



*Boort*  
*District Health*

**ANNUAL  
REPORT**  
**2024/25**

# Our Values

## Respect

We treat everyone with dignity, compassion, kindness and understanding.

## Quality

We strive for excellence in all that we do, we are committed to continuous improvement and proactively planning for the future.

**We will respect, protect and promote human rights in our decision-making and actions.**

## Equity

We provide equitable access to health services, recognising the diversity of our community.

## Collaboration

We work in partnership with patients, families, the community and our stakeholders to achieve better health outcomes.



# CONTENTS

|  |    |
|--|----|
| WELCOME  | 4  |
| ABOUT BOORT DISTRICT HEALTH                        | 5  |
| OUR BOARD CHAIR AND CHIEF EXECUTIVE                | 6  |
| BOARD OF DIRECTORS                                 | 8  |
| REPORT OF OPERATIONS                               | 10 |
| STATEMENT OF PRIORITIES                            | 18 |
| VOLUNTEERS   | 22 |
| ORGANISATIONAL CHART                               | 23 |
| ENVIRONMENTAL PERFORMANCE                          | 24 |
| BDH HIGHLIGHTS                                     | 25 |
| STATUTORY REPORTING REQUIREMENTS                   | 26 |
| ATTESTATIONS                                       | 28 |
| COMPLIANCE DISCLOSURE INDEX                        | 30 |
| OUR TEAM   | 32 |
| LADIES AUXILIARY                                   | 34 |
| DONATIONS RECEIVED/YEARS OF SERVICE/LIFE GOVERNORS | 35 |
| INDEPENDENT AUDITORS REPORT                        | 36 |
| FINANCIAL REPORT                                   | 38 |

# Welcome / Acknowledgement of Traditional Owners



Here in Boort, we stand on the sacred land marked by scar trees - symbols of indigenous culture, knowledge, and respectful relationship with the land. We acknowledge the Dja Dja Wurrung country and the Jarra people, Traditional Custodians of this land. We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples. We recognise that sovereignty was never ceded.

Since **Boort District Health** was established on its current site in 1961 it has played a key role in the provision of public health services for the community of Boort and surrounding districts. The Annual Report 2024 -2025 is an important document that provides information to all stakeholders about the performance of the health service. The report highlights services provided as well as operational achievements and challenges during this financial year. Reporting period from 1 July 2024 to 30 June 2025.

This report is prepared for the Minister for Health, the Parliament of Victoria and the general public in accordance with relevant government and legislative requirements

The data included in this annual report was accurate at the time of publication and is subject to validation by official sources from the Department of Health.



# About Boort District Health

**Boort District Health provides a comprehensive range of multidisciplinary health care services to Boort and the wider community.**

**Boort District Health is a public hospital established in 1961 and is an incorporated body listed under Schedule 1 of the Health Services Act (1988).**

**The responsible Minister is the Minister for Health:**  
The Hon. Mary – Anne Thomas  
(1 July 2024 – 30 June 2025)

**Minister for Ambulance Services:**  
The Hon. Mary – Anne Thomas  
(1 July 2024 – 30 June 2025)

**Minister for Mental Health:**  
The Hon. Ingrid Stitt  
(1 July 2024 to 30 June 2025)

**Minister for Ageing:**  
The Hon. Ingrid Stitt  
(1 July 2024 to 30 June 2025)



Boort District Health Urgent Care Centre (UCC) offers two (2) urgent care treatment trolleys and one (1) treatment room, 24 hours a day, 7 days a week. This service is supported by an on-call system.



Outreach community support programs are coordinated by Boort District Health. These include Meals on Wheels, District Nursing and Transitional Care Planning (TCP), Home Care, Home Maintenance and Personal Care



BDH Residential Aged Care LODDON PLACE, operates twenty-five (25) permanent residential aged care places, all single rooms with individual ensuite facilities.



Social Support Program operates weekly including outings, lunches, exercises, art and craft and community wellbeing programs.



BDH continue to offer placements for secondary school students for their years 9, 10 and 11 work experience programs, as well as VET students and and tertiary students for their placement studies.



Acute Services: 7 single, ensuite acute rooms are provided, including one Transitional Care Program bed-based bed and a family room with courtyard. Admission to our acute services is through the Visiting Medical Officers.



A number of Allied Health services are facilitated within Boort District Health including Physiotherapy, Podiatry, Health Education, Counselling and Health Promotion



108 Total Staff members. 100% of staff immunized for COVID-19 and Influenza.



Public and private oral health services are offered to the community. Within the public program, outreach services are offered to other towns, the service includes a preventative program to children and schools as well as oral health services to residents in care.



The Spanner Café is the communal hub of the Health Service, a place for residents, patients, clients, visitors and community to catch up over a drink, or enjoy a delicious meal prepared by our Café staff.

# Our Board Chair and Chief Executive Officer

## It is with pleasure that we present the Boort District Health Annual Report for the 2024-2025 financial year.

Throughout this reporting period Boort District Health (BDH) has continued to embed our strategic values of respect, quality, equity and collaboration into every aspect of our operations. Our senior executive and Board of Management have demonstrated strong and effective leadership by aligning the BDH Strategic Plan with the Department of Health Statement of Priorities, with a clear focus on providing care close to home, when it is needed most.

Our workplace culture continues to be a source of pride, as reflected in high levels of staff satisfaction, engagement and leadership reported in the People Matter Survey. We sincerely thank our consumer representatives, staff, colleagues and volunteers, whose dedication and commitment have supported our vision to be a leading, sustainable rural health service providing high-quality, patient-centered care to our community.

Collaborations and partnerships with new and existing agencies enabled growth in service delivery, improved patient flow and strengthened the communities trust in Boort District Health to continue working to improve the health and wellbeing of our community. BDH and Inglewood and Districts Health Service saw the expansion of service level arrangements across both existing and new areas. We are proud to work alongside a broad network of partners including: the Consumer Advisory Committee, Loddon Healthy Minds Network, RFDS Wellbeing, RFDS Specialist Telehealth Services, Loddon Public Health Unit, Northern Districts Community Health, BLG executive network, Loddon Mallee Health Network, Murray Primary Health Network and the Integrated Health Network (IHN), Ambulance Victoria, North Central Local Learning and Employment Network (NCLLEN), Kerang District Health, Cohuna District Hospital, Loddon Shire Council, Boort District School, Dental Health Services Victoria and the Department of Health.

BDH also partnered with Safer Care Victoria to lead the regional system of clinical governance consumer engagement project, and worked closely with the Local Loddon Child Health and Wellbeing and Mental Health agencies to ensure our consumers are connected to expert and targeted care.

Emerging from this great work in partnering have been initiatives with the Loddon Shire Council to execute the municipal health and wellbeing plan.

In previous annual reports we have commended our staff for their ongoing determination and courage to respond to adversity. The current reporting period again, challenged us in ways that demonstrated our ability to lead our communities with confidence, trust and compassion.

BDH continued working to strengthen our commitment to delivery of culturally safe and responsive health care, in particular addressing the recommendations of the research findings as reported in the Blak Butterfly paper to respond to and improve the experiences of First Nations people in our Urgent Care setting.

We successfully combined our aged care high and low care services into a single integrated facility, Loddon Place which retained its exceptional 5/5-star rating. Residents enjoy the updated art works created by the students at Boort District School which now includes a second dedicated space. The Community Garden therapy path was completed and the space was further developed with a hand-crafted fire pit, bespoke fencing and gates from a local farm and plans to relocate a full-sized windmill, install a children's outdoor play space, and construct self-contained living units for staff and student accommodation overlooking the area.

The Nurse Practitioner model, developed in collaboration with the Integrated Health Network, is now strongly embedded in our community. We also continued to support the development of the sustainable healthcare hubs project across the region.

The BDH Ladies Auxiliary had another exceptional year operating the BDH Op-Shop. With the generous support of 28 volunteers, the Auxiliary made significant donations to support our service:

- Resuscitation mannequin
- Paediatric motion equipment
- Supply and install middle courtyard sliding doors
- Propulse irrigator
- Digital scales
- Delta 30 Derma-scope
- Ambulatory blood pressure monitor
- 14 matrix visitor chairs
- Toiletries

The BDH Strengthening Hospital Response Family Violence (SHRFV) team promoted the international campaign 16 Days of Activism with another calendar of great events, collaborating with Northern District Community Health, North Central Local Learning and Employment Network, Loddon Shire Council and Boort District School to promote awareness and action against family violence and violence against women and children. Boort District Health also supported the Boort Resource and Information Centre, the local neighbourhood house in a number of successful grant applications which resulted in the Boort Men's Shed procuring two electric scooters for community use and a shipping container for equipment storage, new equipment for the community gym, a NAIDOC Week grant to bring community together raising cultural awareness, healthy cooking classes and most recently for funding to improve the mental health and wellbeing of community leaders.

Our workforce remains a key priority, and staff participated in a wide range of professional development activities including: HIRAID is an evidence-based emergency nursing framework that stands for History, Identify Red Flags, Assessment, Interventions, Diagnostics, reassessment, and communication training, Wound management, Rural Urgent Care Nursing Program (RUCN) workshops, Immunisation conference, Palliative Care education, Rural and Isolated Practice Nurse (RIPRN) education, First Aid Training, Respiratory Fundamentals, Fit Testing, Dental Health Services Victoria (DHSV) Oral Health conference, Occupational Health and Safety (OHS) Masterclass, Manager & Supervisor OHS Awareness training, Workers compensation Forum, Mental Health First Aid, Certificate III Dental Assisting, Internal Cleaning Auditor training and much more.

The 2024-2025 year has been one of achievement, growth and community connection. Our ability to remain adaptive, innovative and community focused has allowed us to navigate challenges while continuing to grow and deliver on our commitment to our community.

None of this work is possible without the enduring dedication of our staff, the insight of our board, the generosity of our volunteers and the support of our partners. We extend our gratitude to each of you for your commitment to improving the lives of our community members and shaping a stronger future for the Boort region.

As we look to the future, we remain steadfast in our commitment to delivering high-quality, accessible care that meets the needs of our rural population. We recognise that rural communities face unique challenges, but they also possess remarkable strengths. At BDH, we are proud to play a leading role in building health equity, promoting wellbeing, and ensuring that our community can access the care and support they need to lead a full and healthy life.

## Responsible Bodies Declaration

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



Wendy Gladman  
Board Chair

30 June 2025

# Board of Directors

The Directors of the Board of Management are appointed by the Governor-in-Council, under section 33(7) of the *Health Services Act 1988*, and are responsible for helping to shape and influence government decisions and services.

There is a diverse representation of skills and experience within the Board of Management, it provides multiple perspectives which help make meaningful decisions.

Boort District Health Board of Management has the following sub-committees; Safety, Quality & Clinical Governance; Finance, Risk & Audit and Consumer Advisory.



**John White**  
Safety Quality & Clinical Governance, Consumer Advisory



**Jerri Nelson**  
Safety Quality & Clinical Governance, Finance, Risk & Audit



**Amy Fay**  
Consumer Advisory



**Wendy Gladman**  
Board Chair, Safety Quality & Clinical Governance



**Brett Yates**  
Finance, Risk & Audit (Chair)



**Laurie Maxted**  
Consumer Advisory (Chair)



**Greg Currie**  
Safety Quality & Clinical Governance (Chair), Finance Risk & Audit



**Renee Harrison**  
Safety Quality & Clinical Governance, Finance Risk & Audit

| Name  | Date Appointed to the Board | Meetings Attended |
|---|-----------------------------|-------------------|
| <b>Wendy Gladman</b><br>Director of Community Wellbeing | 26th of April 2017          | 9/12              |
| <b>Jerri Nelson</b><br>Special Projects Manager         | 1st of July 2022            | 9/12              |
| <b>Gregory Currie</b><br>Teacher (retired)              | 1st of July 2022            | 11/12             |
| <b>Renee Harrison</b><br>Mental Health Clinician        | 1st of July 2022            | 9/12              |
| <b>John White</b><br>Solicitor/Prosecutor (retired)     | 1st of July 2022            | 11/12             |
| <b>Brett Yates</b><br>Business Director                 | 1st of July 2022            | 10/12             |
| <b>Amy Fay</b><br>Agriculture Consultant                | 1st of July 2022            | 7/12              |
| <b>Laurie Maxted</b><br>Primary Producer                | 26th of April 2017          | 11/12             |

## Finance, Risk and Audit Committee

The Finance, Risk and Audit Committee is an advisory committee to the Board of Directors appointed pursuant to the By-Laws of BDH and in accordance with the purpose of the Health Services Act 1988.

The purpose of the Finance, Risk and Audit Committee is to assist the Board in fulfilling its corporate governance responsibilities in regards to the integrity of financial reporting, risk management, the internal control environment, compliance with legal and regulatory obligations, oversight of the internal audit functions and other matters, within scope, referred by the Board.

**Brett Yates (Chair)** – board director

**Jerri Nelson** - board director

**Gregory Currie** - board director

**Renee Harrison** – board director

**Ray Stomann** – external independent member

**Grant Malone** – external independent member

**Samantha Anderson** – external independent member

# Report of Operations

## Loddon Place

This year Boort District Health combined our 15 low care and 10 high care beds into one consolidated facility, Loddon Place. Loddon Place offers 25 permanent aged care beds to residents with scope to use an additional 3 beds for respite, TCP or permanent care as needed in our acute ward.

Our single rooms have individual ensuites, temperature control, smart televisions, direct line telephones, ceiling hoists for mobility, call bell access and look out into one of our courtyard and garden areas which continue to be developed to enhance the living environment and be a safe and enjoyable space for our residents to enjoy.

