboon & District Healthcare Service expects to wholly settle within 12 months or
- present value – if Timboon & District Healthcare Service does not expect to wholly settle within 12 months.

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

Long service leave

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

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where the Timboon & District Healthcare 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 Timboon & District Healthcare Service expects to wholly settle within 12 months or
- present value – if Timboon & District Healthcare 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. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service.

Provisions

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 3.1(c) Other expenses

| | 2025 | 2024 |
|--|---------------|---------------|
| | \$'000 | \$'000 |
| Other operating expenses | | |
| Drug supplies | 32 | 27 |
| Medical and surgical supplies (including Prostheses) | 107 | 99 |
| Diagnostic and radiology supplies | 25 | 31 |
| Other supplies and consumables | 318 | 294 |
| Fuel, light, power and water | 100 | 113 |
| Repairs and maintenance | 231 | 229 |
| Information technology and communication | 519 | 376 |
| Medical indemnity insurance | 107 | 112 |
| Other administration expenses | 855 | 769 |
| Total other operating expenses | 2,294 | 2,050 |

How we recognise other operating expenses

Expense recognition

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

Supplies and consumables

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

Other operating expenses

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

The DH also makes certain payments on behalf of Timboon & District Healthcare Service. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue and recording a corresponding expense.

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

Note 4 Key assets to support service delivery

Timboon & District Healthcare 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 Timboon & District Healthcare Service to be utilised for delivery of services.

Structure

- 4.1 Property, plant and equipment**
- 4.2 Depreciation and amortisation**

Note 4.1 Property, plant and equipment

| | Gross carrying amount | | Accumulated depreciation | | Net carrying amount | |
|---|-----------------------|----------------|--------------------------|----------------|---------------------|----------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Land at fair value - Crown | 3,390 | 3,390 | - | - | 3,390 | 3,390 |
| Buildings at fair value | 9,775 | 9,775 | (788) | - | 8,987 | 9,775 |
| Works in progress at cost | 74 | - | - | - | 74 | - |
| Plant, equipment and vehicles at fair value | 3,765 | 4,142 | (2,206) | (2,788) | 1,559 | 1,354 |
| Total property, plant and equipment | 17,004 | 17,307 | (2,994) | (2,788) | 14,010 | 14,519 |

How we recognise property, plant and equipment

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

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

| | Land \$'000 | Buildings \$'000 | Works in progress \$'000 | Plant, equipment and vehicles \$'000 | Total \$'000 |
|--------------------------------|----------------|---------------------|--------------------------------|--|-----------------|
| Balance at 1 July 2024 | 3,390 | 9,775 | - | 1,354 | 14,519 |
| Additions | - | - | 74 | 586 | 660 |
| Disposals | - | - | - | (148) | (148) |
| Depreciation | - | (788) | - | (233) | (1,021) |
| Balance at 30 June 2025 | 3,390 | 8,987 | 74 | 1,559 | 14,010 |

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

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

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

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

| | Gross carrying amount | | Accumulated depreciation | | Net carrying amount | |
|---|-----------------------|----------------|--------------------------|----------------|---------------------|----------------|
| | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 | 2025 \$'000 | 2024 \$'000 |
| Plant, equipment and vehicles at fair value | 564 | 270 | (77) | (13) | 487 | 257 |
| Total right-of-use assets | 564 | 270 | (77) | (13) | 487 | 257 |

| | Plant, equipment and vehicles | Total |
|--------------------------------|----------------------------------|------------|
| | \$'000 | \$'000 |
| Balance at 1 July 2024 | 257 | 257 |
| Additions | 295 | 295 |
| Depreciation | (65) | (65) |
| Balance at 30 June 2025 | 487 | 487 |

**How we recognise right-of-use assets
Initial recognition**

When Timboon & District Healthcare Service enters a contract, which provides the health services with the right to control the use of an identified asset for a period of time in exchange for payment, this contract is considered a lease.