Our Healing Garden has been completed, showcasing a range of native flora and seating areas to offer a relaxing area for residents, families, and visitors. BDH was the fortunate beneficiary of a donation from the BDH Ladies Auxiliary to install automated doors enabling easy access to the space for our residents and patients.

Loddon Place also offers a secure gopher parking bay with automatic gate access. Families and visitors are encouraged to visit with their loved ones in one of the sitting areas, with tea and coffee making facilities available for their use.

Our Lifestyle Coordinator and staff continue to run the activities program and adapt to the changing environment to ensure interesting and stimulating activities are offered. Our activity room is fully equipped with kitchen facilities, television, bathroom, and a range of supplies for use for regular activities or by families for small gatherings or sharing a meal. It is utilised for our regular resident/ executive morning teas where our residents and their representatives are invited to meet with executive staff to review over morning tea what is working, what is not and provide general feedback. The large flat screen television in the activity room has been enjoyed by the residents who have a weekly movie session as part of their programs. Acoustic panelling has been installed in both our activity room and dining room to improve sound and ambience in both spaces.

Loddon Place supports residents from diverse cultural, linguistic, and spiritual backgrounds. We cater to dietary preferences, use interpreter services where needed, and celebrate cultural events with input from residents and families. The Healing Garden is part of our commitment to culturally safe and inclusive environments. BDH also proudly supports LGBTIQ+ inclusivity across all services.

BDH values resident and family voices in shaping services. Feedback is gathered through resident and family surveys, and day-to-day conversations. Feedback informs our quality improvement efforts, and case reviews are conducted to learn from adverse events. Residents participated in co-design activities, such as choosing activities, food preferences, colour schemes, furniture, and artwork for communal spaces.

The integrated activity program includes scheduled activities for our aged care residents across five days of the week, including:

- Boort District School and Pre School
- Boort Show
- Men's Shed
- Visiting entertainers
- Church services
- RSL
- Senior Citizens
- Outings to local cafes and shops
- Drives around the lake and surrounding districts and towns
- Cooked breakfasts
- Bingo
- Pet therapy
- Music
- Arts and craft
- Cooking
- Counter lunches
- Christmas in July
- Birthday celebrations
- Football tipping
- Live streaming of funerals
- BBQ
- Taking photos on the iPad
- High tea
- Word games
- Remembrance Day and Anzac Day
- Oaks Day
- Chats with family via FaceTime
- Games
- Memorial Service
- Cancer Council Biggest morning teas held in the community

BDH monitors key clinical indicators such as falls, medication incidents, infections, and restraint usage. Continuous improvement is supported through audits, quality projects, and reflective practice. Accreditation audits under the Aged Care Quality Standards confirmed full compliance. Oversight of aged care is provided through the Safety Quality and Clinical Governance Committee and regular reporting to the BDH Board. The Director of Clinical and Community Services ensures systems of care are aligned with the Aged Care Quality Standards. Risk, feedback, and audit results are monitored, and consumer representatives are invited to governance meetings when appropriate.

## Workforce Review and Design

Boort District Health continues to recruit and retain employees across all areas of service delivery. Staffing is in accordance with the most current Safe Patient Act and varied according to level of need, patient numbers as well as acute and Urgent Care Centre (UCC) throughput. We boast a diverse workforce from varying CALD backgrounds across all departments.

Upskilling of staff through successful grant applications sees BDH staff now being trained in advanced skills such as limited radiology, RIPERN and Advanced Life Support.

The close working relationship with Ambulance Victoria has continued and monthly in-house training and education sessions relevant to our urgent care presentations are now well established and continue to be streamed via teams to enable BDH staff who are off duty to attend.

Junior staff – BDH employ twelve (12) junior staff across different departments including food services, maintenance, and gardening. This program enables school students to gain real life work within a supported environment and an opportunity to experience different areas of the health care industry. It is a wonderfully innovative program that enables the young achievers to grow confidence in working in a team environment in a trusted industry that may later become their chosen career pathway and earn income while they are at it.

There has been a significant increase in BDH partnerships with tertiary education facilities to offer placement to 46 enrolled nursing students. BDH continue to offer placements for secondary school students for their years 10 and 11 work experience programs. In collaboration with the NCLLEN and Boort District School, BDH have hosted several Structured Workplace Learning placements for students studying a VET

Certificate in fields such as allied health and assistant in nursing, as well as commercial cookery.

BDH are thrilled to be partnering with Murray Primary Health Network (MPHN), East Wimmera Health Service, Northern District Community Health, and Inglewood and Districts Health Service (IDHS) in the Integrated Health Network Sustainable Rural Health Project. The key project this year was the introduction of the Nurse Practitioner pilot program. Boort District Medical Centre and BDH are part of the NDCH sustainable rural hub project and host a Nurse Practitioner fortnightly. The pilot aims to support rural GPs to meet the unique health needs of their local communities.

BDH acknowledge that it is now time for us as the rural health providers in the region to start thinking innovatively and 'outside the square' regarding how we can recruit, retain, and sustain our workforce. Boort District Health continues to benefit from a strong and collaborative partnership with Bendigo Health (BH), supporting both workforce flexibility and staff development. Through this partnership, BDH has access to a Bendigo Health casual nursing bank to help meet service demands during periods of leave or short staffing. Bendigo Health provides clinical placement opportunities for our nursing staff, allowing them to gain valuable emergency and specialist experience while strengthening our workforce capacity. Attracting health professionals to rural areas has long been an ongoing challenge and it is becoming even more critical to look deeper to protect the health and wellbeing of our communities.

## Acute and UCC Services

The BDH UCC treated over 558 patients through its department. Our UCC practice is supported by an escalation pathway supported by VMO Dr Christopher Olise, Victorian Virtual Emergency Department (VVED), Ambulance Victoria, Paediatric Infant Perinatal Emergency Retrieval (PIPER) and Bendigo Health. Boort has continued to grow and establish our Royal Flying Doctor Wellbeing and telehealth specialists' services and support the Boort District Medical Centre patients by offering a room and facilities to utilise telehealth as required. BDH has active partnership with IDHS, BH, Kerang District Health, Cohuna District Hospital in providing upskilling and support to our nursing team.

Director of Clinical and Community Services, Mubarak, has continued to offer limited x-ray services to UCC patients with the support of Bendigo Radiology who receive and report on images taken at BDH. There were 33 x-rays performed in the period.

# Report of Operations

## Medical Services

Dr Craig Winter, Emergency Physician St Vincent's Hospital provides expertise as our Director of Medical Services visiting monthly to participate as chair of the Medical Staff committee, attend and advise on the Quality, Safety and Clinical Governance board subcommittee, our Medication Advisory committee, undertake case reviews and assist in training and education for clinical staff. He has provided invaluable guidance to our clinical and management team regarding all areas of our clinical service delivery.

The Boort District Medical Clinic provides VMO services by Dr Christopher Olise.

## Aged Care Onsite Pharmacist

As part of the Commonwealth Government's Aged Care On-site Pharmacist Initiative, Boort District Health has secured resources to introduce a visiting pharmacist at Loddon Place on a fortnightly basis. This initiative is designed to strengthen medication safety, assist clinical staff with comprehensive medication reviews, and enhance resident outcomes through regular, direct pharmacist involvement. The service agreement is currently being finalised, with the first visit anticipated early in the next financial year. We look forward to integrating this valuable role into our multidisciplinary model of care.

## Dental Services

BDH has a two chair dental surgery led by chief dentist Dr Diana Aio. The dental clinic is staffed with four trained Dental Assistants. In late 2025 two of our DA staff will begin their Cert 4 with oral health education and fluoride varnish included in their course. With the addition of these qualifications this will further expand our patient throughput in 2026.

## Community Services

Boort District Health Community services department delivers a range of entry-level support services under the Commonwealth Home Support Programme (CHSP), designed to help older community members maintain their independence at home and remain connected to their community. These services are delivered in partnership with several package providers under formal service agreements. Services include domestic assistance, personal care, social

support (individual and group), district nursing, home maintenance, flexible respite and transport. These supports are tailored to meet individual needs and are delivered with a focus on dignity, choice, and wellness. Our team works closely with My Aged Care, carers, and local networks to ensure timely and coordinated access to services.

**District Nursing** services are delivered by nurses to Boort and surrounding district community clients five days a week with provision of weekend services through our UCC as required. The service includes, medication management, complex wound care, post-acute care, infusion pump through Hospital in the Home (HITH) and Palliative Care Bendigo and pain management as well as general health monitoring.

**Social Support Groups** have enjoyed being back up and running face-to-face four days/week in our Day Centre. It has been a tremendous achievement to see the clients coming back onsite. The groups are thriving getting out and about in the community or neighbouring towns enjoying meals, seeing shows, participating in community events, or doing craft and other activities in-house. Maree and Sally have updated the programs and deliver the following regular sessions;

Fun and Friends

Ladies and Laughs

Men on the Move

Maree and Sally have fine-tuned the Social Support newsletter and our clients report great feedback about how they look forward to it arriving regularly.

**Allied Health** Assistant Deanne has worked alongside the IDHS Physiotherapy and Occupational Therapy team to deliver health programs and services to our residents, patients, clients and staff. Deanne has continued to coordinate and run the strengthening exercise program in Boort twice a week and weekly in Pyramid Hill. In partnership with NDCH, Deanne also delivers the Cardiac Rehabilitation program led by Exercise Physiotherapist Lachy weekly from the Day Centre.

**Transitional Care** is offered by BDH to both bed based and home based clients. Occupancy has been exceptional at 179.7% occupancy across the period. The program supports and assists many of our community clients with rehabilitation to optimal independence and return to home. It also offers allied health and home-based services, assessment for and purchase of aids and equipment to assist clients as they work towards agreed health care goals.

## Occupational Health and Safety

| Occupational Health and Safety Statistics                                    | 2022-2023   | 2023-2024   | 2024-2025  |
|--|-------------|-------------|------------|
| The number of reported hazards/incidents for the year per 100 FTE            | 441         | 284         | 367        |
| The number of 'lost time' standard WorkCover claims for the year per 100 FTE | 1           | 1           | 5          |
| The average cost per WorkCover claim for the year ('000)                     | \$71,930.73 | \$55,789.57 | \$9,391.84 |

## 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 due to injury with an occupational violence cause per 1,000,000 hours worked. | 0         |
| Number of occupational violence incidents reported.  | 3         |
| Number of occupational violence incidents reported per 100 FTE.  | 1.8       |
| Percentage of occupational violence incidents resulting in a staff injury, illness or condition.                                 | 0         |

**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 2024-2025.

**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.

# Report of Operations

## Reconciliation of Net Result from Transactions and Operating Result

|  | 2024-2025 (\$'000) |
|--|--------------------|
| <b>Net Operating Result</b>  | <b>218</b>         |
| Capital purpose income   | 154                |
| Specific income  | -                  |
| COVID 19 State Supply Arrangements- Assets received free of charge or for nil consideration under the State Supply | -                  |
| State supply items consumed up to 30 June 2024   | -                  |
| Assets provided free of charge   | -                  |
| Assets received free of charge   | -                  |
| Expenditure for capital purpose  | -80                |
| Depreciation and amortisation  | -1518              |
| Impairment of non – financial assets   | -                  |
| Finance costs(other)   | -1                 |
| <b>Net result from transactions</b>  | <b>-1227</b>       |

|                                      | 2025         | 2024         | 2023         | 2022         | 2021         |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|
| <b>OPERATING RESULT*</b>             | <b>218</b>   | <b>66</b>    | <b>66</b>    | <b>52</b>    | <b>504</b>   |
| Total revenue                        | 10922        | 10578        | 8949         | 8372         | 8336         |
| Total expenses                       | 12205        | -10717       | -9776        | -9142        | -8759        |
| <b>Net results from transactions</b> | <b>-1283</b> | <b>-139</b>  | <b>-827</b>  | <b>-770</b>  | <b>-423</b>  |
| Total other economic flows           | 56           | 14           | 5            | -31          | 43           |
| <b>Net result</b>                    | <b>-1227</b> | <b>-125</b>  | <b>-822</b>  | <b>-801</b>  | <b>-380</b>  |
| Total assets                         | 38071        | 38452        | 21688        | 22061        | 21121        |
| Total liabilities                    | 6352         | 5506         | 3841         | 4596         | 4458         |
| <b>Net assets/total equity</b>       | <b>31719</b> | <b>32946</b> | <b>17847</b> | <b>17465</b> | <b>16673</b> |

## Consultancies Information

Details of consultancies (under \$10,000)

In 2024-25, there were zero consultancies where the total fees payable to the consultants were less than \$10,000.

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

In 2024-25, there were zero consultancies where the total fees payable to the consultants were \$10,000 or greater. Details of individual consultancies can be viewed at [www.bdh.vic.gov.au](http://www.bdh.vic.gov.au)

## Government advertising campaign

Boort District Health did not participate in any government advertising campaigns in 2024-25.

## Information and Communication Technology (ICT) disclosure

The total ICT expenditure incurred during 2024-25 is \$413,351.90 excl. GST, with the details shown below.

| Business as Usual (BAU) ICT expenditure | Non – Business as usual (non-BAU) ICT expenditure                                 |   |   |
|---|---|---|---|
| Total (excluding GST)                   | Total = Operational expenditure and Capital Expenditure (excluding GST) (a) + (b) | Operational expenditure (excluding GST) (a) | Capital expenditure (excluding GST) (b) |
| <b>\$ 413,351.90</b>                    | <b>\$80,758.00</b>  | <b>\$80,758.00</b>                          | <b>\$0.00</b>                           |

# Report of Operations

## Grants and Transfer Payments

Not applicable - Boort District Health did not administer any grants, transfer payments or Commercial-in-Confidence grants in 2024 - 25

## Disclosure of review and study expenses

Boort District Health did not participate in any reviews and study in 2024-25.

IHN Alliance published papers on the sustainable rural health models.

## Workforce data

| Hospitals Labour Category       | JUNE Current Month FTE* |       | Average Monthly FTE* |       |
|---------------------------------|-------------------------|-------|----------------------|-------|
|                                 | 2024                    | 2025  | 2024                 | 2025  |
| Nursing                         | 20.86                   | 21.93 | 22.61                | 21.19 |
| Administration and Clerical     | 8.74                    | 9.81  | 8.78                 | 9.2   |
| Medical Support                 | 9.72                    | 13.85 | 8.21                 | 10.99 |
| Hotel and Allied Services       | 18.32                   | 18.17 | 19.42                | 16.88 |
| Medical Officers                | 0.11                    | 0.11  | 0.11                 | 0.11  |
| Ancillary Staff (Allied Health) | 1.87                    | 1.90  | 2.68                 | 2.07  |



## Social Procurement Framework

Social procurement creates an opportunity for BDH to deliver social and sustainable outcomes that help to build a fair, inclusive and sustainable Victoria through all procurement activities undertaken by, or on behalf of the Health Service. BDH Social Procurement Strategy is committed to advancing objectives through procurement in accordance with the Social Procurement Framework.

| Social procurement activities and commitments   |             |
|---|-------------|
| Reporting Period: 2024 - 2025<br>Reporting Entity: Boort District Health  |             |
| Overall social procurement activities   | 2024-2025   |
| Number of social benefit suppliers engaged during the reporting period.   | 209         |
| Total amount spent with social benefit suppliers (direct spend) during the reporting period (\$ GST exclusive).                   | \$70,304.77 |
| Number of Victorian Aboriginal businesses   | 0           |
| Number of Victorian Social Enterprises led by a mission for people with disability and Australian Disability Enterprises engaged  | 0           |
| Number of Victorian social enterprises led by a mission for job readiness and employment of Victorian priority jobseekers engaged | 1           |
| Number of Victorian social enterprises engaged  | 1           |



# Report of Operations

## Statement of Priorities

In 2024-25 Boort District Health will contribute to the achievement of the Victorian Government's commitments by:

### Excellence in clinical governance

| Goals  |   |
|--|---|
| <p><b>MA2</b> Strengthen all clinical governance systems, as per the Victorian Clinical Governance Framework, to ensure safe, high-quality care, with a specific focus on building and maintaining a strong safety culture, identifying, reporting, and learning from adverse events, and early, accurate recognition and management of clinical risk to and deterioration of all patients.</p> <p><b>MA4</b> Identify and develop clinical service models where face to face consultations can be substituted by virtual care wherever possible (using telehealth, remote monitoring), while ensuring strong clinical governance, safety surveillance and patient choice.</p> |   |
| Health Service Deliverables  | Achievements/Outcome  |
| <p><b>MA2</b> Improve paediatric patient outcomes by implementing the "VICTOR track and trigger" observation chart and escalation system whenever children have observations taken.</p> <p><b>MA4</b> Adoption of ICT platforms that conform with accredited standards, guidelines, and frameworks measures to ensure technology used for clinical engagement interactions remains secure.</p> <p><b>MA4</b> Identify appropriate clinical cohorts that would benefit from virtual care. At all times ensuring consumers are made aware of the available options and the range of modalities available to support their care requirements.</p>                                 | <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> VICTOR charts are in place and used by BDH. The DCS &amp; DMS review and report on any paediatric presentations to BDH that have required escalation and/or transfer. Implementation of new case review template in collaboration with IDHS Implementation of the SCV clinical governance framework to the DCCS reports</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Migration from Dulkeith to LMSS. Procurement of new clinical Spectralink phones. Enhanced CCTV and security measures. Represented BDH and SRHS on the LMSS fees and charges working group. Commitment to implement Success Factors RiR Cyber Security education and policy development. IT back up upgrade Migration of nurse call to phone system. Represented BDH on the LM regional EMR project group.</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> RCP, RPM, Telehealth modalities offered, VVED, Geri-Connect, ACAS, RFDS specialist services, RFDS wellbeing services, LMICS, Bendigo Specialists Services, Bendigo Palliative Care, Bendigo Psych Triage</p> |

### Operate within budget

| Goals   |   |
|---|---|
| <p><b>MB1</b> Develop and implement a health service Budget Action plan (BAP) in partnership with the Department to manage cost growth effectively to ensure the efficient operation of the health service.</p>   |   |
| Health Service Deliverables   | Achievements/Outcome  |
| <p><b>MB1</b> Deliver on the key initiatives as outlined in the Budget Action Plan</p> <p><b>MB2</b> Utilise data analytics and performance metrics to identify areas of inefficiency and waste and make evidence-based decisions to improve financial sustainability and operational performance</p> | <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> BAP built into budget. Proactive control of staffing and consultancy costs. Consolidation of back-of-house functions. EOFY operating surplus.</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Reporting data using EDEN suite, Tracking and trending reportable data Asset management plan review and update. RHIF change of scope approval to upgrade staff car park LaTrobe SMART Small Rural health Research Team Partnership Staff Accommodation review and grant application</p> |

### Improve equitable access to healthcare and wellbeing

| Goals  |  |
|--|--|
| <p><b>MC1</b> Address service access issues and equity of health outcomes for priority communities, including LGBTIQ+ communities, multicultural communities, people with disability and rural and regional people, including more support for primary, community, home-based and virtual care, and addiction services.</p> <p><b>MC2, MC3</b> Enhance the provision of appropriate and culturally safe services, programs, and clinical trials for and as determined by Aboriginal people, embedding the principles of self-determination.</p> <p><b>MC4</b> Expand the delivery of high-quality cultural safety training across staff, with training aligned with the Aboriginal and Torres Strait Islander cultural safety framework, and delivered by independent, expert and community-controlled organisations invited and empowered to challenge established practices and thinking and drive effective change.</p> |  |
| Health Service Deliverables  | Achievements/Outcome   |
| <p><b>MC1</b> CEO and Executive leadership will drive and be accountable for outcomes in cultural safety and Aboriginal self-determination.</p> <p><b>MC3</b> Promote a culturally safe welcoming environment with Aboriginal cultural symbols and spaces demonstrating, recognising, celebrating and respecting Aboriginal communities and culture.</p> <p><b>MC4</b> Implement mandatory cultural safety training and assessment for all staff in alignment with the Aboriginal and Torres Strait Islander cultural safety framework, and developed and/or delivered by independent, expert, and community-controlled organisations, Kinaway or Supply Nation certified Aboriginal businesses.</p>   | <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> CEO led First Nations Anti-Racism work Collaboration with neighbourhood house to execute NAIDOC week grant activity. Shared service arrangement with KDH and CDH for a AHLO 0.1 FTE</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Aboriginal &amp; TSI flags at the entrance to the grounds, the entrance breezeway has a glass plaque acknowledging the contribution of Jida Gulpilil, the BDH reception desk has the tri-flag on display in addition of personally crafted artwork by Vicki Walker, there is printed artwork designed for BDH by Jida Gulpilil that leads to the BDH Healing Garden designed with input from local artefact museum curator Paul Haw and elder Aunty Marilyn Nichols. Implementation of the Blak Butterfly recommendations. Djarra approval for the use of traditional language of BDH Healing Garden – Dhelkunya garingilang 'healing garden'</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Mandatory cultural awareness training for all staff. SUFS</p> |

# Report of Operations

## Statement of Priorities

### A stronger workforce

| Goals  |   |
|--|---|
| <p><b>MD1</b> Improve employee experience across four initial focus areas to assure safe, high-quality care: leadership, health and safety, flexibility, and career development and agility.</p> <p><b>MD2</b> Explore new and contemporary models of care and practice, including future roles and capabilities.</p>  |   |
| Health Service Deliverables  | Achievements/Outcome  |
| <p><b>MD1</b> Deliver programs to improve employee experience across four initial focus areas: leadership, safety and wellbeing, flexibility, and career development and agility.</p> <p><b>MD2</b> Continual monitoring of the broader healthcare landscape to identify opportunities to modernize skills, capabilities, roles and models of care to meet future health sector needs.</p> | <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Mental Health First Aid trainers<br/>                     Represented BDH and SRHS on the LMHN Regional Leadership Review PMS<br/>                     Workplace trainer/career advisor<br/>                     SLA with Dhelkaya HR<br/>                     WINNER of the 7News Community Achievement Nectar Award 2024</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Participation in the NCLLEN Broader Horizons Program.<br/>                     Youth Take Over<br/>                     Presented at the North Central School Industry Round table<br/>                     ERH SLA to provide Procurement Services to BDH<br/>                     SLA with IDHS for Clinical Support Nurse / Clinical Educator<br/>                     Represented BDH and SRHS on the Boort Community Reference group LSC Community Vision and Council Plan.<br/>                     Senior Executive – Bendigo Health ED masterclass<br/>                     SCV RSoCG Partnering with Consumers CEO lead.<br/>                     Host to TOD, LCS MCH, RFDS wellbeing, LOCALS, NDCH,</p> |

### Moving from competition to collaboration

| Goals   |   |
|---|---|
| <p><b>ME1</b> Partner with other organisations (e.g., community health, ACCHOs, PHNs, General Practice, and private health) to drive further collaboration and build a more integrated system.</p> <p><b>ME2</b> Engage in integrated planning and service design approaches while assuring consistent and strong clinical governance with partners to connect the system to deliver seamless and sustainable care pathways and build sector collaboration.</p> |   |
| Health Service Deliverables   | Achievements/Outcome  |
| <p><b>ME1</b> Work with the relevant PHN and community health providers to develop integrated service models that will provide earlier care to patients and support patients following hospital discharge.</p> <p><b>ME2</b> Regional, sub-regional or local regional health needs assessment to develop a population health plan.</p>  | <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Model of Care Developed with MPH funding for aged care covid vaccination program.<br/>                     Represented BDH and SRHS on the BLGHWEN and the BLGHWEN sub network the IHN – implemented the NP model of care and the sustainable rural healthcare hubs project.</p> <p><b>Status:</b> Achieved<br/> <b>Commentary:</b> Strategic Plan approval and implementation.<br/>                     Input into development and execution of the CH-HP action plan for the LGA.<br/>                     Ongoing work with LMHN to prepare for the transition to the Loddon LSHN 1 July 2025.<br/>                     Collaboration with the LMPHU to address regional population health needs.</p> |

### High quality and safe care

| Key performance indicator   | Target | 2024 – 25 result                                   |
|---|--------|--|
| <b>Infection prevention and control</b>   |        |  |
| Percentage of healthcare workers immunised for influenza                        | 94%    | 100%   |
| Compliance with the Hand Hygiene Australia program                              | 85%    | 94%  |
| <b>Patient experience</b>   |        |  |
| Percentage of patients who reported positive experiences of their hospital stay | 95%    | * Result suppressed due to less than 10 responses. |

### Strong Governance, Leadership and Culture

| Key performance indicator   | Target | 2024 – 25 result |
|---|--------|------------------|
| <b>Organisational culture</b>   |        |                  |
| People matter survey – Percentage of staff with an overall positive response to safety culture survey questions | 80%    | 84%              |

### Effective financial management

| Key performance indicator   | Target  | 2024 – 25 result |
|---|---|------------------|
| Operating result (\$m)  | As agreed in the SoP                                  | 0.218m           |
| Average number of days to pay trade creditors   | 60 days   | 14               |
| Average number of days to receive patient fee debtors   | 60 days   | 36               |
| Adjusted current asset ratio  | 0.7 or 3% improvement from health service base target | 1.23             |
| Variance between forecast and actual Net result from transactions (NRFT) for the current financial year ending 30 June. | Variance ≤ \$250,000                                  | \$402,000        |
| Actual number of days available cash, measured on the last day of each month  | 14 days   | 63 days          |