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

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

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

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

Subsequent measurement

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

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

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

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

4.1(c) Impairment of property, plant and equipment

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 4.2 Depreciation and amortisation

How we recognise depreciation

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation is generally calculated on a straight-line basis at rates that allocate the asset's value, less any estimated residual value over its estimated useful life.

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

How we recognise amortisation

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

Useful lives of non-current assets

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

| | 2025 | 2024 |
|---|--------------|--------------|
| Buildings | 7 - 40 years | 7 - 40 years |
| Plant, equipment and vehicles (including leased assets) | 3 - 13 years | 3 - 13 years |

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 5 Other assets and liabilities

This section sets out those assets and liabilities that arose from Timboon & District Healthcare Service's operations.

Structure

5.1 Receivables

5.2 Payables

5.3 Other liabilities

Note 5.1 Receivables

| Note | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Current receivables | | |
| Contractual | | |
| Inter hospital debtors | 3 | 6 |
| Trade receivables | 86 | 38 |
| Patient fees | 171 | 377 |
| Allowance for impairment losses | (50) | (34) |
| Accrued revenue | 71 | 60 |
| Amounts receivable from governments and agencies | 32 | 25 |
| Total contractual receivables | 313 | 472 |
| Statutory | | |
| GST receivable | 17 | 15 |
| Total statutory receivables | 17 | 15 |
| Total current receivables | 330 | 487 |
| Non-current receivables | | |
| Contractual | | |
| Long service leave - Department of Health | 1,101 | 966 |
| Total contractual receivables | 1,101 | 966 |
| Total non-current receivables | 1,101 | 966 |
| Total receivables | 1,431 | 1,453 |
| <i>(i) Financial assets classified as receivables</i> | | |
| Total receivables | 1,431 | 1,453 |
| GST receivable | (17) | (15) |
| Total financial assets classified as receivables | 1,414 | 1,438 |

7.1

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

How we recognise receivables

Receivables consist of:

- **Contractual receivables**, including debtors that relate to goods and services. These receivables are classified as financial instruments and are categorised as 'financial assets at amortised cost'. They are initially recognised at fair value plus any directly attributable transaction costs. The health service holds contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.
- **Statutory receivables**, including Goods and Services Tax (GST) input tax credits that are recoverable. Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment) but are not classified as financial instruments for disclosure purposes. The health service applies AASB 9 for initial measurement of the statutory receivables and as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction cost.

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 5.2 Payables

| Note | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Current payables | | |
| Contractual | | |
| Trade creditors | 62 | 100 |
| Accrued salaries and wages | 264 | 235 |
| Accrued expenses | 217 | 347 |
| Inter hospital creditors | 45 | 34 |
| Amounts payable to governments and agencies | 137 | 23 |
| Total contractual payables | 725 | 739 |
| Total current payables | 725 | 739 |
| Total payables | 725 | 739 |
| <i>(i) Financial liabilities classified as payables</i> | | |
| Total payables | 725 | 739 |
| Total financial liabilities classified as payables | 725 | 739 |

How we recognise payables

Payables consist of:

- **Contractual payables**, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised cost. Accounts payable and salaries and wages payable represent liabilities for goods and services provided to the Timboon & District Healthcare Service prior to the end of the financial year that are unpaid.
- **Statutory payables**, including Goods and Services Tax (GST) payable are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 5.3 Other liabilities

| | 2025 | 2024 |
|---|------------|--------------|
| Note | \$'000 | \$'000 |
| Current monies held in trust | | |
| Refundable accommodation deposits | 876 | 1,215 |
| Total current monies held in trust | 876 | 1,215 |
| Total other liabilities | 876 | 1,215 |
| * Represented by: | | |
| - Cash assets | 6.2 876 | 1,215 |
| | 876 | 1,215 |

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 Timboon & District Healthcare Service upon admission. These deposits are liabilities which fall due and payable when the resident leaves the home.