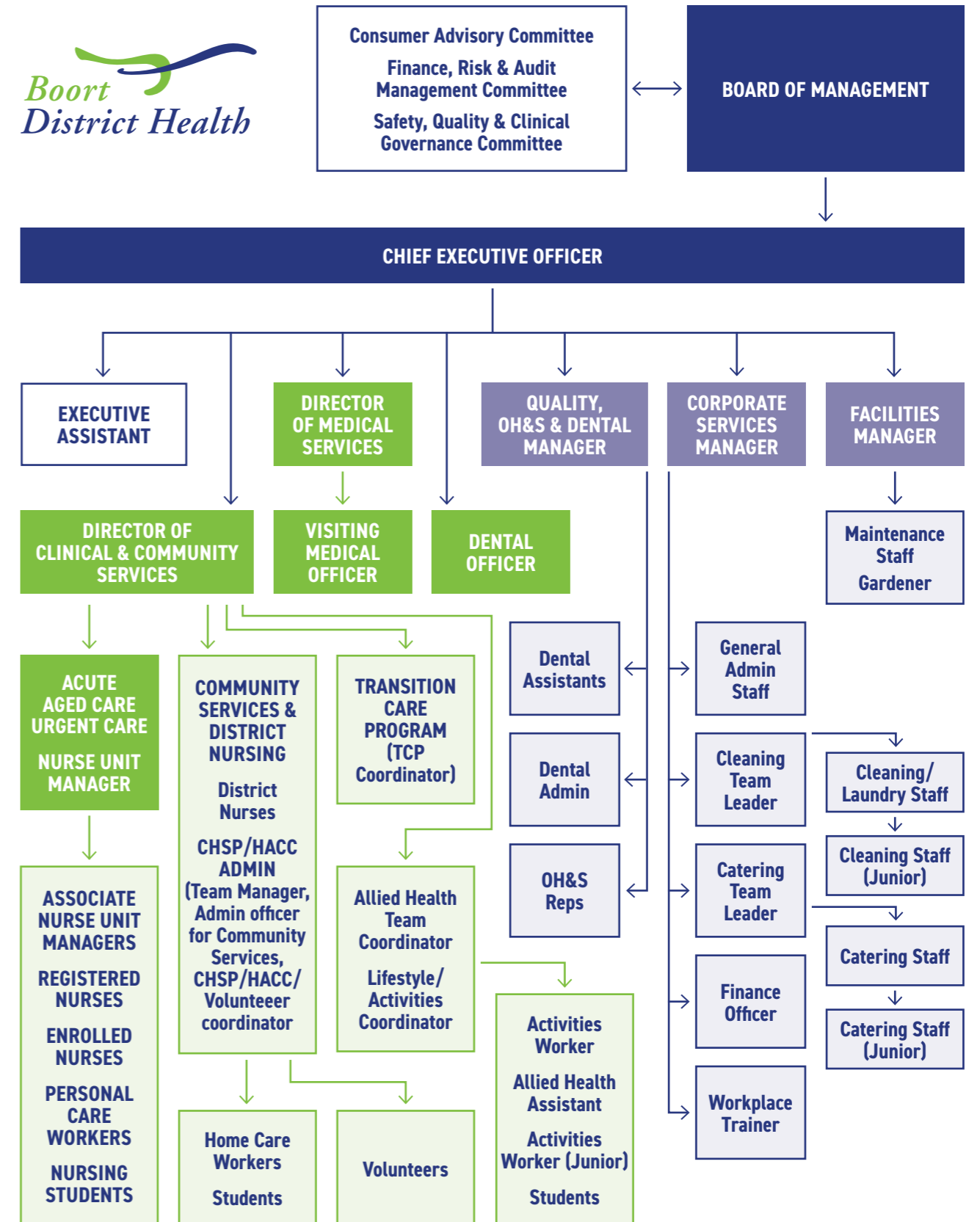
# Volunteers

Over the past 12 months Social Support Group clients have enjoyed lunches and activities in the Day Centre, with themes such as games days, dress up days, quizzes, reminiscing and more. Clients regularly go on outings around the district, these include trips to museums, nurseries, films and concerts. Places we have visited include Kerang, Wycheproof, Charlton, Bendigo, Pyramid Hill as well as others.

Attendance numbers are increasing at the strength building sessions which are run twice weekly in Boort and once in Pyramid Hill. Clients attend for the exercise class and can then stay for morning tea if they wish.



# Organisation Chart



# Environmental Performance

## Environmental impacts and energy use

|   | 2022 - 23 | 2023 - 24 | 2024 - 25 |
|---|-----------|-----------|-----------|
| <b>EL1 - Total electricity Consumption segmented by source</b>  |           |           |           |
| Purchased   | 409.35    | 427.81    | 459.59    |
| Self-generated  |           | -0.13     | -6.23     |
| EL1 Total electricity consumption [MWh]   | 409.35    | 427.68    | 453.36    |
| <b>EL4 - Total electricity offsets segmented by offset</b>  |           |           |           |
| GreenPower  |           |           | 95.47     |
| RPP (Renewable Power Percentage in the grid)  | 76.96     | 80.43     | 84.12     |
| EL4 Total electricity offset [MWh]  | 76.96     | 80.43     | 179.59    |
| <b>T2 - Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category</b> |           |           |           |
| Electric  | 0         | 0         | 0         |
| Hybrid  | 0         | 1         |           |
| Petrol  | 4         | 4         |           |
| Diesel  | 3         | 3         |           |
| Total   | 7         | 8         |           |
| <b>B3 - NABERS Energy ratings of newly completed/occupied entity-owned office buildings and substantial tenancy fit-outs</b>    |           |           |           |
| The entity did not acquire newly completed entity owned office buildings or hold office leases during the reporting period.     |           |           |           |

# Boort District Health Highlights



# Statutory reporting requirements

## Freedom of Information Act 1982

During 2024-25, Boort District Health received three (3) applications. Of these requests, zero were from Members of Parliament, zero from the media, and the remainder from the general public.

Boort District Health made two (2) FOI decisions during the 12 months ended 30 June 2025.

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

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

Of requests finalized, the average number of days over/under the statutory time (including extended timeframes) to decide the request was 14 days.

During 2024-25, one request were subject to a complaint/ internal review by Officer of the Victorian Information Commissioner. Zero requests progressed to the Victorian Civil and Administrative Tribunal (VCAT).

All FOI enquiries and requests are to be directed to the BDH FOI officer Mohammed Mubarak Meera Sahib the Director of Clinical and Community Services. A Request to Access Information Form is required and approved by the FOI officer. BDH encourage any consumers wanting to know more to refer to our website [www.bdh.vic.gov.au](http://www.bdh.vic.gov.au) and/or the Office of the Victorian Information Commissioner website [www.ovic.vic.gov.au](http://www.ovic.vic.gov.au)

## Building Act 1993

The Building Act 1993 sets standards for the construction of new buildings and for the maintenance of existing buildings. It includes provisions to protect the safety and health of building users and cost effective construction is encouraged. All building work carried out during 2024-2025 complies with current Building Standards and to the best of our knowledge, Boort District Health complies with building, maintenance and condition assessments, Fire safety audits and essential safety measures maintenance provisions as per the Act.

## Public Interest Disclosures Act 2012

Boort District Health is committed to the aims and objectives of the Protected Disclosure Act 2012 and to complying with the requirements of the Act, which provides for the disclosure of improper conduct by public bodies and public officials and the protection for those who come forward with a disclosure. It also provides for the investigation of disclosures that meet the legislative definition of a protected disclosure. Further information can be found at [www.bdh.vic.gov.au](http://www.bdh.vic.gov.au)

## Statement on National Competition Policy

Boort District Health applies competitive neutral costing and pricing arrangement to significant business units within its operations. These arrangements are in line with the Government policy and the model principles applicable to the health sector

## Carers Recognition Act 2012

Boort District Health recognises its obligations under Section 12.12 of the Carers Recognition Act 2012 by ensuring that;

- Its employees and agents have an awareness and understanding of the care relationship principles;
- All practicable measures are taken to ensure that persons who are in care relationships and who are receiving services have an understanding of the care relationship principles;
- All practicable measures are taken to ensure that the organisation and its employees and agents reflect the principles in developing, supporting and providing assistance for persons in care relationships.

## Gender Equality Act 2020

Boort District Health is committed to Gender Equity and meets its obligations under the Gender Equality Act 2020 helping us to make sure everyone is treated fairly at work and in the community. We do this by collating workforce data based on the mandated 7 key indicators, completing Gender Impact Assessments and working to deliver our Gender Equality Action Plan. Our Workforce Data Audit is due 1st December 2025, with our second Gender Equality Action Plan to be submitted by 1st May 2026. We ensure Gender Equality is a focus of our annual mandatory training and by acknowledging important campaigns such as the 16 Days of Activism we are supporting Gender Equality through conversations and actions.

## Safe Patient Care Act 2015

Boort District Health has no matter to report in relation to its obligations under Section 40 of the Safe Patient Care Act 2015

## Additional information available on request

Details in respect of the items listed below have been retained by the health service and are available to the relevant Ministers, Members of Parliament and the public on request (subject to the freedom of information requirements, if applicable):

- 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
  - (jj) expenditure committed to for each engagement

This information is available on request from:

Donna Doyle  
Chief Executive Officer  
Boort District Health  
03) 54515200  
[Donna.Doyle@bdh.vic.gov.au](mailto:Donna.Doyle@bdh.vic.gov.au)

## Local Jobs First Act 2003

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

## Subsequent Events

As at the time of writing this report there were no events subsequent of the reporting date at which by their nature and / or amount will have or may have a financial effect on the financial position of the entity.

# Attestations

## Boort District Health Financial Management Compliance Attestation Statement

I, Wendy Gladman, on behalf of the Responsible Body, certify that the Boort District Health has no Material Compliance Deficiency with respect to the applicable Standing Directions under the Financial Management Act 1994 and Instructions.



**Wendy Gladman**  
Board Chair  
Boort, 30 June 2025

## Data Integrity Declaration

I, Donna Doyle certify that Boort District Health has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Boort District Health has critically reviewed these controls and processes during the year



**Donna Doyle**  
CEO  
Boort, 30 June 2025

## Conflict of Interest Declaration

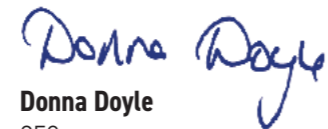
I, Donna Doyle, certify that Boort District Health has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of hospital circular 07/2017 Compliance reporting in health portfolio entities (Revised) and has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC. Declaration of private interest forms have been completed by all executive staff within Boort District Health 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.



**Donna Doyle**  
CEO  
Boort, 30 June 2025

## Integrity, Fraud and Corruption Declaration

I, Donna Doyle, certify that Boort District Health has put in place appropriate internal controls and processes to ensure that Integrity, fraud and corruption risks have been reviewed and addressed at Boort District Health during the year.

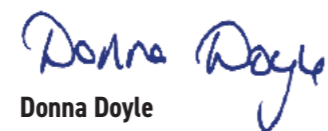


**Donna Doyle**  
CEO  
Boort, 30 June 2025

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

No compliance issues

I, Donna Doyle, certify that Boort District Health has put in place appropriate internal controls and processes to ensure that it has materially complied with all requirements set out in the HSV Purchasing Policies including mandatory HSV collective agreements as required by the Health Services Act 1988 (Vic) and has critically reviewed these controls and processes during the year.



**Donna Doyle**  
CEO  
Boort, 30 June 2025



# Disclosure index

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

| Legislation Requirement   | Page Reference |
|---|----------------|
| <i>Standing Directions and Financial Reporting Directions</i>                               |                |
| <i>Report of Operations</i>   |                |
| <b>Charter and Purpose</b>  |                |
| FRD 22 – Manner of establishment and the relevant Ministers                                 | 4-5            |
| FRD 22 – Purpose, functions, powers, and duties   | 23             |
| FRD 22 – Nature and range of services provided  | 19             |
| FRD 22 – Activities, programs, and achievements for the reporting period                    | 10-18          |
| FRD 22 – Significant changes in key initiatives and expectations for the future             | 19             |
| <b>Management and Structure</b>   |                |
| FRD 22 – Organisational structure   | 23             |
| FRD 22 – Workforce data/employment and conduct principles                                   | 16             |
| FRD 22 – Workforce inclusion policy   | 26             |
| FRD 22 – Occupational Health and Safety   | 13             |
| <b>Financial and Other Information</b>  |                |
| FRD 22 – Summary of the financial results for the year                                      | FR             |
| FRD 22 – Significant changes in financial position during the year                          | FR             |
| FRD 22 – Operational and budgetary objectives and performance against objectives            | FR             |
| FRD 22 – Subsequent events  | 27             |
| FRD 22 – Details of consultancies under \$10,000  | 15             |
| FRD 22 – Details of consultancies over \$10,000   | 15             |
| FRD 22 – Disclosure of government advertising expenditure                                   | 15             |
| FRD 22 – Disclosure of ICT expenditure  | 15             |
| FRD 22 – Asset Management Accountability Framework  | NA             |
| FRD 22 – Disclosure of emergency procurement  | NA             |
| FRD 22 – Disclosure of social procurement activities under the Social Procurement Framework | 17             |
| FRD 22 – Disclosure of procurement complaints   | 17             |
| FRD 22 – Disclosure of reviews and study expenses   | 16             |
| FRD 22 – Disclosure of grants and transfer payments   | 16             |
| FRD 22 – Application and operation of Freedom of Information Act 1982                       | 26             |
| FRD 22 – Compliance with building and maintenance provisions of Building Act 1993           | 26             |
| FRD 22 – Application and operation of Public Interest Disclosure Act 2012                   | 26             |
| FRD 22 – Statement on National Competition Policy   | 26             |
| FRD 22 – Application and operation of Carers Recognition Act 2012                           | 26             |
| FRD 22 – Additional information available on request  | 27             |
| FRD 24 – Environmental data reporting   | 24             |
| FRD 25 – Local Jobs First Act 2003 disclosures  | 27             |

| Legislation Requirement  | Page Reference |
|--|----------------|
| <b>Compliance Attestation and Declaration</b>  |                |
| SD 5.1.4 – Financial Management Compliance attestation   | 28             |
| SD 5.2.3 – Declaration in Report of Operations   | 28             |
| Attestation on Data Integrity  | 28             |
| Attestation on managing Conflicts of Interest  | 28             |
| Attestation on Integrity, Fraud, and Corruption  | 28             |
| Compliance with Health Share Victoria (HSV) Purchasing Policies                                      | 28             |
| <b>Other Reporting Requirements</b>  |                |
| Reporting of outcomes from Statement of Priorities 2024-2025   | 18-19          |
| Occupational Violence reporting  | 13             |
| Reporting obligations under the Safe Patient Care Act 2015   | 27             |
| Reporting of compliance regarding Car Parking Fees (if applicable)                                   | NA             |
| <i>Financial Statements</i>  |                |
| <b>Declaration</b>   |                |
| SD 5.2.2 – Declaration in financial statements   | 7              |
| <b>Other requirements under Standing Directions 5.2</b>  |                |
| SD 5.2.1(a) – Compliance with Australian accounting standards and other authoritative pronouncements | FR             |
| SD 5.2.1(a) – Compliance with Standing Directions  | FR             |
| SD 5.2.1(b) – Compliance with Model Financial Report   | FR             |
| <b>Other disclosures as required by FRDs in notes to the financial statements</b>                    |                |
| FRD 11 – Disclosure of Ex gratia Expenses  | FR             |
| FRD 103 – Non-Financial Physical Assets  | FR             |
| FRD 110 – Cash Flow Statements   | FR             |
| FRD 112 – Defined Benefit Superannuation Obligations   | FR             |
| FRD 114 – Financial Instruments – general government entities and public non-financial corporations  | FR             |
| <b>Legislation</b>   |                |
| <i>Freedom of Information Act 1982 (Vic) (FOI Act)</i>   | 26             |
| <i>Building Act 1993</i>   | 26             |
| <i>Public Interest Disclosures Act 2012</i>  | 26             |
| <i>Carers Recognition Act 2012</i>   | 26             |
| <i>Local Jobs Act 2003</i>   | 27             |
| <i>Financial Management Act 1994</i>   | 7              |

# Our team

## CEO

Donna Doyle

## Director of Medical Services

Dr Craig Winter

## Director of Clinical and Community Services

Mohammed Mubarak Meera Sahib

## Nurse Unit Manager

Michelle Lawrence

Wendy Russell

## Executive Assistant

Hannah Whitehouse

## Clinical Services

Abdul Srambikkal

Aneesh Sasidharan

Aniya Nuhra Narakkadan

Anne Gibson

Anoop Sathyadas

Arshad Salahudeen

Barry Putman

Caitlin Bell

Carly Drinkwater

Carmen Cauchi

Cathy Perrotta

Chrizzelle Mry Andoy

Daniel Bell

Dhanyamol Varghese Vadakkekuttu

Elisa Hender

Elizabeth Bell

Elodie Mackenzie

Emma Koch

Ena Green

Helen Jane Goudie

Jasmine Smith

Jaspal Singh

Jeanette Long

Jincy Joseph Mukalel

Jodie Higgins-Colt

John Martin Dizon Yokoi

Judy Parker

Justine Thomas

Karishma Shibin

Kate Burton

Kerry Baker

Laura Palmer

Linda Young

Lois Whykes

Madeleine Scott

Mary Loosley

Michelle Holland

Michelle Nisbet

Nadine Chalmers

Narelle Vernon

Neethu Ahamed

Pamela Griffiths

Pauline Cooper

Peter Jose

Phillip Eddy

Renu Pattison

Robert Lahtz

Roshni Thomas

Samantha Isaac

Saritha Sajjan

Shabnampreet Kaur

Sharon Wright

Sini Joseph

Tanya Buchanan

Tracey Bird

Vincy Jacob

Wendy Russell

Zowie Brooks

## Allied Health

Deanne Smith

Mia Braun

## Community

Julie Dean

Loida Pacala

Maree Stringer

Marie Pompeia

Michele Schmidt

Roslyn Stone

Sally Keeble

Sibin Charly

## Quality, Safety, OHS/Dental Manager

Nicole Fuller

## Dentist

Dr. Diana Aio

## Dental Staff

Guianne Ocaya

Kim Griffiths

Nikki Lanyon

Stacey Streader

## Finance Officer

Ralph Beja

Bayley Fuller

## Food Services Team Leader

Kristen Gooding

## Cleaning Team Leader

Susan Dunne

## Corporate Services Manager

Kathryn Durie

## Administration

Sharyn O'Rourke

Mamatha Gopinath

Nyzelle Andoy

Jess Collins

Dylan Hatcher

## Maintenance / Gardener

Alister Lee

Joe Velleley

Jonathan Vernon

Luke Palmer

Natham Wright

Noel Collins

Roger Brewer

Sinu Varghese

## Activities

Sandra Poyner

## Domestic Services

Amanda Mitchell

Anna Lanyon

Binu Karuvelil Varghese

Carmel Gillespie

Eleanor Dooley

Eliana Haw

Ella Streader

Emma Gawne

Emma Malone

Georgia Walton

Guessey Ocaya

Harjit Aulakh

Helen Absalom

Irene Eigner

Isabella Quinn

Jessica McClelland

Judilyn Ocaya

Judith Perryman

Julie Wilson

Kayla McPherson

Kirti Singh

Laci Streader

Lauren Gawne

Leanne Hodoras

Leona Nixon

Linda Ross

Madeleine Lanyon

Milly Scott

Mitchelle Maymiero

Margaret Lanyon

Natalie Hall

Rajwinder Kaur

Rhonna Jane Abon

Roslyn Wright

Sarah Polack

Sarah Mae Gumilao



# Boort District Health Ladies Auxiliary Report 2024-2025

It is with pleasure that I present my report to CEO Donna Doyle and auxiliary members.

Once again, we had our two raffles this year. Thanks to IGA for their generous donation of Easter eggs for the raffle. The Christmas cake raffle was also a great success. This was made and decorated by Gail Armstrong- Thanks Gail. Thanks also to our members for selling tickets.

In September the Auxiliary celebrated its 90th birthday, what a great achievement for a small group of dedicated women over the years. Thank you to BDH for their gift of a beautiful engraved vase. A lovely keepsake.

In December we had our Christmas break up at the Angling club catered by L&J catering. It was a lovely afternoon to exchange Kris Kringle gifts and celebrate Christmas.

The auxiliary has funded a few items for BDH throughout the year.

- Resuscitation mannequin
- Pediatric motion equipment
- Supply + install middle courtyard sliding doors
- Propulse irrigator
- Digital scales
- Delta 30 Dermoscope
- Ambulatory blood pressure monitor
- 14 matrix visitor chairs
- Toiletries

**Total \$27692**



Our little shop has been doing very well again this year. Thanks to all members for doing your rostered shifts and all the extras on Thursday mornings- windows etc. Great Job.

Big thank you to the public for all the generous donations that keeps our little shop going.

As our secretary Leanne resigned earlier this year, I would like to thank her for all the work she has done. Also, Robyn, our treasurer for all her help and support this year. You have done a great job managing our finances.

Thanks to BDH for supplying beautiful afternoon tea for our meetings. Great effort kitchen staff.

Also, to the maintenance men for your help when needed.

Lastly, a massive thank you to all our members for all your help and support over the last 12 months.

I would like to wish all incoming office bearers all the best for the coming year.

I hope you all enjoy your role/s as much as I have.

Thank you

**Judy Perryman**  
President

# Donations, Years of Service and Life Governors

## Service Awards

Samantha Isaac – 10 years  
Aileen Morris – 15 years  
Kaye Gawne – 15 years  
Nicole Fuller – 25 years  
Stacey Streader – 25 years  
Michelle Holland – 30 years

## Donations

Bill & Chris Holmes—\$50  
The Ryan Family—\$200  
Ian & Marilyn Lanyon—\$15  
Ashley & Roslyn Gawne—\$66.59  
B & B Barnes—\$1000  
Lake Marmal Memorial Hall—  
\$2039.75

**Total: \$3,371.34**

## Life Governors

Mr. D.G. Coutts October 1964  
Mrs. E.M. Wilson September 1972  
Mrs. H.E. Lanyon September 1972  
Mrs. N.M. Weaver September 1972  
Mr. L.R. Meadows September 1972  
Mr. L.F. Whitmore September 1972  
Mr. G.A. Frost October 1974  
Mr. W.N. Haw March 1976  
Mr. H.D. Cable September 1980  
Mr. W.A. Boyle April 1985  
Mr. H.F. Slatter April 1985  
Mr. K.I. McKay April 1985  
Mr. E.L. Poxon October 1989  
Miss A. Donnellon December 1989

Mr. F.L. Boyle December 1989  
Mr. K.M. Weaver October 1992  
Mrs. F.J. Meadows March 1995  
Mr. K.M. Jeffery October 2000  
Dr. G.C. Findlow May 2001  
Dr. J.E. Findlow May 2001  
Mr. M.J. Nolan October 2002  
Mrs. M.A. Birt October 2003  
Mr. G.E. Arundell October 2006  
Mrs. P. Byrne December 2009  
Mrs. M. Worland October 2011  
Mrs. B. Jeffery October 2011  
Mr. D Rees 2014  
Mrs. E. Barnes October 2016  
Mrs. J. Keath October 2016



# Independent Auditor's Report

## To the Board of Boort District Health

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

### Auditor's responsibilities for the audit of the financial report

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

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

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

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



Simone Bohan  
as delegate for the Auditor-General of Victoria

MELBOURNE  
26 August 2025

## 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 Boort District Health 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 Boort District Health 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 20 August 2025.

#### Board member



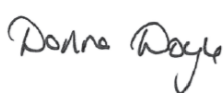
Wendy Gladman

Board Chair

Boort

20/08/2025

#### Accountable Officer



Donna Doyle

Chief Executive Officer

Boort

20/08/2025

#### Chief Finance & Accounting Officer



Cameron Olsen

Chief Finance & Accounting Officer

Boort

20/08/2025

## Boort District Health

### Comprehensive Operating Statement

#### For the Financial Year Ended 30 June 2025

| Note   | 2025<br>\$'000  | 2024<br>\$'000  |
|--|-----------------|-----------------|
| <b>Revenue and income from transactions</b>                  |                 |                 |
| Revenue from contracts with customers                        | 5,453           | 4,716           |
| Other sources of income                                      | 4,591           | 5,094           |
| Non-operating activities                                     | 295             | 185             |
| Share of revenue from joint operations                       | 583             | 583             |
| <b>Total revenue and income from transactions</b>            | <b>10,922</b>   | <b>10,578</b>   |
| <b>Expenses from transactions</b>                            |                 |                 |
| Employee expenses  | (7,157)         | (6,934)         |
| Finance costs  | (11)            | (3)             |
| Depreciation and amortisation                                | (1,518)         | (929)           |
| Other operating expenses                                     | (2,834)         | (2,283)         |
| Share of expenditure from joint operations                   | (685)           | (568)           |
| <b>Total Expenses from transactions</b>                      | <b>(12,205)</b> | <b>(10,717)</b> |
| <b>Net result from transactions - net operating balance</b>  | <b>(1,283)</b>  | <b>(139)</b>    |
| <b>Other economic flows included in net result</b>           |                 |                 |
| Net gain/(loss) on sale of non-financial assets              | 26              | (11)            |
| Total Share of other economic flows from Joint Operations    | 29              | 10              |
| Other gain/(loss) from other economic flows                  | 1               | 15              |
| <b>Total other economic flows included in net result</b>     | <b>56</b>       | <b>14</b>       |
| <b>Net result</b>  | <b>(1,227)</b>  | <b>(125)</b>    |
| <b>Other economic flows - other comprehensive income</b>     |                 |                 |
| <b>Items that will not be reclassified to net result</b>     |                 |                 |
| Changes in property, plant and equipment revaluation surplus | -               | 15,224          |
| <b>Total other comprehensive income</b>                      | <b>-</b>        | <b>15,224</b>   |
| <b>Comprehensive result</b>                                  | <b>(1,227)</b>  | <b>15,099</b>   |

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

**Boort District Health  
Balance Sheet  
As at 30 June 2025**

|  |        | 2025          | 2024          |
|--|--------|---------------|---------------|
|  | Note   | \$'000        | \$'000        |
| <b>Financial assets</b>                  |        |               |               |
| Cash and cash equivalents                | 6.2    | 5,994         | 5,155         |
| Receivables                              | 5.1    | 555           | 549           |
| <b>Total financial assets</b>            |        | <b>6,549</b>  | <b>5,704</b>  |
| <b>Non-financial assets</b>              |        |               |               |
| Prepayments                              |        | 77            | 74            |
| Inventories                              |        | 99            | 64            |
| Share of assets in joint operations      | 8.6    | 725           | 693           |
| Property, plant and equipment            | 4.1    | 30,621        | 31,916        |
| <b>Total non-financial assets</b>        |        | <b>31,522</b> | <b>32,747</b> |
| <b>Total assets</b>                      |        | <b>38,071</b> | <b>38,451</b> |
| <b>Liabilities</b>                       |        |               |               |
| Payables                                 | 5.3    | 818           | 478           |
| Contract liabilities                     |        | -             | 18            |
| Borrowings                               | 6.1    | 306           | 146           |
| Employee benefits                        | 3.1(b) | 1,444         | 1,299         |
| Other liabilities                        | 5.4    | 3,269         | 3,154         |
| Share of liabilities in joint operations | 8.6    | 515           | 411           |
| <b>Total liabilities</b>                 |        | <b>6,352</b>  | <b>5,506</b>  |
| <b>Net assets</b>                        |        | <b>31,719</b> | <b>32,946</b> |
| <b>Equity</b>                            |        |               |               |
| Reserves                                 |        | 24,839        | 24,839        |
| Contributed capital                      |        | 3,161         | 3,161         |
| Accumulated surplus                      |        | 3,719         | 4,946         |
| <b>Total equity</b>                      |        | <b>31,719</b> | <b>32,946</b> |