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 6 How we finance our operations

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

Note 6.1 Borrowings

| | 2025 \$'000 | 2024 \$'000 |
|-------------------------------------|----------------|----------------|
| Current borrowings | | |
| Lease liability | 91 | 55 |
| Total current borrowings | 91 | 55 |
| Non-current borrowings | | |
| Lease liability | 443 | 254 |
| Total non-current borrowings | 443 | 254 |
| Total borrowings | 534 | 309 |

How we recognise borrowings

Borrowings refer to interest bearing liabilities mainly from funds raised through lease liabilities.

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

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

Terms and conditions of borrowings

| | | Maturity Dates | | | | | | | |
|---------------------|------------------------------------|---|------------------------------|-----------------------------|--------------------------------|----------------------|--------------------------------|---------------------|------------------------|
| | | Weighted average interest rate (%) | Carrying Amount \$'000 | Nominal Amount \$'000 | Less than 1 Month \$'000 | 1-3 Months \$'000 | 3 months - 1 Year \$'000 | 1-5 Years \$'000 | Over 5 years \$'000 |
| 30 June 2025 | Note | 6.1 | 534 | 582 | 10 | 20 | 86 | 466 | - |
| | Lease liabilities | | | | | | | | |
| | Total Financial Liabilities | | 534 | 582 | 10 | 20 | 86 | 466 | - |
| | | Maturity Dates | | | | | | | |
| | | Weighted average interest rate (%) | Carrying Amount \$'000 | Nominal Amount \$'000 | Less than 1 Month \$'000 | 1-3 Months \$'000 | 3 months - 1 Year \$'000 | 1-5 Years \$'000 | Over 5 years \$'000 |
| 30 June 2024 | Note | 6.1 | 309 | 309 | 5 | 15 | 45 | 244 | - |
| | Lease liabilities | | | | | | | | |
| | Total Financial Liabilities | | 309 | 309 | 5 | 15 | 45 | 244 | - |

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 6.1(a) Lease liabilities

| | 2025 \$'000 | 2024 \$'000 |
|--|----------------|----------------|
| Current lease liabilities | | |
| Lease liability | 91 | 55 |
| Total current lease liabilities | 91 | 55 |
| Non-current lease liabilities | | |
| Lease liability | 443 | 254 |
| Total non-current lease liabilities | 443 | 254 |
| Total lease liabilities | 534 | 309 |

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

| | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Not longer than one year | 116 | 67 |
| Longer than one year but not longer than five years | 466 | 274 |
| Longer than five years | - | - |
| Minimum future lease liability | 582 | 341 |
| Less unexpired finance expenses | (48) | (32) |
| Present value of lease liability | 534 | 309 |

How we recognise lease liabilities

A lease is defined as a contract, or part of a contract, that conveys the right for Timboon & District Healthcare Service to use an asset for a period of time in exchange for payment.

To apply this definition, Timboon & District Healthcare 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 Timboon & District Healthcare Service and for which the supplier does not have substantive substitution rights
- Timboon & District Healthcare 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 Timboon & District Healthcare Service has the right to direct the use of the identified asset throughout the period of use and
- Timboon & District Healthcare Service has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Timboon & District Healthcare Service's lease arrangements consist of the following:

| | |
|---|--------------|
| Leased plant, equipment, furniture, fittings and vehicles | 3 to 5 years |
|---|--------------|

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

All leases are recognised on the balance sheet, with the exception of low value leases (less than \$10,000 AUD) and short-term leases of less than 12 months. Timboon & District Healthcare Service has elected to apply the practical expedients for short-term leases and leases of low-value assets. As a result, no right-of-use asset or lease liability is recognised for these leases; rather, lease payments are recognised as an expense on a straight-line basis over the lease term, within “other operating expenses” (refer to Note 3.3).

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 Timboon & District Healthcare Services incremental borrowing rate. Our lease liability has been discounted by rates of between 5.32% to 5.83%.

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,
- the exercise price of the purchase option for [details of lease], which the health service is reasonably certain to exercise at the completion of the lease 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 the substance of fixed payments.