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

**Boort District Health  
Cash Flow Statement  
For the Financial Year Ended 30 June 2025**

|  |      | 2025           | 2024           |
|--|------|----------------|----------------|
|  | Note | \$'000         | \$'000         |
| <b>Cash Flows from operating activities</b>                        |      |                |                |
| Operating Grants from Government - State                           |      | 4,577          | 4,529          |
| Operating Grants from Government - Commonwealth                    |      | 3,515          | 3,355          |
| Capital Grants from Government- State                              |      | 49             | 21             |
| Patient and Resident Fees Received                                 |      | 1,123          | 1,133          |
| Donations and Bequests Received                                    |      | 27             | 24             |
| GST received from ATO  |      | 207            | 217            |
| Interest Received  |      | 295            | 185            |
| Other Receipts   |      | 351            | 569            |
| <b>Total receipts</b>  |      | <b>10,144</b>  | <b>10,033</b>  |
| Payments to employees  |      | (6,962)        | (6,848)        |
| Payments to suppliers and consumables                              |      | (1,049)        | (857)          |
| Payments for Medical Indemnity Insurance                           |      | (10)           | (12)           |
| Finance costs  |      | (11)           | (3)            |
| Cash Outflow for Leases  |      | (11)           | (14)           |
| GST paid to ATO  |      | (58)           | (59)           |
| Other payments   |      | (1,168)        | (1,757)        |
| <b>Total payments</b>  |      | <b>(9,269)</b> | <b>(9,550)</b> |
| <b>Net cash flows from operating activities</b>                    |      | <b>875</b>     | <b>483</b>     |
| <b>Cash Flows from investing activities</b>                        |      |                |                |
| Proceeds from sale of non-financial assets                         |      | 26             | -              |
| Purchase of non-financial assets                                   |      | (139)          | (189)          |
| <b>Net cash flows from/(used in) investing activities</b>          |      | <b>(113)</b>   | <b>(189)</b>   |
| <b>Cash flows from financing activities</b>                        |      |                |                |
| Repayment of borrowings and principal portion of lease liabilities |      | (38)           | (102)          |
| Receipt of borrowings  |      | -              | 39             |
| Repayment of accommodation deposits                                |      | (1,640)        | (341)          |
| Receipt of accommodation deposits                                  |      | 1,755          | 2,034          |
| <b>Net cash flows from/(used in) financing activities</b>          |      | <b>77</b>      | <b>1,630</b>   |
| <b>Net increase in cash and cash equivalents held</b>              |      | <b>839</b>     | <b>1,925</b>   |
| Cash and cash equivalents at beginning of year                     |      | 5,155          | 3,231          |
| <b>Cash and cash equivalents at end of year</b>                    | 6.2  | <b>5,994</b>   | <b>5,155</b>   |

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

**Boort District Health**  
**Statement of Changes in Equity**  
**For the Financial Year Ended 30 June 2025**

|   | Property, Plant<br>and Equipment<br>Revaluation<br>Surplus<br>\$'000 | Restricted Specific<br>Purpose Reserve<br>\$'000 | Contributed<br>Capital<br>\$'000 | Accumulated<br>Surplus/(Deficit)<br>\$'000 | Total<br>\$'000 |
|---|--|--|----------------------------------|--|-----------------|
| <b>Balance at 1 July 2023</b>           | <b>8,491</b>   | <b>1,124</b>                                     | <b>3,161</b>                     | <b>5,071</b>                               | <b>17,847</b>   |
| Net result for the year                 | -  | -  | -                                | (125)                                      | (125)           |
| Other comprehensive income for the year | 15,224   | -  | -                                | -  | 15,224          |
| <b>Balance at 30 June 2024</b>          | <b>23,715</b>  | <b>1,124</b>                                     | <b>3,161</b>                     | <b>4,946</b>                               | <b>32,946</b>   |
| Net result for the year                 | -  | -  | -                                | (1,227)                                    | (1,227)         |
| Other comprehensive income for the year | -  | -  | -                                | -  | -               |
| <b>Balance at 30 June 2025</b>          | <b>23,715</b>  | <b>1,124</b>                                     | <b>3,161</b>                     | <b>3,719</b>                               | <b>31,719</b>   |

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

**Boort District Health**  
**Notes to the Financial Statements**  
**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 consolidated financial statements of Boort District Health for the year ended 30 June 2025.

Boort District Health is a not-for-profit entity established as a public agency on 17 September 1961 under the *Health Services Act 1998 (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).

Boort District Health 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. Boort District Health's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As Boort District Health 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 (Vic)* and applicable Australian Accounting Standards (AASs), which include interpretations, issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those AAS 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.

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 Boort District Health.

The financial statements have been prepared on a going concern basis.

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 Boort District Health on 20th August 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 Boort District Health.

Boort District Health's principal address is:

31 Kiniry Street  
Boort, Victoria 3537

**Note 1.4 Economic dependency**

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

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 2 Funding delivery of our services**

Boort District Health's overall objective is to provide quality health service that supports and enhances the wellbeing of the community. Boort District Health is predominantly funded by grant funding for the provision of outputs. Boort District Health 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          | 2024         |
|---|---------------|--------------|
| Note  | \$'000        | \$'000       |
| Revenue from contracts with customers             | 5,453         | 4,716        |
| Other sources of income                           | 4,591         | 5,094        |
| <b>Total revenue and income from transactions</b> | <b>10,044</b> | <b>9,810</b> |

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

|  | 2025         | 2024         |
|--|--------------|--------------|
|  | \$'000       | \$'000       |
| Government grants (State) - Operating              | 626          | 18           |
| Government grants (Commonwealth) - Operating       | 3,515        | 3,356        |
| Patient and resident fees                          | 1,191        | 1,136        |
| Commercial activities                              | 121          | 206          |
| <b>Total revenue from contracts with customers</b> | <b>5,453</b> | <b>4,716</b> |

**How we recognise revenue from contracts with customers**

**Government grants**

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

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

This policy applies to each of Boort District Health's revenue streams, with information detailed below relating to Boort District Health's material revenue streams:

| Government grant               | Performance obligation   |
|--------------------------------|--|
| Commonwealth Aged Care Funding | The performance obligations for Commonwealth Aged Care Funding are the number and mix of residents in the Aged Care facilities.<br>Revenue is recognised at a point in time, which is when AIMS data is submitted monthly. |

**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.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

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

|   | 2025         | 2024         |
|---|--------------|--------------|
| Note  | \$'000       | \$'000       |
| Government grants (State) - Operating                       | 3,951        | 4,456        |
| Government grants (State) - Capital                         | 49           | 76           |
| Assets received free of charge or for nominal consideration | 27           | 24           |
| Other income from operating activities                      | 564          | 538          |
| <b>Total other sources of income</b>                        | <b>4,591</b> | <b>5,094</b> |

**How we recognise other sources of income**

**Government grants**

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

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

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

|   | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| Cash donations and gifts  | 27             | 24             |
| <b>Total fair value of assets and services received free of charge or for nominal consideration</b> | <b>27</b>      | <b>24</b>      |

**Non-cash contributions from the Department of Health**

The Department of Health makes some payments on behalf of Boort District Health as follows:

| Supplier                              | Description  |
|---------------------------------------|--|
| Victorian Managed Insurance Authority | The Department of Health purchases non-medical indemnity insurance for Boort District Health which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions. |
| Victorian Health Building Authority   | The Department of Health made payments to the Victorian Health Building Authority to fund capital works projects during the year ended 30 June 2025, on behalf of Boort District Health.   |
| Department of Health                  | Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements with the DH.   |

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**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**

| Note   | 2025<br>\$'000 | 2024<br>\$'000 |
|--|----------------|----------------|
| Employee expenses  | 7,157          | 6,934          |
| Other operating expenses                                   | 2,834          | 2,283          |
| <b>Total expenses incurred in the delivery of services</b> | <b>9,991</b>   | <b>9,217</b>   |

**Note 3.1(a) Employee expenses**

|   | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| Salaries and wages                          | 5,417          | 5,258          |
| Defined contribution superannuation expense | 672            | 631            |
| Other oncosts                               | 709            | 665            |
| Agency expenses                             | 120            | 131            |
| Fee for service medical officer expenses    | 152            | 144            |
| Workcover Premium                           | 87             | 105            |
| <b>Total employee expenses</b>              | <b>7,157</b>   | <b>6,934</b>   |

**How we recognise employee expenses**

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

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

The defined benefit plan(s) provides benefits based on year of service and final average salary. The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. Boort District Health does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead Boort District Health accounts for contributions to these plans as if they were defined contribution plans.

The Department of Treasury and Finance discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

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

|   | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| <b>Current provisions for employee benefits</b>           |                |                |
| Accrued days off  | 3              | 2              |
| Annual leave  | 538            | 467            |
| Long service leave  | 668            | 618            |
| Provision for on-costs                                    | 165            | 139            |
| <b>Total current provisions for employee benefits</b>     | <b>1,374</b>   | <b>1,226</b>   |
| <b>Non-current provisions for employee benefits</b>       |                |                |
| Long service leave  | 62             | 64             |
| Provision for on-costs                                    | 8              | 9              |
| <b>Total non-current provisions for employee benefits</b> | <b>70</b>      | <b>73</b>      |
| <b>Total provisions for employee benefits</b>             | <b>1,444</b>   | <b>1,299</b>   |

**How we recognise employee-related provisions**

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

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

**Annual leave and accrued days off**

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as current liabilities because Boort District Health 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 Boort District Health expects to wholly settle within 12 months or
- present value – if Boort District Health does not expect to wholly settle within 12 months.

**Long service leave**

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

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where Boort District Health 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 Boort District Health expects to wholly settle within 12 months or
- present value – if Boort District Health does not expect to wholly settle within 12 months.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

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.

**Note 3.1(c) Other expenses**

|  | 2025<br>\$'000 | 2024<br>\$'000 |
|--|----------------|----------------|
| <b>Other operating expenses</b>                      |                |                |
| Drug supplies  | 59             | 51             |
| Medical and surgical supplies (including Prostheses) | 318            | 217            |
| Other supplies and consumables                       | 454            | 422            |
| Low value lease expenses                             | 11             | 14             |
| Fuel, light, power and water                         | 183            | 157            |
| Repairs and maintenance                              | 394            | 196            |
| Maintenance contracts                                | 136            | 82             |
| Medical indemnity insurance                          | 10             | 12             |
| Other administration expenses                        | 1,269          | 1,132          |
| <b>Total other operating expenses</b>                | <b>2,834</b>   | <b>2,283</b>   |

**How we recognise other operating expenses**

**Expense recognition**

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

**Supplies and consumables**

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

**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 Boort District Health. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue (Refer to Note 2.1(c)) and recording a corresponding expense.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 4 Key assets to support service delivery**

Boort District Health 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 Boort District Health to be utilised for delivery of services.

**Structure**

**4.1 Property, plant and equipment**

**4.2 Depreciation**

**Note 4.1 Property, plant and equipment**

|   | Gross carrying amount |                | Accumulated depreciation |                | Net carrying amount |                |
|---|-----------------------|----------------|--------------------------|----------------|---------------------|----------------|
|   | 2025<br>\$'000        | 2024<br>\$'000 | 2025<br>\$'000           | 2024<br>\$'000 | 2025<br>\$'000      | 2024<br>\$'000 |
| Land at fair value                          | 680                   | 680            | -                        | -              | 680                 | 680            |
| Landscaping at fair value                   | 680                   | 618            | (16)                     | -              | 664                 | 618            |
| Buildings at fair value                     | 29,626                | 29,626         | (1,345)                  | -              | 28,281              | 29,626         |
| Works in progress at cost                   | 13                    | 122            | -                        | -              | 13                  | 122            |
| Plant, equipment and vehicles at fair value | 2,233                 | 2,017          | (1,250)                  | (1,147)        | 983                 | 870            |
| <b>Total property, plant and equipment</b>  | <b>33,232</b>         | <b>33,063</b>  | <b>(2,611)</b>           | <b>(1,147)</b> | <b>30,621</b>       | <b>31,916</b>  |

**How we recognise property, plant and equipment**

Items of property, plant and equipment are initially measured at cost, and are subsequently measured at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition.

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.

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

|                                | Land<br>\$'000 | Buildings<br>\$'000 | Works in progress<br>\$'000 | Plant, equipment and vehicles<br>\$'000 | Total<br>\$'000 |
|--------------------------------|----------------|---------------------|-----------------------------|---|-----------------|
| <b>Balance at 1 July 2024</b>  | <b>1,298</b>   | <b>29,626</b>       | <b>122</b>                  | <b>870</b>                              | <b>31,916</b>   |
| Additions                      | -              | -                   | 66                          | 328                                     | 394             |
| Disposals                      | -              | -                   | (113)                       | (58)                                    | (171)           |
| Net transfers between classes  | 62             | -                   | (62)                        | -                                       | -               |
| Depreciation                   | (16)           | (1,345)             | -                           | (157)                                   | (1,518)         |
| <b>Balance at 30 June 2025</b> | <b>1,344</b>   | <b>28,281</b>       | <b>13</b>                   | <b>983</b>                              | <b>30,621</b>   |

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

**Note 4.1(b) Right-of-use assets**

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

|   | Gross carrying amount |                | Accumulated depreciation |                | Net carrying amount |                |
|---|-----------------------|----------------|--------------------------|----------------|---------------------|----------------|
|   | 2025<br>\$'000        | 2024<br>\$'000 | 2025<br>\$'000           | 2024<br>\$'000 | 2025<br>\$'000      | 2024<br>\$'000 |
| Plant, equipment and vehicles at fair value | 370                   | 228            | (65)                     | (82)           | 305                 | 146            |
| <b>Total right-of-use assets</b>            | <b>370</b>            | <b>228</b>     | <b>(65)</b>              | <b>(82)</b>    | <b>305</b>          | <b>146</b>     |

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Reconciliations of the carrying amounts of each class of asset**

**Balance at 1 July 2024**

Additions

Disposals

Depreciation

**Balance at 30 June 2025**

|                                | Plant, equipment and vehicles<br>\$'000 | Total<br>\$'000 |
|--------------------------------|---|-----------------|
| <b>Balance at 1 July 2024</b>  | <b>146</b>                              | <b>146</b>      |
| Additions                      | 256                                     | 256             |
| Disposals                      | (60)                                    | (60)            |
| Depreciation                   | (37)                                    | (37)            |
| <b>Balance at 30 June 2025</b> | <b>305</b>                              | <b>305</b>      |

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

**Initial recognition**

When Boort District Health 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.

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.

Boort District Health has applied the exemption permitted under FRD 104 Leases, consistent with the optional relief in AASB 16.Aus25.1. Under this exemption, Boort District Health 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.

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

The recoverable amount of the primarily non-financial physical assets of Boort District Health, 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.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 4.2 Depreciation**

**How we recognise depreciation**

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

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

**Useful lives of non-current assets**

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

|                             | 2025          | 2024          |
|-----------------------------|---------------|---------------|
| Buildings                   | 5 to 46 years | 7 to 56 years |
| Plant & Equipment           | 3 to 25 years | 3 to 25 years |
| Medical Equipment           | 3 to 20 years | 3 to 20 years |
| Motor Vehicles              | 5 to 10 years | 5 to 6 years  |
| Computers and Communication | 3 to 10 years | 3 to 10 years |
| Furniture and Fittings      | 3 to 20 years | 3 to 20 years |

**Boort District Health  
Notes to the Financial Statements  
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 Boort District Health's operations.

**Structure**

**5.1 Receivables**

**5.2 Impairment of financial assets**

**5.3 Payables**

**5.4 Other liabilities**

**Note 5.1 Receivables**

**Current receivables**

**Contractual**

|  |      |      |
|--|------|------|
| Inter hospital debtors                           | 40   | 48   |
| Trade receivables                                | 68   | 28   |
| Patient fees                                     | 145  | 146  |
| Allowance for impairment losses                  | (17) | (20) |
| Accrued revenue                                  | 17   | 64   |
| Amounts receivable from governments and agencies | 54   | 73   |

**Total contractual receivables**

**307 339**

**Statutory**

|                |    |    |
|----------------|----|----|
| GST receivable | 98 | 62 |
|----------------|----|----|

**Total statutory receivables**

**98 62**

**Total current receivables**

**405 401**

**Non-current receivables**

**Contractual**

|   |     |     |
|---|-----|-----|
| Long service leave - Department of Health | 150 | 148 |
|---|-----|-----|

**Total contractual receivables**

**150 148**

**Total non-current receivables**

**150 148**

**Total receivables**

**555 549**

*(i) Financial assets classified as receivables*

|  |      |      |
|--|------|------|
| Total receivables                                | 555  | 549  |
| GST receivable                                   | (98) | (62) |
| Total financial assets classified as receivables | 457  | 487  |

| Note | 2025<br>\$'000 | 2024<br>\$'000 |
|------|----------------|----------------|
|      |                |                |
|      |                |                |
|      |                |                |
| 5.2  | (17)           | (20)           |
|      | 17             | 64             |
|      | 54             | 73             |
|      | <b>307</b>     | <b>339</b>     |
|      |                |                |
|      | 98             | 62             |
|      | <b>98</b>      | <b>62</b>      |
|      | <b>405</b>     | <b>401</b>     |
|      |                |                |
|      |                |                |
|      | 150            | 148            |
|      | <b>150</b>     | <b>148</b>     |
|      | <b>150</b>     | <b>148</b>     |
|      |                |                |
|      | <b>555</b>     | <b>549</b>     |
|      |                |                |
|      | 555            | 549            |
|      | (98)           | (62)           |
| 7.1  | <b>457</b>     | <b>487</b>     |

**Boort District Health**  
**Notes to the Financial Statements**  
**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.

**Note 5.2 Impairment of financial assets**

| Note                                       | 2025<br>\$'000 | 2024<br>\$'000 |
|--|----------------|----------------|
| Impairment loss on contractual receivables |                |                |
| From transactions                          | 5.1 (17)       | (20)           |
|  | <b>(17)</b>    | <b>(20)</b>    |

**How we recognise impairment of financial assets**

Boort District Health records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's expected credit loss approach. Boort District Health's contractual receivables and statutory receivables are subject to this impairment assessment. Contract assets recognised are also subject to the impairment requirement of AASB 9, however contract assets are immaterial.

Boort District Health applies the simplified approach, which requires the loss allowances to always be measured at an amount equal to lifetime expected credit losses. The loss allowance is based on assumptions about risk of default and expected loss rates.

Contractual receivables at amortised cost

Boort District Health has grouped contractual receivables on shared credit risk characteristics and days past due and has selected the expected credit loss rate based on Boort District Health's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

The expected credit loss rates applied at 30 June 2025 vary from 1% for contractual receivables that are current to 50.8% for contractual receivables that are more than 90 days past due (30 June 2024: from 1.0% to 50.5%).

Statutory receivables at amortised cost

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term. As a result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected credit losses. No loss allowance has been recognised.

**Boort District Health**  
**Notes to the Financial Statements**  
**For the Financial Year Ended 30 June 2025**

**Note 5.3 Payables**

**Current payables**

**Contractual**

|   |     |     |
|---|-----|-----|
| Trade creditors                             | 96  | -   |
| Accrued salaries and wages                  | 366 | 316 |
| Accrued expenses                            | 50  | 11  |
| Deferred capital grant income               | 177 | 25  |
| Amounts payable to governments and agencies | 97  | 92  |
| Other                                       | 8   | 23  |

**Total contractual payables**

**Statutory**

GST payable

**Total statutory payables**

**Total current payables**

**Total payables**

*(i) Financial liabilities classified as payables*

|                       |       |      |
|-----------------------|-------|------|
| Total payables        | 818   | 478  |
| Deferred grant income | (177) | (25) |
| GST payable           | (25)  | (11) |

**Total financial liabilities classified as payables**

**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 Boort District Health 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.

| Note | 2025<br>\$'000 | 2024<br>\$'000 |
|------|----------------|----------------|
|      | <b>794</b>     | <b>467</b>     |
|      |                |                |
|      | 25             | 11             |
|      | <b>25</b>      | <b>11</b>      |
|      |                |                |
|      | <b>818</b>     | <b>478</b>     |
|      |                |                |
|      | <b>818</b>     | <b>478</b>     |
|      |                |                |
|      | 818            | 478            |
|      | (177)          | (25)           |
|      | (25)           | (11)           |
| 7.1  | <b>617</b>     | <b>442</b>     |

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 5.3(a) Deferred capital grant income**

|   | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| <b>Opening balance of deferred capital grant income</b>                               | 25             | 25             |
| Grant consideration for capital works received during the year                        | 177            | 76             |
| Deferred capital grant income recognised as income due to completion of capital works | (25)           | (76)           |
| <b>Closing balance of deferred capital grant income</b>                               | <b>177</b>     | <b>25</b>      |

**How we recognise deferred capital grant income**

Grant consideration was received from Victorian Health Building Authority to support the upgrade of car parking at the health service. Capital grant income is recognised progressively as the asset is constructed, since this is the time when Boort District Health satisfies its obligations. The progressive percentage of costs incurred is used to recognise income because this most closely reflects the percentage of completion of the building works. As a result, Boort District Health has deferred recognition of a portion of the grant consideration received as a liability for the outstanding obligations.

**Note 5.4 Other liabilities**

|   | Note | 2025<br>\$'000 | 2024<br>\$'000 |
|---|------|----------------|----------------|
| <b>Current monies held in trust</b>       |      |                |                |
| Refundable accommodation deposits         |      | 3,269          | 3,154          |
| <b>Total current monies held in trust</b> |      | <b>3,269</b>   | <b>3,154</b>   |
| <b>Total other liabilities</b>            |      | <b>3,269</b>   | <b>3,154</b>   |
| <b>* Represented by:</b>                  |      |                |                |
| - Cash assets                             | 6.2  | 3,266          | 3,154          |
|   |      | <b>3,266</b>   | <b>3,154</b>   |

**How we recognise other liabilities**

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

RADs/accommodation bonds are non-interest-bearing deposits made by some aged care residents to Boort District Health 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*.

**Boort District Health  
Notes to the Financial Statements  
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 Boort District Health during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of Boort District Health.

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**

|                                     | Note   | 2025<br>\$'000 | 2024<br>\$'000 |
|-------------------------------------|--------|----------------|----------------|
| <b>Current borrowings</b>           |        |                |                |
| Lease liability                     | 6.1(a) | 59             | 62             |
| <b>Total current borrowings</b>     |        | <b>59</b>      | <b>62</b>      |
| <b>Non-current borrowings</b>       |        |                |                |
| Lease liability                     | 6.1(a) | 247            | 84             |
| <b>Total non-current borrowings</b> |        | <b>247</b>     | <b>84</b>      |
| <b>Total borrowings</b>             | 7.1    | <b>306</b>     | <b>146</b>     |

**How we recognise borrowings**

Borrowings refer to other 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.

Terms and conditions of borrowings

|                                    | Note | Weighted average interest rate (%) | Carrying Amount \$'000 | Nominal Amount \$'000 | Maturity Dates    |            |                   |            |              |
|------------------------------------|------|------------------------------------|------------------------|-----------------------|-------------------|------------|-------------------|------------|--------------|
|                                    |      |                                    |                        |                       | Less than 1 Month | 1-3 Months | 3 months - 1 Year | 1-5 Years  | Over 5 years |
|                                    |      |                                    |                        |                       | \$'000            | \$'000     | \$'000            | \$'000     | \$'000       |
| Consolidated 30 June 2025          | 6.1  | 5.06%                              | 306                    | 306                   | 30                | 8          | 35                | 233        | -            |
| Lease liabilities                  |      |                                    |                        |                       |                   |            |                   |            |              |
| <b>Total Financial Liabilities</b> |      |                                    | <b>306</b>             | <b>306</b>            | <b>30</b>         | <b>8</b>   | <b>35</b>         | <b>233</b> | <b>-</b>     |

|                                    | Note | Weighted average interest rate (%) | Carrying Amount \$'000 | Nominal Amount \$'000 | Maturity Dates    |            |                   |           |              |
|------------------------------------|------|------------------------------------|------------------------|-----------------------|-------------------|------------|-------------------|-----------|--------------|
|                                    |      |                                    |                        |                       | Less than 1 Month | 1-3 Months | 3 months - 1 Year | 1-5 Years | Over 5 years |
|                                    |      |                                    |                        |                       | \$'000            | \$'000     | \$'000            | \$'000    | \$'000       |
| Consolidated 30 June 2024          | 6.1  | 3.71%                              | 146                    | 146                   | -                 | -          | 62                | 84        | -            |
| Lease liabilities                  |      |                                    |                        |                       |                   |            |                   |           |              |
| <b>Total Financial Liabilities</b> |      |                                    | <b>146</b>             | <b>146</b>            | <b>-</b>          | <b>-</b>   | <b>62</b>         | <b>84</b> | <b>-</b>     |

Interest expense

|                               | 2025 \$'000 | 2024 \$'000 |
|-------------------------------|-------------|-------------|
| Interest on lease liabilities | 11          | 3           |
| <b>Total interest expense</b> | <b>11</b>   | <b>3</b>    |

Note 6.1(a) Lease liabilities

Boort District Health's lease liabilities are summarised below:

|  | 2025 \$'000 | 2024 \$'000 |
|--|-------------|-------------|
| <b>Current lease liabilities</b>           |             |             |
| Lease liability                            | 59          | 62          |
| <b>Total current lease liabilities</b>     | <b>59</b>   | <b>62</b>   |
| <b>Non-current lease liabilities</b>       |             |             |
| Lease liability                            | 247         | 84          |
| <b>Total non-current lease liabilities</b> | <b>247</b>  | <b>84</b>   |
| <b>Total lease liabilities</b>             | <b>306</b>  | <b>146</b>  |

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                            | 73          | 66          |
| Longer than one year but not longer than five years | 265         | 87          |
| <b>Minimum future lease liability</b>               | <b>338</b>  | <b>153</b>  |
| Less unexpired finance expenses                     | (32)        | (7)         |
| <b>Present value of lease liability</b>             | <b>306</b>  | <b>146</b>  |

How we recognise lease liabilities

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

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

Boort District Health's lease arrangements consist of the following:

| Type of asset leased | Lease term   |
|----------------------|--------------|
| Leased vehicles      | 3 to 5 years |

**Boort District Health**  
**Notes to the Financial Statements**  
**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. Boort District Health 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”.

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

|   | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| Expenses relating to leases of low-value assets | 11             | 14             |
| <b>Total amounts recognised as expense</b>      | <b>11</b>      | <b>14</b>      |

**Initial measurement**

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Boort District Health's incremental borrowing rate. Our lease liability has been discounted by rates of between 3.75 % and 5.25%.