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

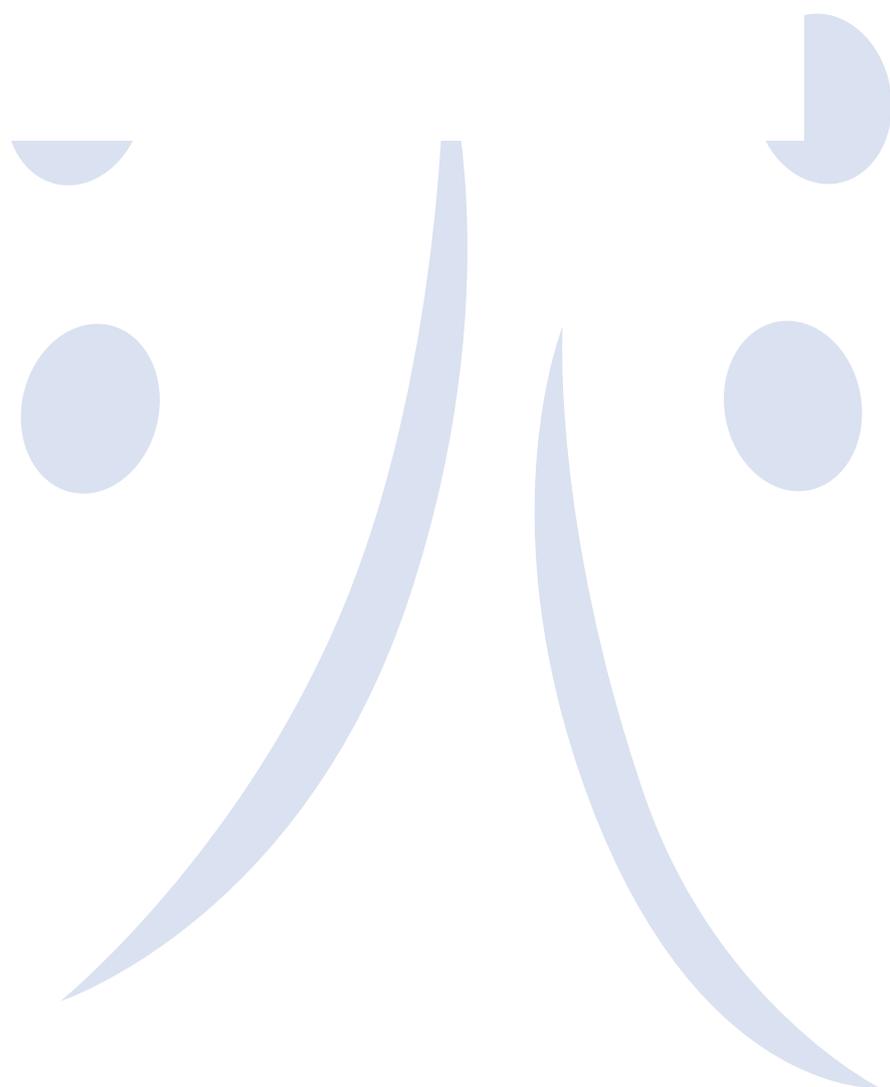
Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 6.2 Cash and Cash Equivalents

| Note | 2025 \$'000 | 2024 \$'000 |
|---|----------------|----------------|
| Cash at bank (excluding monies held in trust) | 3,767 | 3,896 |
| Total cash held for operations | 3,767 | 3,896 |
| Cash at bank (monies held in trust) | 876 | 1,215 |
| Total cash held as monies in trust | 876 | 1,215 |
| Total cash and cash equivalents | 4,643 | 5,111 |

Note 6.3 Commitments for expenditure

Timboon & District Healthcare Service has no significant capital or operating commitments in 2025 (2024: Nil).



Note 7 Financial instruments, contingencies and valuation judgements

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

Structure

7.1 Financial instruments

7.2 Contingent assets and contingent liabilities

7.3 Fair value determination

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

Note 7.1 Financial instruments

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Timboon & District Healthcare Service's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

| | | Total interest | | | |
|---|---------------------------|------------------------------|--------------------------------|------------------------------------|------------------------------|
| | Carrying amount \$'000 | Net gain/(loss) \$'000 | income/ (expense) \$'000 | Fee income/ (expense) \$'000 | Impairment loss \$'000 |
| 30 June 2025 | | | | | |
| Financial assets at amortised cost | | | | | |
| Cash and cash equivalents | 4,643 | - | 235 | - | - |
| Receivables | 1,414 | - | - | - | - |
| Total financial assetsⁱ | 6,057 | - | 235 | - | - |
| Financial liabilities at amortised cost | | | | | |
| Payables | 725 | - | - | - | - |
| Borrowings | 534 | - | (25) | - | - |
| Other financial liabilities - Refundable Accommodation Deposits | 876 | - | - | - | - |
| Total financial liabilitiesⁱ | 2,135 | - | (25) | - | - |

ⁱ The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable and revenue in advance).

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

| 30 June 2024 | | Total interest | | | |
|---|------------------------|-----------------------|------------------|--------------------|-------------------|
| Financial assets at amortised cost | Carrying amount | Net | income/ | Fee income/ | Impairment |
| | \$'000 | gain/(loss) | (expense) | (expense) | loss |
| Total financial assetsⁱ | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Cash and cash equivalents | 5,111 | - | 236 | - | - |
| Receivables | 1,438 | - | - | - | - |
| Total financial assetsⁱ | 6,549 | - | 236 | - | - |
| | | | | | |
| Financial liabilities at amortised cost | | | | | |
| Payables | 739 | - | - | - | - |
| Borrowings | 309 | - | (5) | - | - |
| Other financial liabilities - Refundable Accommodation Deposits | 1,215 | - | - | - | - |
| Total financial liabilitiesⁱ | 2,263 | - | (5) | - | - |

ⁱ The carrying amount excludes statutory receivables (i.e. GST receivable) and statutory payables (i.e. GST payable and revenue in advance).

Notes to the Financial Statements Timboon & District Healthcare Service For the Financial Year Ended 30 June 2025

How we categorise financial instruments

Financial assets at amortised cost

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

- the assets are held by Timboon & District Healthcare 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.

Timboon & District Healthcare Service recognises the following assets in this category:

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

Categories of financial liabilities

Financial liabilities at amortised cost

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

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

Timboon & District Healthcare Service recognises the following liabilities in this category:

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

Notes to the Financial Statements Timboon & District Healthcare Service For the Financial Year Ended 30 June 2025

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
- Timboon & District Healthcare 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
- Timboon & District Healthcare 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 Timboon & District Healthcare Service has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Timboon & District Healthcare 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 amortised cost, fair value through net result and fair value through other comprehensive income when, and only when, Timboon & District Healthcare 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.

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

Note 7.2 Contingent assets and contingent liabilities

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

Note 7.3 Fair value determination

How we measure fair value

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

The following assets and liabilities are carried at fair value:

- Property, plant and equipment
- Right-of-use assets and
- Lease liabilities.

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

Valuation hierarchy

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

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

Timboon & District Healthcare 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. There have been no transfers between levels during the period.

Timboon & District Healthcare Service monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is Timboon & District Healthcare Service's independent valuation agency for property, plant and equipment.

Fair value determination: non-financial physical assets

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

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

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

For all assets measured at fair value, Timboon & District Healthcare Service considers the current use as its highest and best use.

Non-specialised land and non-specialised buildings

Non-specialised land, non-specialised buildings are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value. From this analysis, an appropriate rate per square metre has been applied to the asset.

Specialised land and specialised buildings

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

During the reporting period, Timboon & District Healthcare 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.

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

For Timboon & District Healthcare Service, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation.