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

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

**Subsequent measurement**

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

**Boort District Health**  
**Notes to the Financial Statements**  
**For the Financial Year Ended 30 June 2025**

**Note 6.2 Cash and Cash Equivalents**

| Note  | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| Cash at Bank - CBS (excluding monies held in trust) | 2,728          | 2,485          |
| <b>Total cash held for operations</b>               | <b>2,728</b>   | <b>2,485</b>   |
| Cash at Bank - CBS (Monies held in trust)           | 3,266          | 2,670          |
| <b>Total cash held as monies in trust</b>           | <b>3,266</b>   | <b>2,670</b>   |
| <b>Total cash and cash equivalents</b>              | <b>5,994</b>   | <b>5,155</b>   |

**Note 6.3 Commitments**

**30 June 2025**

|   | Less than 1<br>\$'000 | 1-5 Years<br>\$'000 | Over 5 years<br>\$'000 | Total<br>\$'000 |
|---|-----------------------|---------------------|------------------------|-----------------|
| Capital expenditure commitments             | 115                   | -                   | -                      | 115             |
| <b>Total commitments (inclusive of GST)</b> | <b>115</b>            | <b>-</b>            | <b>-</b>               | <b>115</b>      |
| Less GST recoverable                        | (10)                  | -                   | -                      | (10)            |
| <b>Total commitments (exclusive of GST)</b> | <b>105</b>            | <b>-</b>            | <b>-</b>               | <b>105</b>      |

**30 June 2024**

|   | Less than 1<br>\$'000 | 1-5 Years<br>\$'000 | Over 5 years<br>\$'000 | Total<br>\$'000 |
|---|-----------------------|---------------------|------------------------|-----------------|
| Capital expenditure commitments             | 25                    | -                   | -                      | 25              |
| <b>Total commitments (inclusive of GST)</b> | <b>25</b>             | <b>-</b>            | <b>-</b>               | <b>25</b>       |
| Less GST recoverable                        | -                     | -                   | -                      | -               |
| <b>Total commitments (exclusive of GST)</b> | <b>25</b>             | <b>-</b>            | <b>-</b>               | <b>25</b>       |

**How we disclose our commitments**

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

**Expenditure commitments**

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

**Short term and low value leases**

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

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

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

Boort District Health 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**

**Boort District Health  
Notes to the Financial Statements  
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 Boort District Health'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*.

|  |      | Carrying amount | Net gain/(loss) | Total interest income/(expense) | Fee income/(expense) | Impairment loss |
|--|------|-----------------|-----------------|---------------------------------|----------------------|-----------------|
|  | Note | \$'000          | \$'000          | \$'000                          | \$'000               | \$'000          |
| <b>30 June 2025</b>                                    |      |                 |                 |                                 |                      |                 |
| <b>Financial assets at amortised cost</b>              |      |                 |                 |                                 |                      |                 |
| Cash and cash equivalents                              | 6.2  | 5,994           | -               | 295                             | -                    | -               |
| Receivables  | 5.1  | 457             | -               | -                               | -                    | -               |
| <b>Total financial assets<sup>i</sup></b>              |      | <b>6,451</b>    | <b>-</b>        | <b>295</b>                      | <b>-</b>             | <b>-</b>        |
| <b>Financial liabilities at amortised cost</b>         |      |                 |                 |                                 |                      |                 |
| Payables   | 5.3  | 617             | -               | -                               | -                    | -               |
| Borrowings   | 6.1  | 306             | -               | 11                              | -                    | -               |
| Other financial liabilities - Refundable Accommodation |      |                 |                 |                                 |                      |                 |
| Deposits   | 5.4  | 3,269           | -               | -                               | -                    | -               |
| <b>Total financial liabilities<sup>i</sup></b>         |      | <b>4,192</b>    | <b>-</b>        | <b>11</b>                       | <b>-</b>             | <b>-</b>        |
| <b>30 June 2024</b>                                    |      |                 |                 |                                 |                      |                 |
| <b>Financial assets at amortised cost</b>              |      |                 |                 |                                 |                      |                 |
| Cash and cash equivalents                              | 6.2  | 5,155           | -               | 185                             | -                    | -               |
| Receivables  | 5.1  | 487             | -               | -                               | -                    | -               |
| <b>Total financial assets<sup>i</sup></b>              |      | <b>5,642</b>    | <b>-</b>        | <b>185</b>                      | <b>-</b>             | <b>-</b>        |
| <b>Financial liabilities at amortised cost</b>         |      |                 |                 |                                 |                      |                 |
| Payables   | 5.3  | 442             | -               | -                               | -                    | -               |
| Borrowings   | 6.1  | 146             | -               | 3                               | -                    | -               |
| Other financial liabilities - Refundable Accommodation |      |                 |                 |                                 |                      |                 |
| Deposits   | 5.4  | 3,154           | -               | -                               | -                    | -               |
| <b>Total financial liabilities<sup>i</sup></b>         |      | <b>3,742</b>    | <b>-</b>        | <b>3</b>                        | <b>-</b>             | <b>-</b>        |

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

**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 Boort District Health 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.

Boort District Health recognises the following assets in this category:

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

**Boort District Health**  
**Notes to the Financial Statements**  
**For the Financial Year Ended 30 June 2025**

**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.

Boort District Health recognises the following liabilities in this category:

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

**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
- Boort District Health 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
- Boort District Health 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 Boort District Health has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of Boort District Health'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, Boort District Health'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.

**Boort District Health**  
**Notes to the Financial Statements**  
**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

- 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.

Boort District Health 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.

Boort District Health 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 Boort District Health'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).

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

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

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

Vehicles

Vehicles are valued using the current replacement cost method. Boort District Health 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 Boort District Healths 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) <sup>(i)</sup>      |
|--|-----------------------------------|--|--|
| Specialised land                         | Market approach                   | Community Service Obligations adjustment | 20%<br>(20%) <sup>(ii)</sup>                 |
| Specialised buildings                    | Current replacement cost approach | Cost per square metre                    | \$380 - \$10,740/m <sup>2</sup><br>(\$8,740) |
|  |                                   | Useful life                              | 5-47 years<br>(22 years)                     |
| Vehicles                                 | Current replacement cost approach | Cost per unit                            | \$17,000 - \$67,000<br>(\$32,000 per unit)   |
|  |                                   | Useful life                              | 6 - 10 years<br>(6 years)                    |
| Furniture, fittings, plant and equipment | Current replacement cost approach | Cost per unit                            | \$1,000 - \$172,000<br>(\$5,000 per unit)    |
|  |                                   | Useful life                              | 3 - 25 years<br>(10 years)                   |

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

<sup>(ii)</sup> CSO adjustments of 20% was applied to reduce the market approach value for Boort District Health's specialised land.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**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 sheet date**

**8.6 Joint arrangements**

**Boort District Health  
Notes to the Financial Statements  
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:<br>Minister for Health<br>Minister for Ambulance Services<br>Minister for Health Infrastructure | 1 July 2024 to 30 June 2025<br>1 July 2024 to 30 June 2025<br>1 July 2024 to 19 December 2024 |
| The Honourable Ingrid Stitt MP:<br>Minister for Mental Health<br>Minister for Ageing  | 1 July 2024 to 30 June 2025<br>1 July 2024 to 30 June 2025                                    |
| The Honourable Lizzy Blandthorn MP:<br>Minister for Children<br>Minister for Disability   | 1 July 2024 to 30 June 2025<br>1 July 2024 to 30 June 2025                                    |
| The Honourable Melissa Horne MP:<br>Minister for Health Infrastructure  | 19 December 2024 to 30 June 2025  |
| <b>Governing Boards</b>   |   |
| Mrs Wendy Gladman (Board Chair)   | 1 July 2024 - 30 June 2025  |
| Mr Gregory Currie   | 1 July 2024 - 30 June 2025  |
| Ms Amy Fay  | 1 July 2024 - 30 June 2025  |
| Ms Renée Harrison   | 1 July 2024 - 30 June 2025  |
| Mr Laurie Maxted  | 1 July 2024 - 30 June 2025  |
| Ms Jerri Nelson   | 1 July 2024 - 30 June 2025  |
| Mr John White   | 1 July 2024 - 30 June 2025  |
| Mr Brett Yates  | 1 July 2024 - 30 June 2025  |
| <b>Accountable Officers</b>   |   |
| Ms Donna Doyle  | 1 July 2024 - 30 June 2025  |

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Remuneration of Responsible Persons**

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

| Income Band  | 2025<br>No             | 2024<br>No             |
|--|------------------------|------------------------|
| \$0-\$9,999  | 8                      | 9                      |
| \$10,000-\$19,999  | -                      | 1                      |
| \$170,000-\$179,999  | -                      | 1                      |
| \$220,000-\$229,999  | 1                      | -                      |
| <b>Total Numbers</b>   | <b>9</b>               | <b>11</b>              |
|  | <b>2025<br/>\$'000</b> | <b>2024<br/>\$'000</b> |
| <b>Total remuneration received or due and receivable by Responsible Persons from the reporting entity amounted to:</b> | <b>260</b>             | <b>222</b>             |

The remuneration of the Chief Executive Officer included a non-monetary benefit consisting of employer-provided accommodation in a health service-owned property. The estimated value of the accommodation provided during the financial year was \$10,400, based on the property's market rental value.

The total remuneration disclosed in the income bands includes this non-monetary benefit.

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

**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.

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

|  | Total Remuneration |                |
|--|--------------------|----------------|
|  | 2025<br>\$'000     | 2024<br>\$'000 |
| Total remuneration <sup>i</sup>                    | 189                | 166            |
| Total number of executives                         | 1                  | 1              |
| Total annualised employee equivalent <sup>ii</sup> | 1.0                | 1.0            |

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

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

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 8.3 Related Parties**

The Boort District Health 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 Loddon Mallee Rural Health Alliance; and
- all health services and public sector entities that are controlled and consolidated into the State of Victoria financial statements.

**Significant transactions with government related entities**

The Boort District Health received funding from the DH of \$4.33m (2024: \$4.46m) and indirect contributions of \$189k (2024: \$91k). Balances outstanding as at 30 June 2025 are \$nil (2024: \$nil).

Expenses incurred by Boort District Health 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 Boort District Health 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 the Boort District Health, directly or indirectly.

The Board of Directors and the Executive Directors of the Boort District Health are deemed to be KMPs. This includes the following:

| Entity                | KMPs                        | Position Title          |
|-----------------------|-----------------------------|-------------------------|
| Boort District Health | Mrs W Gladman (Board Chair) | Chair of the Board      |
| Boort District Health | Mr Brett Yates              | Chair of Audit & Risk   |
| Boort District Health | Mr Gregory Currie           | Board Member            |
| Boort District Health | Ms Amy Fay                  | Board Member            |
| Boort District Health | Mr Laurie Maxted            | Board Member            |
| Boort District Health | Ms Jerri Nelson             | Board Member            |
| Boort District Health | Ms Renée Harrison           | Board Member            |
| Boort District Health | Mr John White               | Board Member            |
| Boort District Health | Ms Donna Doyle              | Chief Executive Officer |
| Boort District Health | Mr Mohammed Mubarak Meera   | Director of Nursing     |

**Boort District Health  
Notes to the Financial Statements  
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<br>\$'000 | 2024<br>\$'000 |
|--|----------------|----------------|
| Total compensation - KMPs <sup>i</sup> | 448            | 387            |

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

**Transactions with KMPs and other related parties**

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

Except for the transactions listed below, there were no other related party transactions required to be disclosed for Boort District Health's Board of Directors, Chief Executive Officer and Executive Directors in 2025. 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).

Boort District Health transacted with Loddon Shire Council during the financial year. Wendy Gladman, Chair of the Board of Directors of Boort District Health, is also the Director of Community Wellbeing at Loddon Shire Council. Transactions during the reporting period included council rates, shared service arrangements and contributions to local health and wellbeing programs. All transactions were conducted at arm’s length and under standard commercial terms.

Total payments made by Boort District Health to Loddon Shire Council were \$27,635 (2024: \$26,505). No balances were outstanding at year end. Total revenue received by Boort District Health from Loddon Shire Council was \$18,353 (2024: \$29,103).

There were no further related party transactions required to be disclosed for the Boort District Health Board of Directors, Chief Executive Officer and Executive Directors in 2025 (2024: \$47,000 to Boort Community Pharmacy, a related entity of former Board Member, D Snyder).

**Note 8.4 Remuneration of Auditors**

|   | 2025<br>\$'000 | 2024<br>\$'000 |
|---|----------------|----------------|
| <b>Victorian Auditor-General's Office</b> |                |                |
| Audit of the financial statements         | 28             | 27             |
| <b>Total remuneration of auditors</b>     | <b>28</b>      | <b>27</b>      |

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

There are no events occurring after the Balance Sheet date.

**Boort District Health  
Notes to the Financial Statements  
For the Financial Year Ended 30 June 2025**

**Note 8.6 Joint arrangements**

|                                     | Principal Activity     | Ownership Interest |      |
|-------------------------------------|------------------------|--------------------|------|
|                                     |                        | 2025               | 2024 |
|                                     |                        | %                  | %    |
| Loddon Mallee Rural Health Alliance | Information Technology | 3.28               | 2.96 |

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

|                                   | 2025<br>\$'000 | 2024<br>\$'000 |
|-----------------------------------|----------------|----------------|
| Total revenue and income          | 583            | 583            |
| Total expenses                    | 685            | 568            |
| Total net result                  | (102)          | 15             |
| Total other economic flows        | -              | -              |
| Comprehensive result for the year | (102)          | 15             |
| Total assets                      | 725            | 693            |
| Total liabilities                 | 515            | 411            |
| Total equity                      | 210            | 282            |

**Contingent liabilities and capital commitments**

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



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*District Health*