Notes to the Financial Statements
Timboon & District Healthcare Service
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Vehicles

Vehicles are valued using the current replacement cost method. Timboon & District Healthcare Service acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers in Timboon & District Healthcare Services who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Furniture, fittings, plant and equipment

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

Significant assumptions

| Asset class | Valuation technique | Significant assumption | Range (weighted average) ⁽ⁱ⁾ |
|--|-----------------------------------|--|--|
| Specialised land | Market approach | Community Service Obligations adjustment | 20% ⁽ⁱⁱ⁾ |
| Specialised buildings | Current replacement cost approach | Cost per square metre Useful life | \$1,000 - \$1,500/m ² (\$1,300) 30 - 60 years (45 years) |
| Vehicles | Current replacement cost approach | Cost per unit Useful life | \$30,000 - \$53,000 (\$40,200 per unit) 3 - 5 years (3 years) |
| Plant, equipment, furniture and fittings | Current replacement cost approach | Cost per unit Useful life | \$1,000 - \$222,000 (\$7,500 per unit) 3 - 20 years (10 years) |

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

⁽ⁱⁱ⁾ CSO adjustments of 20% were applied to reduce the market approach value for Timboon & District Healthcare Service's specialised land.

Note 8 Other disclosures

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

Structure

8.1 Responsible persons disclosures

8.2 Remuneration of executives

8.3 Related parties

8.4 Remuneration of auditors

8.5 Events occurring after the balance date

8.6 Joint arrangements

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 8.1 Responsible persons disclosures

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

| | Period |
|--|---------------------------------|
| The Honourable Mary-Anne Thomas MP: Minister for Health | 1 July 2024 - 30 June 2025 |
| Minister for Ambulance Services | 1 July 2024 - 30 June 2025 |
| Minister for Health Infrastructure | 1 July 2024 - 19 December 2024 |
| The Honourable Ingrid Stitt MP: Minister for Mental Health | 1 July 2024 - 30 June 2025 |
| Minister for Ageing | 1 July 2024 - 30 June 2025 |
| The Honourable Lizzy Blandthorn MP: Minister for Children | 1 July 2024 - 30 June 2025 |
| Minister for Disability | 1 July 2024 - 30 June 2025 |
| The Honourable Melissa Horne MP: Minister for Health Infrastructure | 19 December 2024 - 30 June 2025 |
| Governing Boards | |
| F. Carlus | 1 Jul 2024 - 30 Jun 2025 |
| T. Hutchins | 1 Jul 2024 - 30 Jun 2025 |
| A. Dejong | 1 Jul 2024 - 30 Jun 2025 |
| J. Farrugia | 1 Jul 2024 - 30 Jun 2025 |
| A. Nessler | 1 Jul 2024 - 30 Jun 2025 |
| C. Murphy | 1 Jul 2024 - 30 Jun 2025 |
| L. Champion | 1 Jul 2024 - 30 Jun 2025 |
| J. Jakowenko | 1 Jul 2024 - 30 Jun 2025 |
| K. Donoghue | 1 Jul 2024 - 30 Jun 2025 |
| S. Renyard | 1 Jul 2024 - 30 Jun 2025 |
| Accountable Officers | |
| G. Castledine (Chief Executive Officer) | 1 Jul 2024 - 30 Jun 2025 |

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Remuneration of Responsible Persons

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

| | 2025 | 2024 |
|--|---------------|---------------|
| Income Band | No | No |
| \$0 - \$9,999 | 10 | 10 |
| \$210,000 - \$219,999 | 1 | 1 |
| Total Numbers | 11 | 11 |
| | | |
| | 2025 | 2024 |
| Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to: | \$'000 | \$'000 |
| | 248 | 252 |

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

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 8.2 Remuneration of executives

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

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

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated, and a number of executive officers retired, resigned or were retrenched in the past year. This has had a significant impact on remuneration figures for the termination benefits category.

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

Total remuneration ⁱ
 Total number of executives
 Total annualised employee equivalent ⁱⁱ

| Total Remuneration | |
|---------------------------|---------------|
| 2025 | 2024 |
| \$'000 | \$'000 |
| 666 | 620 |
| 5 | 6 |
| 4.5 | 4.0 |

ⁱ The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Timboon & District Healthcare Services under AASB 124 Related Party Disclosures and are also reported within Note 8.3 Related Parties.

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

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

Note 8.3 Related parties

Timboon & District Healthcare 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 –the SWARH Joint Venture Alliance and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

Significant transactions with government related entities

Timboon & District Healthcare Service received funding from the DH of \$6.95 m (2024: \$5.71 m) and indirect contributions of \$0.213 m (2024: \$0.113m). Balances owing as at 30 June 2025 are \$0.234 m (2024: nil).

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

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

The Standing Directions of the Minister for Finance require Timboon & District Healthcare 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.

Key management personnel

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of Timboon & District Healthcare Service, directly or indirectly.

The Board of Directors and the Executive Directors of Timboon & District Healthcare Service are deemed to be KMPs. This includes the following:

| Entity | KMPs | Position Title |
|---------------------------------------|---------------|--|
| Timboon & District Healthcare Service | F. Carlus | Chair of the Board |
| Timboon & District Healthcare Service | T. Hutchins | Board Member |
| Timboon & District Healthcare Service | A. Dejong | Board Member |
| Timboon & District Healthcare Service | J. Farrugia | Board Member |
| Timboon & District Healthcare Service | A. Nessler | Board Member |
| Timboon & District Healthcare Service | C. Murphy | Board Member |
| Timboon & District Healthcare Service | L. Champion | Board Member |
| Timboon & District Healthcare Service | J. Jakowenko | Board Member |
| Timboon & District Healthcare Service | K. Donoghue | Board Member |
| Timboon & District Healthcare Service | S. Renyard | Board Member |
| Timboon & District Healthcare Service | G. Castledine | Chief Executive Officer |
| Timboon & District Healthcare Service | T. Wines | Director of Community Health |
| Timboon & District Healthcare Service | L. Barclay | Director of Clinical Services |
| Timboon & District Healthcare Service | A. Maskell | Finance Manager |
| Timboon & District Healthcare Service | K. Edwards | Human Resources Manager |
| Timboon & District Healthcare Service | L. Adcock | Support Services Manager (to 05-01-25) |

Notes to the Financial Statements

Timboon & District Healthcare Service

For the Financial Year Ended 30 June 2025

Remuneration of key management personnel

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

| | 2025 \$'000 | 2024 \$'000 |
|--|----------------|----------------|
| Total compensation - KMPs ⁱ | 914 | 872 |

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

Transactions with KMPs and other related parties

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

Outside of normal citizen type transactions with Timboon & District Healthcare 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 2025 (2024: none).

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

**Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025**

Note 8.4 Remuneration of Auditors

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

| 2025 | 2024 |
|---------------|---------------|
| \$'000 | \$'000 |
| 20 | 18 |
| 20 | 18 |

Note 8.5 Events occurring after the balance sheet date

There are no events occurring after the Balance Sheet date.

Notes to the Financial Statements
Timboon & District Healthcare Service
For the Financial Year Ended 30 June 2025

Note 8.6 Joint arrangements

| | Principal Activity | Ownership Interest | |
|---|---------------------------------|--------------------|-----------|
| | | 2025 % | 2024 % |
| South West Alliance of Rural Health (SWARH) | Information Technology Services | 0.64 | 0.65 |

For the year ended 30 June 2025, Timboon & District Health Service's share of the joint operations financials was:

| | 2025 \$'000 | 2024 \$'000 |
|-----------------------------------|----------------|----------------|
| Total revenue and income | 236 | 134 |
| Total expenses | (223) | (201) |
| Total net result | 13 | (67) |
| Total other economic flows | 2 | - |
| Comprehensive result for the year | 15 | (67) |
| Total assets | 245 | 282 |
| Total liabilities | 198 | 250 |
| Total equity | 47 | 32 |

Contingent liabilities and capital commitments

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

Notes



Image: "Joyous adventures": Social Support Group clients from L-R Margaret Turner, John Fox, Carmel Flanagan, Helen Buckingham, Nancy Guy, Jim Robbins, Edris Rhode and Kath Robbins.



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